

BACKUP DOCUMENTATION FOLLOWS FOR THE CURRENT MEETING OF THE NORTH EAST BOARD OF SCHOOL DIRECTORS.

INFORMATION WILL BE PROVIDED FOR ALL AGENDA ITEMS NOT PROTECTED UNDER ACT 84 CONFIDENTIALITY LAWS WHICH WOULD INCLUDE STUDENT ISSUES, PERSONNEL, LEGAL, SAFETY AND OTHER PROTECTED MATTERS RELEVANT TO DISTRICT OPERATIONS.

BACKUP WILL BE POSTED IN THE ORDER THAT IT APPEARS ON THE MEETING AGENDA.

# NORTH EAST SCHOOL DISTRICT

2026-27

Proposed Final Budget  
Presentation

---

June 3, 2026

# NORTH EAST SCHOOL DISTRICT BUDGET SUMMARY

	<b>2025-26</b>	<b>2026-27</b>	<b>INCREASE /</b>	<b>PERCENT</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECREASE)</b>	<b>CHANGE</b>
<b>REVENUES</b>				
Real Estate Taxes	\$ 9,453,804	\$ 9,775,604	321,800	3.40%
Earned Income Taxes	1,385,000	1,415,000	30,000	2.17%
Other Taxes	204,200	200,000	(4,200)	-2.06%
Other Local Revenues	777,000	719,620	(57,380)	-7.38%
State Subsidies	18,333,069	19,161,833	828,764	4.52%
Federal Subsidies	548,200	529,751	(18,449)	-3.37%
	<u>30,701,273</u>	<u>31,801,808</u>	<u>1,100,535</u>	<u>3.58%</u>
<b>EXPENDITURES</b>				
Salaries & Benefits	22,824,374	23,468,791	644,417	2.82%
Purchased Services	3,933,738	4,063,635	129,897	3.30%
Utilities	433,170	447,650	14,480	3.34%
Equipment & Supplies	1,348,718	1,447,631	98,913	7.33%
Debt Service	1,616,650	1,611,400	(5,250)	-0.32%
Fund Transfers & Reserves	937,855	975,370	37,515	4.00%
	<u>31,094,505</u>	<u>32,014,477</u>	<u>919,972</u>	<u>2.96%</u>
Increase/Decrease in Fund Balance	<u>\$ (393,232)</u>	<u>\$ (212,669)</u>		

# CHANGES SINCE PROPOSED PRELIMINARY - MARCH 19, 2026

<b>REVENUES</b>	
<b>Ready to Learn Adequacy Supplement</b> <ul style="list-style-type: none"> <li>• Year 3 of PA Legislature response to fair funding lawsuit reform</li> <li>• 100% Year 2 and 75% Year 3 of adequacy supplement is budgeted</li> </ul>	<b>\$436,085</b>
<b>Real Estate Taxes</b> <ul style="list-style-type: none"> <li>• 2.96% increase - \$49.00 per \$100,000 assessed value</li> </ul>	<b>298,400</b>
<b>Miscellaneous Revenue</b> <ul style="list-style-type: none"> <li>• Increase due to anticipated Summer Learning Lab grants from NE Community Foundation and NE Education Foundation</li> </ul>	<b>45,629</b>
<b>Tuition Income</b> <ul style="list-style-type: none"> <li>• Two (2) Non-resident students to be placed in Elementary Life Skills Classroom</li> </ul>	<b>44,000</b>
<b>PSERS &amp; FICA PA Reimbursement Subsidies</b> <ul style="list-style-type: none"> <li>• PA Reimbursement for PSERS &amp; FICA is reduced due to salary decreases</li> </ul>	<b>(28,500)</b>
<b>Federal Subsidies</b> <ul style="list-style-type: none"> <li>• Decrease in Title I, II &amp; IV 2026-27 allocations</li> </ul>	<b>(19,979)</b>

# CHANGES SINCE PROPOSED PRELIMINARY - MARCH 19, 2026

<b>EXPENDITURES</b>	
<b>Decrease in Salaries, Payroll Taxes &amp; Retirement</b> <ul style="list-style-type: none"> <li>• Adjustments related to new hires, retirees and removal of proposed speech &amp; language position</li> </ul>	<b>\$122,718</b>
<b>Decrease in Health Insurance</b> <ul style="list-style-type: none"> <li>• Revised medical trend based on updated actual costs incurred</li> </ul>	<b>45,260</b>
<b>Decrease in Insurance</b> <ul style="list-style-type: none"> <li>• Renewals were less than anticipated</li> </ul>	<b>15,063</b>
<b>Decrease in Supplies &amp; Equipment</b> <ul style="list-style-type: none"> <li>• Reduction in athletic supplies &amp; equipment</li> </ul>	<b>9,585</b>
<b>Increase in Purchased Services</b> <ul style="list-style-type: none"> <li>• Restoration of IU5 contracted speech &amp; language position</li> </ul>	<b>(118,742)</b>
<b>Increase in Travel</b> <ul style="list-style-type: none"> <li>• Marching Band Travel</li> </ul>	<b>(5,500)</b>
<b>Increase in Supplies &amp; Software</b> <ul style="list-style-type: none"> <li>• Addition of instructional supplies &amp; software</li> </ul>	<b>(3,685)</b>

# 26-27 Governor's Budget Proposal for Pre-K-12 Education – Approved by House

---

Basic Education Funding - \$50 Million Increase to be allocated by BEF Formula

- **NESD - (\$80,149) (0.79%) - \$10,209,708 – 2025-26 – Estimated**
- NESD - \$31,142 (0.31%) – \$10,240,850 – 2026-27 (NPP)
- BEF formula 26-27 spreadsheets are not final – 4 factors yet to be determined
- Ready to Learn Grant - \$565 Million Increase
  - Foundation - \$1.38 Billion – **NESD - \$1,449,740 – increase of \$581,451**
  - Adequacy Investment - \$532 Million – **NESD - \$581,451 – Budgeted 75% - \$436,085**

Special Education Funding - \$50 Million increase

- **NESD - \$32,203 (2.23%) - \$1,479,264 – 2025-26 – Estimated**
- NESD - \$34,185 (2.31%) - \$1,513,449 – 2026-27 (NPP)
- SEF formula 26-27 spreadsheets are not final – 25-26 Act 1 reports will be filed by October 2026. 25-26 SEF is still not finalized.

# 26-27 Governor's Budget Proposal for Pre-K-12 Education – Approved by House

---

- Additional Cyber Charter Tuition Reform - \$250 Million (\$75 million increase)
  - Changes including increasing the Student Activities and Plant Maintenance & Operations deductions from budgeted expenditures from 60% to 80% for the prior fiscal year
  - **NESD - \$45,900 (equivalent to a 0.5% local real estate tax revenue increase) (NPP)**
- PCCD Safety & Security and School Mental Health Grants
  - \$100 million for safety & security and school mental health grants
  - NESD - \$128,961 – Estimated (NPP) (2026-28)
  - Fund remaining 25% of NE SRO & IU5 School Psychologist for 2026-27?

# Recommendation

---

- A tax increase of 2.96% is recommended at this time.
  - Act 1 index would permit up to 5.0%
  - Increase is \$58.85 per \$120,100 Homestead Median Assessed Value for 2025 (\$4.90 per month)

## **Current Inflationary Indices:**

- 2026-27 Act 1 Index – 5.0%
- CPI-U February (2026) – 2.4%
- PA SAWW (2026) – 3.5%
- Social Security COLA (2026) – 2.8%

## **Historical Tax Increases**

2025-26	2.98%
2024-25	3.94%
2023-24	3.82%
2022-23	3.83%
2021-22	1.92%
2020-21	0.00%
2019-20	0.00%
2018-19	1.00%
2017-18	1.90%
2016-17	0.88%
2015-16	1.50%
2014-15	1.00%
2013-14	0.00%
2012-13	2.40%

# 2026-2027 Budget Process Timeline

---



Final Adoption – June 3, 2026

**NORTH EAST SCHOOL DISTRICT  
PROPOSED FINAL GENERAL FUND BUDGET  
2026-27**

3-Jun-26

**0.0% INCREASE IN BEF & SEF SUBSIDIES (25-26) & 75% RTL ADEQUACY SUPPLEMENT  
2.96% TAX INCREASE**

	2025-26 FINAL BUDGET	2026-27 PROPOSED BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
<b>REVENUES</b>				
Current Real Estate Taxes	\$ 9,108,804	\$ 9,435,604	326,800	3.59%
Delinquent Real Estate Taxes	345,000	340,000	(5,000)	-1.45%
Earned Income Taxes	1,385,000	1,415,000	30,000	2.17%
Other Taxes	204,200	200,000	(4,200)	-2.06%
Interest Earnings	322,300	230,300	(92,000)	-28.54%
Other Local Revenue	454,700	489,320	34,620	7.61%
State Subsidies	18,333,069	19,161,833	828,764	4.52%
Federal Subsidies	548,200	529,751	(18,449)	-3.37%
	<u>30,701,273</u>	<u>31,801,808</u>	<u>1,100,535</u>	<u>3.58%</u>
Salaries	13,466,971	13,776,126	309,155	2.30%
Group Insurance	3,550,190	3,955,495	405,305	11.42%
Payroll Taxes	998,762	1,018,755	19,993	2.00%
Retirement	4,748,451	4,658,415	(90,036)	-1.90%
Tuition Reimbursement	60,000	60,000	-	0.00%
Purchased Services	1,461,102	1,470,625	9,523	0.65%
Utilities	433,170	447,650	14,480	3.34%
Insurance	267,376	279,359	11,983	4.48%
Communications	74,655	78,455	3,800	5.09%
Tuition	1,946,787	2,044,431	97,644	5.02%
Travel	183,818	190,765	6,947	3.78%
Supplies	1,102,928	1,211,224	108,296	9.82%
Oil, Gasoline & Diesel	134,500	123,700	(10,800)	-8.03%
Textbooks & Workbooks	25,850	25,165	(685)	-2.65%
Equipment	85,440	87,542	2,102	2.46%
Debt Service	1,616,650	1,611,400	(5,250)	-0.32%
Transfer to Capital Projects Fund	937,855	975,370	37,515	4.00%
Budgetary Reserve	-	-	-	0.00%
	<u>31,094,505</u>	<u>32,014,477</u>	<u>919,972</u>	<u>2.96%</u>
Increase/Decrease in Fund Balance	<u>\$ (393,232)</u>	<u>\$ (212,669)</u>		

<b>MAJOR REVENUE VARIANCES</b>	
<b>Increases</b>	
RTL Foundation Grant	\$ 726,720
Real Estate Tax Increase	298,400
Basic Education Subsidy	80,149
Misc Revenue - SLL NEEF/NECF Funding	45,629
Special Education Subsidy	32,203
Earned Income Tax	30,000
Real Estate Tax (Assessments)	28,400
Tuition Income	22,000
<b>Decreases</b>	
Interest Earnings	(92,000)
IDEA	(32,380)
PA School Safety and Security Grant	(26,039)
Non-Major Variances	(12,547)
	<u>\$ 1,100,535</u>

<b>MAJOR EXPENDITURE VARIANCES</b>	
<b>Increases</b>	
Health Insurance	405,305
Salaries	309,155
ECTS Tuition	89,524
Charter School Tuition	71,125
Special Education Services	67,142
Software & Supplies	67,019
Supplies	41,277
Transfer to Capital Projects Fund	37,515
Approved Private Schools Tuition	24,100
Payroll Taxes	19,993
Non-Major Variances	18,983
<b>Decreases</b>	
Retirement	(90,036)
Tuition to other LEAs	(87,105)
Contracted Tax Collector Services	(27,025)
IU Contracted Transportation Services	(27,000)
	<u>\$ 919,972</u>

**NORTH EAST SCHOOL DISTRICT**  
**MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS**  
**THURSDAY, MAY 21, 2026**

The North East School District Board of School Directors met in a Regular Meeting that began at 6:30 PM on Thursday, May 21, 2026, with the following board members present: Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. Dr. Blystone was in attendance online. Board members Mr. Craig and Mr. Ferruggia were excused. Also in attendance were administrators Dr. Hartzell, Mr. Fox, Mr. Emick, Mrs. Bailey, Mrs. Hathaway, Dr. Renne, and District solicitor Attorney Rachael Glasoe. Administrators Mrs. Hodges and Mr. McCullum were in attendance online. There were approximately 100 visitors present in person and 5 members of the public logged in for remote participation.

The pledge of allegiance was recited at this time.

**RECOGNITION OF STUDENTS and STAFF**

The Board was very pleased to recognize the accomplishments of a large number of students and staff this evening as follows:

- NWPFCA Coach of the Year – Mr. Chris Grychowski
- C.L.A.S.S. Act Nominee for the month of May – Alexa Forsythe
- PHEAA/PIAA All-Academic Athletic Team – Miah Skelly
- National History Day states – Olivia Pike, Rachel Scully, Kate Nishnick, and Jillian Badaracco
- Road to Gold honorees:
  - NEHS April – Lydia Haight, Mya Miller, Kyla Sonney, and Miah Skelly
  - NEMS May – Maddox Fair, Ellie Tyson, Ana Huber, Gavin Dodd, Lyllian Carter, and Julian Trusty
  - NEES April – Milania Rogulchik, Brooks Ball, Robert Carpenter, Aubree Austin, Cole Friedrich, Lennon Pollard, Ethan Johnson,Carolynn Decastro, Max Beardsley, Keilah Marshall, Serenity Seavy, and Oliver Wesley
- ECTS Pride Students 2nd Semester – Audre’Onna Ponder, Makenna Belson, Ryan Ellsworth, Trever Swabik, Isabella Giuliano, Kayla Blackmore, Kaitlyn Reslink, Elena Brkic, Parker Sweet, Mason Neff, Lily Yonkers, Jayden Thomas, Savannah Zielewski, Olivia Rizzo, Jack Lackovic, Kori Jo Bement, Ahreyana Carroll, Hayden Sperry, Aliya Martin, Amelia “Felix” Nagle, William Stempka, Hannah Anderson, and Aliya Martin
- ECTS Skills USA PA State Champion – Kori Jo Bement

**REPORTS & PRESENTATIONS**

- Homestead & Farmstead Exclusions Report – Mr. Fox provided an explanation of the annual process for the county assessment office’s calculation of homestead and farmstead property tax exclusions. Once the total amount is determined, it is then divided between homestead and farmstead properties that are below the assessed value and further adjusted for the amount of annual property tax approved. The current calculation is an exclusion credit of \$351.26 which is a slight decrease from last year due to the fact that there are more parcels included in this year’s calculation. The annual Homestead/Farmstead Resolution will be brought forward for board action following formal approval of the final budget for 2026-2027.
- Budget Update and Discussion – Mr. Fox distributed updated handouts to board members for their printed budget books and shared that the budget deficit has improved since the last presentation. Major revenue variances from the current year include a Ready to Learn Foundation Grant, estimated increases in basic education, retirement, and special education subsidies from the state, an increase in tuition income for one additional non-resident student enrolled in special education classes, and a projected 3.48% local real estate tax increase. Major revenue decreases include a reduction in fund balance interest and interest rates as well as decreases in IDEA revenues and the amount of funds received from the PA School Safety and Security Grant. The cost of employee health insurance is a major factor in next year’s budget. The currently projected tax increase of 3.48% is in the middle of the group as compared with surrounding districts.

**NORTH EAST SCHOOL DISTRICT  
MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS  
THURSDAY, MAY 21, 2026**

**BOARD REPORTS**

- Northwest Tri-County Intermediate Unit – No Report
- Erie County Technical School – Mr. Boyd was unable to attend this meeting but will send a report to the board. ECTS graduation is next Wednesday, May 27, 2026.
- School Health Council – No Report

**APPROVAL –  
Minutes – Regular  
Meeting of  
May 7, 2026**

In a motion by Mr. McCord and second by Mr. Boyd to approve the minutes of the Regular Meeting of May 7, 2026, the Board, in a voice vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

**APPROVAL –  
Business  
Items #1-17**

In a motion by Mr. Luke and second by Mr. Boyd to approve Business Items #1-17, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

1. The Board approved the General Fund Invoices:
  - a. Invoices Paid Prior to Board Meeting (Copy filed herein page/ref# 6723-A)
  - b. Invoices for Approval (Copy filed herein page/ref# 6723-B)
2. The Board approved the Food Service Fund Invoices Paid Prior to Board Meeting. (Copy filed herein page/ref# 6723-C)
3. The Board approved the Capital Projects Fund Invoices for approval in the amount of \$10,781.50. (Copy filed herein page/ref# 6723-D)
4. The Board approved the Capital Projects Report dated April 30, 2026. (Copy filed herein page/ref# 6723-E)
5. The Board approve the Treasurer’s Report dated April 30, 2026. (Copy filed herein page/ref# 6723-F)
6. The Board approve the Food Service Report for the period ending April 30, 2026. (Copy filed herein page/ref# 6723-G)
7. The Board approved the firm of Buffamante, Whipple and Buttafaro, P.C., as auditors for the current fiscal year beginning July 1, 2025 through June 30, 2026.
8. The Board approved the First National Bank and First National Bank Wealth Management as 2026-2027 North East School District Depository Agents for the General Fund, Cafeteria Fund, Dental Fund, Student Activities Accounts, and the Capital Reserve Fund.
9. The Board approved the Northwest Savings Bank as the 2026-2027 North East School District Depository Agent for the General Fund and the HRA Fund.

**NORTH EAST SCHOOL DISTRICT**  
**MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS**  
**THURSDAY, MAY 21, 2026**

10. The Board approved Pennsylvania School District Liquid Asset Fund (PSDLAF) as the 2026-2027 North East School District Depository Agent for the General Fund and the Capital Reserve Fund.
11. The Board approved PNC Bank as the 2026-2027 North East School District Depository Agent for the General Fund Procurement Card Program.
12. The Board approved the law firm of Knox McLaughlin Gornall & Sennett, P.C., as the 2026-2027 North East School District Solicitor of Record per the attached rates.
13. The North East School District elected to participate under Community Eligibility Provision at the North East Elementary School and the North East Middle School for the 2026-2027 school year.
14. The Board established breakfast and lunch prices for the North East School District for the 2026-2027 school year as shown below.

School	Meal	2025-2026	2026-2027
NE Elementary School	Student Breakfast	n/a	n/a
	Student Lunch	n/a	n/a
NE Middle School	Student Breakfast	\$1.00	n/a
	Student Lunch	\$2.15	n/a
NE High School	Student Breakfast	\$1.00	n/a
	Student Lunch	\$2.15	\$2.15
Adult/Staff Meal Prices	Adult Breakfast	\$2.95	\$3.05
	Adult Lunch	\$4.85	\$5.05

15. The Board approved Phase IV of furniture replacement within the North East School District with the following vendors:

Exemplis	\$ 3,390.00
Kurtz	\$ 6,353.00
Blick Art	\$ 2,080.00
The Library Store	\$ 3,165.60
Home Depot	\$ 2,000.00
Virco	\$14,725.96
Staples	\$ 3,288.06
Amazon	<u>\$ 175.00</u>
Total	\$35,177.62
16. The Board approved Lindy Paving for asphalt milling, replacement and crack repairs on the North East School District campus at a cost of \$75,578.50 through COSTARS #460-001-6468. (Copy filed herein page/ref# 6724-A)
17. The Board approved BSN Sports for the purchase of wall padding for the high school wrestling room at a cost of \$18,690.00 through COSTARS #014-E22-269 and Resilite Sports Products, Inc. for mats for the high school wrestling room at a cost of \$19,860.71 through COSTARS #014-E22-263. (Copy filed herein page/ref# 6724-B)

**NORTH EAST SCHOOL DISTRICT  
MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS  
THURSDAY, MAY 21, 2026**

**APPROVAL –  
Personnel  
Items #1-9 with a  
Separation on  
Item #9 –  
Individual #3**

In a motion by Mr. Boyd and second by Mr. McCord to approve Personnel Items #1-9 with a Separation on Item #9 – Individual #3, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

1. The Board employed Mrs. Jessie Fox as a Full-time Grade 7 Science Teacher – North East Middle School, Temporary Professional Employee Status at a salary of \$56,732 (Step M-1) with respective benefits pending any remaining pre-employment requirements and effective August 14, 2026.
2. The Board approved the transfer of Mrs. Haley Redrup from the position of Cooks’ Helper – North East Elementary School to the position of Administrative Assistant to the Business Manager, effective July 1, 2026; salary to be determined with the full-time non-union rate schedule in June.
3. The Board accepted the resignation of Mrs. Carolyn Brigham, Grade 7 ELA Teacher – North East Middle School, effective June 5, 2026.
4. The Board approved the following individual(s) to the 2025-2026 District Substitute List pending any pre-employment requirements:

<b>INSTRUCTIONAL STAFF</b>	
1	Maxwell Kerr – Emergency Certificated
<b>SUPPORT STAFF</b>	
	None recommended for this meeting

5. The Board employed the following individuals as summer maintenance help for 8 hours per day at a salary of \$16.00 per hour, effective June 8 through approximately August 14, 2026.

1	Jonah Crozier
2	John McClure
3	Christina Natcher
4	Emily Taylor

6. The Board approved a leave of absence for the individual(s) listed below.

	<b>Staff Member</b>	<b>Position/Location</b>	<b>Duration</b>
1	Employee A	Bus Driver	FMLA April 30 – May 17, 2026

7. The Board approved the attached Act 93 Plan for the period July 1, 2026 through June 30, 2030.
8. The Board approved the attached Benefits Schedules for supervisors, full-time and part-time non-union employees effective July 1, 2026.

**NORTH EAST SCHOOL DISTRICT**  
**MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS**  
**THURSDAY, MAY 21, 2026**

9. The Board approved the following individual(s) for the position of coach(es)/advisor(s) and intramural(s) for the 2026-2027 school year at the steps listed below, pending any remaining pre-employment requirements:

<b>COACHING POSITIONS</b>		<b>Recommendation</b>	<b>Step</b>	<b>Stipend</b>
1	Boys Basketball Head Coach	Steve Righi	D	\$7,684.00
2	Girls Basketball Head Coach	Robert North*	D	\$7,684.00
4	Fall Cheerleading Assistant Coach	Hannah Kemmet*	D	\$1,057.00
5	Fall Cheerleading Assistant Coach	Kelly Kemmet*	-	Volunteer
6	Swimming Head Coach	Paul Becker	D	\$6,916.00
7	Swimming Assistant Coach	Nikki Cole*	C	\$3,804.00
8	Volleyball 1 <sup>st</sup> Assistant Coach	Madisyn Svetz*	A	\$3,012.00
9	Winter Weight Training Coach	Erik Rizzo	D	\$1,280.00
10	Assistant Athletic Director	Erik Rizzo	B	\$5,878.00
<b>ADVISORY POSITIONS – HIGH SCHOOL</b>		<b>Recommendation</b>	<b>Step</b>	<b>Stipend</b>
11	Academic Letter Advisor	Samantha Jones	D	\$768.00
12	FBLA Advisor	Natalie Lacy	D	\$1,537.00
13	Freshman Class Advisor	Morgan Weaver	D	\$768.00
14	Life Smarts Advisor	Greg Henning*	-	Volunteer
15	Model United Nations Advisor	Greg Henning*	-	Volunteer
<b>ADVISORY POSITIONS – MIDDLE SCHOOL</b>		<b>Recommendation</b>	<b>Step</b>	<b>Stipend</b>
16	NEMS Dance Team Advisor	Kristen Righi	D	\$1,153.00
17	NEMS Yearbook Advisor	Cassidy Wyman	D	\$1,537.00
<b>INTRAMURAL COACHES &amp; ADVISORS</b>		<b>Recommendation</b>	<b>Step</b>	<b>Stipend</b>
18	Civil Air Patrol Advisor	Greg Henning*	-	Volunteer
19	Cross Country Coach Gr. 1-6 Max 40 Hrs.	Jacob Sank*	A	\$16.11/Hr.
20	Cross Country Coach Gr. 1-6	Nathan Walters*	-	Volunteer
21	National History Day Max. 12 Hrs.	Michelle Michali	A	\$16.11/Hr.
22	National History Day Max. 12 Hrs.	Morgan Weaver	C	\$18.12/Hr.

\*Non-employee pending remaining paperwork

**APPROVAL –  
 Personnel  
 Item #9  
 Individual #3**

In a motion by Mr. Boyd and second by Mr. McCord to approve Personnel Item #9 – Individual #3, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

9. The Board approved the following individual(s) for the position of coach(es)/advisor(s) and intramural(s) for the 2026-2027 school year at the steps listed below, pending any remaining pre-employment requirements:

<b>COACHING POSITIONS</b>		<b>Recommendation</b>	<b>Step</b>	<b>Stipend</b>
3	Fall Cheerleading Head Coach	Samantha See*	D	\$2,305.00

Dr. Hartzell congratulated Mrs. Redrup on her transfer; she looks forward to welcoming her to the administrative office.

**NORTH EAST SCHOOL DISTRICT  
MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS  
THURSDAY, MAY 21, 2026**

**APPROVAL –  
Staff Travel  
Item #1**

In a motion by Mr. Luke and second by Mr. McCord to approve Staff Travel Item #1, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

(1) NAME/PARTICIPANT	DATE/TIME/PLACE	ITEMIZED CATEGORIES	EXPENSES PAID BY GRANTS, PARTICIPANTS, CLUBS, FUNDRAISERS, DONATIONS	EXPENSES PAID BY DISTRICT
District Administrative and Supervisory Teams	July 7 – 9, 2026 Lakeside Retreat Erie County, PA	Presenters Team Bldg. Supplies Meals	-0-	\$2,350.00 \$325.00 \$825.00
<b>TOTALS</b>			-0-	\$3,500.00
<b>PURPOSE:</b> Leadership training and team building				

**APPROVAL –  
Curriculum  
Item #1**

In a motion by Mrs. Steeneck and second by Mr. McCord to approve Curriculum Item #1, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

- The Board approved purchase of the HMH Into Reading V3 English Language Arts resource for students in grades K-5 as presented at the regular board meeting of April 9, 2026 at a cost of \$171,476.68. This purchase includes annual consumable student workbooks, student and teacher digital online platform, and teacher professional learning for a six-year period beginning July 1, 2026 through June 30, 2032.

Dr. Hartzell thanked the instructional staff and building principals at the Elementary School for all of their work and time invested in the extensive process for selection of the new K-5 English Language Arts resource.

Mr. Luke asked about the renewal process for the athletic trainer agreement. Mr. Fox confirmed that the new agreement is for a 3-year period and may be negotiated for annual extension going forward if that is the preference of the board.

**APPROVAL –  
Additional  
Educational/  
Operational  
Functions  
Items #1-8**

In a motion by Mr. Boyd and second by Mr. McCord to approve Additional Educational/Operational Functions Items #1-8, the Board, in a roll call vote, voted as follows: “Ayes” – Dr. Blystone, Mr. Boyd, Mr. Luke, Mr. McCord, Mrs. Phillips, Mrs. Steeneck, and Mr. Wargo. “Nays” – 0. Mr. Craig and Mr. Ferruggia were excused. Motion carried.

- The Board approved the attached service agreement between the North East School District and Dr. Gertrude A. Barber Center, Inc., for extended school year educational services at Barber’s Elizabeth Lee Black School during July and August of 2026. (Copy filed herein page/ref# 6727-A)

**NORTH EAST SCHOOL DISTRICT**  
**MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS**  
**THURSDAY, MAY 21, 2026**

**6728**

2. The Board approved the attached nonexclusive referral affiliation agreement between the North East School District and Safe Harbor Behavioral Health of UPMC for the 2026-2027 school year. (Copy filed herein page/ref# 6728-A)
3. The Board approved the attached non-financial cooperative agreement between the North East School District and Pyramid Healthcare, Inc. for Student Assistance Program services for the 2026-2027 school year. (Copy filed herein page/ref# 6728-B)
4. The Board approved North East Dental Arts to provide dental exams for Grades K-3 and 7, new students and non-public school students for the 2026-2027 school year at a cost of \$5.00 per student for the dentist and \$1.00 per student for the assistant.
5. The Board approved physicians as assigned by Vineyard Primary Care to provide physical exams for Grades K, 6 & 11, new and transferred students, non-public students and athletic physicals at a cost of \$15.00 per exam for the physician and \$1.00 per student for the clerk, for the 2026-2027 school year.
6. The Board approved the Cooperative Agreement for Open Campus Initiative between the North East School District and the Warren County School District for services for the 2026-2027 school year for North East Virtual Academy. (Copy filed herein page/ref# 6728-C)
7. The Board approved the attached Athletic Training and Medical Services agreement between the North East School District and UPMC Sports Medicine, to be effective July 1, 2026 through June 30, 2029. This Agreement may be extended for an additional period of two (2) years upon the mutual agreement of the Parties, which shall be executed in a written amendment no later than thirty (30) days prior to the expiration of the Term. (Copy filed herein page/ref# 6728-D)
8. The Board approved the attached agreement between North East Emergency Management Coordinator and North East School District for the provision of facility use as an emergency operations center. (Copy filed herein page/ref# 6728-E)

Dr. Hartzell thanked Vineyard Primary Care and North East Dental Arts for their continued willingness to provide physical and dental services to students at a consistently low price.

**ITEMS FOR FUTURE PRESENTATION, DISCUSSION, AND/OR BOARD ACTION**

- Meeting of Wednesday, June 3, 2026 (due to graduation on Thursday, June 4)
  - Final Budget Adoption for 2026-27
  - Homestead & Farmstead Resolution
  - Staff Retirement Recognitions
  - Approval of the Graduating Class of 2026
- Meeting of Thursday, June 18, 2026:
  - Instructional Staff Tenures and Contract Extensions
  - Final board meeting for 2025-2026

**NORTH EAST SCHOOL DISTRICT  
MINUTES OF THE REGULAR MEETING OF THE BOARD OF SCHOOL DIRECTORS  
THURSDAY, MAY 21, 2026**

UPCOMING DISTRICT EVENTS

- Memorial Day – No School on Monday, May 25
- NEHS Scholarship Night – Tuesday, May 26
- Spring Choral Concerts – Wednesday May 27 High School / Thursday May 28 Middle School
- NEES Field Day – Wednesday, May 27
- ECTS Graduation – Wednesday, May 27
- District Giving Back Day – Thursday, May 28
- Grade 8 Sendoff Dinner Dance – Friday, May 29
- Baccalaureate – Sunday, May 31 at 6:00 pm
- NEMS Olympic Days – Tuesday, June 2 (rain date Wednesday, June 3)
- NEHS GRADUATION – Thursday, June 4
- LAST STUDENT DAY – Friday, June 5 (Half day dismissal)

Dr. Hartzell reminded everyone that the Patriot Ride of motorcycles will be coming through campus on Monday, June 1<sup>st</sup>. American flags have been ordered for all students and staff to participate in this event, and she will send a notice out to all families. There will be no walking student field trips approved for the afternoon due to the increase in local traffic on that day.

**ADJOURNMENT:** By acclamation the regular meeting was adjourned at 7:44 PM.

---

Jeffrey A. Fox, Board Secretary

# Estimate

## MADARA CONCRETE, LLC

CUSTOM \* COMMERCIAL \* RESIDENTIAL

**814.434.8619**

8762 Oxbow Rd

North East, PA 16428

MADARACONCRETE@GMAIL.COM

Date: 05/28/2026

JOB	PAYMENT TERMS
North East School District	Payment due upon completion.

DESCRIPTION	TOTAL
8'8 x 88 North sidewalk at Middle School <ul style="list-style-type: none"><li>Remove existing concrete</li><li>2B gravel sub-base</li><li>Wire reinforcement</li><li>4-4.5" concrete</li><li>Cure and Seal concrete sealer</li><li>Hand cuts</li></ul>	\$9,144
10' x 22' Lead walk to handicap ramp in front of High School <ul style="list-style-type: none"><li>2B gravel sub-base</li><li>Wire reinforcement</li><li>4-4.5" concrete</li><li>Cure and Seal concrete sealer</li><li>Saw cuts</li></ul>	\$2,640
6'x18' & 4' x 4 Sidewalk with curb <ul style="list-style-type: none"><li>Remove existing concrete</li><li>2B gravel sub-base</li><li>Wire reinforcement</li><li>4-4.5" concrete</li><li>Cure and Seal concrete sealer</li><li>Hand cuts</li></ul>	\$1,860
6' x 24' Public walk by man hole cover <ul style="list-style-type: none"><li>Remove existing concrete</li><li>2B gravel sub-base</li><li>Wire reinforcement</li><li>4-4.5" concrete</li><li>Cure and Seal concrete sealer</li><li>Hand cuts</li></ul>	\$1,728

<i>*Quotes valid 30 days</i>	
<b>TOTAL</b>	<b>\$15,372</b>

**Thank you for your business!**

**PA Contractor # PA08392**

## WAIVER

- Madara Concrete, LLC, is not responsible for any damage of top surface of concrete (broom, swirl, power trowel and/or other finish) caused by leaves, limbs, animals, vandals, automobiles, salt, ect., upon job completion.
- Homeowner will be held responsible for proper backfilling of concrete edges to ensure proper drainage.
- Madara Concrete, LLC, is not responsible for heaving or cracking of concrete due to the settlement of fill.
- Due to severe weather conditions in our area, frost, rapid change in temperature, salts, road salt, snowplowing, overweight vehicles and other conditions, Madara Concrete, LLC, cannot guarantee that any concrete will not crack, spall, settle or discolor. Madara Concrete, LLC, will saw cut or place joints to help control cracking and to help prevent these things from happening, however, cracking may still occur.
- This proposal does not include any landscaping unless otherwise stated in the proposal. Plants, flowers, trees and other shrubbery, ect alongside or near proposal site may be damaged or ruined due to the process of the job in which Madara Concrete, LLC cannot be held responsible. Before the job is started, the customer is encouraged to transplant any plants, trees, flowers and other shrubbery in question.
- Madara Concrete, LLC, does not guarantee results for improperly maintained heating during the curing process.
- Madara Concrete, LLC, will not be held responsible for heaving or cracking as a result of improperly directed water runoff.
- Madara Concrete, LLC, is not responsible for discoloration/peeling of improperly maintained stamped or colored concrete resulting from a lack of yearly sealing, application of salts, anti-icing agents or snowplowing.

I, the undersigned, agree to and accept the above mentioned terms, agreements and fees for work to be performed at the above mentioned property.

Any changes to this agreement to be discussed and approved by both the property owner and Madara Concrete, LLC.

All payments will be due upon completion of the job specified.

---

**Signature** **Date**

# Estimate

# MADARA CONCRETE, LLC

CUSTOM \* COMMERCIAL \* RESIDENTIAL

**814.434.8619**

8762 Oxbow Rd

North East, PA 16428

MADARACONCRETE@GMAIL.COM

Date: 05/28/2026

JOB	PAYMENT TERMS
North East School District	Payment due upon completion.

DESCRIPTION	TOTAL
25' x 26' Playground pad <ul style="list-style-type: none"><li>• Excavate site</li><li>• 2B gravel sub-base</li><li>• Wire reinforcement</li><li>• 4-4.5" concrete</li><li>• Cure and Seal concrete sealer</li><li>• Saw cuts</li></ul>	\$7,800
<i>*Quotes valid 30 days</i>	
<b>TOTAL</b>	<b>\$7,800</b>

Thank you for your business!

PA Contractor # PA08392

## WAIVER

- Madara Concrete, LLC, is not responsible for any damage of top surface of concrete (broom, swirl, power trowel and/or other finish) caused by leaves, limbs, animals, vandals, automobiles, salt, ect., upon job completion.
- Homeowner will be held responsible for proper backfilling of concrete edges to ensure proper drainage.
- Madara Concrete, LLC, is not responsible for heaving or cracking of concrete due to the settlement of fill.
- Due to severe weather conditions in our area, frost, rapid change in temperature, salts, road salt, snowplowing, overweight vehicles and other conditions, Madara Concrete, LLC, cannot guarantee that any concrete will not crack, spall, settle or discolor. Madara Concrete, LLC, will saw cut or place joints to help control cracking and to help prevent these things from happening, however, cracking may still occur.
- This proposal does not include any landscaping unless otherwise stated in the proposal. Plants, flowers, trees and other shrubbery, ect alongside or near proposal site may be damaged or ruined due to the process of the job in which Madara Concrete, LLC cannot be held responsible. Before the job is started, the customer is encouraged to transplant any plants, trees, flowers and other shrubbery in question.
- Madara Concrete, LLC, does not guarantee results for improperly maintained heating during the curing process.
- Madara Concrete, LLC, will not be held responsible for heaving or cracking as a result of improperly directed water runoff.
- Madara Concrete, LLC, is not responsible for discoloration/peeling of improperly maintained stamped or colored concrete resulting from a lack of yearly sealing, application of salts, anti-icing agents or snowplowing.

I, the undersigned, agree to and accept the above mentioned terms, agreements and fees for work to be performed at the above mentioned property.

Any changes to this agreement to be discussed and approved by both the property owner and Madara Concrete, LLC.

All payments will be due upon completion of the job specified.

---

**Signature** **Date**

**NORTH EAST SCHOOL DISTRICT  
PROPOSED FINAL GENERAL FUND BUDGET  
2026-27**

3-Jun-26

**0.0% INCREASE IN BEF & SEF SUBSIDIES (25-26) & 75% RTL ADEQUACY SUPPLEMENT  
2.96% TAX INCREASE**

	2025-26 FINAL BUDGET	2026-27 PROPOSED BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
<b>REVENUES</b>				
Current Real Estate Taxes	\$ 9,108,804	\$ 9,435,604	326,800	3.59%
Delinquent Real Estate Taxes	345,000	340,000	(5,000)	-1.45%
Earned Income Taxes	1,385,000	1,415,000	30,000	2.17%
Other Taxes	204,200	200,000	(4,200)	-2.06%
Interest Earnings	322,300	230,300	(92,000)	-28.54%
Other Local Revenue	454,700	489,320	34,620	7.61%
State Subsidies	18,333,069	19,161,833	828,764	4.52%
Federal Subsidies	548,200	529,751	(18,449)	-3.37%
	<u>30,701,273</u>	<u>31,801,808</u>	<u>1,100,535</u>	<u>3.58%</u>
Salaries	13,466,971	13,776,126	309,155	2.30%
Group Insurance	3,550,190	3,955,495	405,305	11.42%
Payroll Taxes	998,762	1,018,755	19,993	2.00%
Retirement	4,748,451	4,658,415	(90,036)	-1.90%
Tuition Reimbursement	60,000	60,000	-	0.00%
Purchased Services	1,461,102	1,470,625	9,523	0.65%
Utilities	433,170	447,650	14,480	3.34%
Insurance	267,376	279,359	11,983	4.48%
Communications	74,655	78,455	3,800	5.09%
Tuition	1,946,787	2,044,431	97,644	5.02%
Travel	183,818	190,765	6,947	3.78%
Supplies	1,102,928	1,211,224	108,296	9.82%
Oil, Gasoline & Diesel	134,500	123,700	(10,800)	-8.03%
Textbooks & Workbooks	25,850	25,165	(685)	-2.65%
Equipment	85,440	87,542	2,102	2.46%
Debt Service	1,616,650	1,611,400	(5,250)	-0.32%
Transfer to Capital Projects Fund	937,855	975,370	37,515	4.00%
Budgetary Reserve	-	-	-	0.00%
	<u>31,094,505</u>	<u>32,014,477</u>	<u>919,972</u>	<u>2.96%</u>
Increase/Decrease in Fund Balance	<u>\$ (393,232)</u>	<u>\$ (212,669)</u>		

<b>MAJOR REVENUE VARIANCES</b>	
<b>Increases</b>	
RTL Foundation Grant	\$ 726,720
Real Estate Tax Increase	298,400
Basic Education Subsidy	80,149
Misc Revenue - SLL NEEF/NECF Funding	45,629
Special Education Subsidy	32,203
Earned Income Tax	30,000
Real Estate Tax (Assessments)	28,400
Tuition Income	22,000
<b>Decreases</b>	
Interest Earnings	(92,000)
IDEA	(32,380)
PA School Safety and Security Grant	(26,039)
Non-Major Variances	(12,547)
	<u>\$ 1,100,535</u>

<b>MAJOR EXPENDITURE VARIANCES</b>	
<b>Increases</b>	
Health Insurance	405,305
Salaries	309,155
ECTS Tuition	89,524
Charter School Tuition	71,125
Special Education Services	67,142
Software & Supplies	67,019
Supplies	41,277
Transfer to Capital Projects Fund	37,515
Approved Private Schools Tuition	24,100
Payroll Taxes	19,993
Non-Major Variances	18,983
<b>Decreases</b>	
Retirement	(90,036)
Tuition to other LEAs	(87,105)
Contracted Tax Collector Services	(27,025)
IU Contracted Transportation Services	(27,000)
	<u>\$ 919,972</u>



***North East School District  
2026-2027 Proposed Final Budget***

## *Table of Contents*

---

Budget Summary For 2026-2027	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. 15
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
2330 – Tax Assessment and Collection 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
2910 - IU5Operation Budget	Pg. 28
3200 - Student Activities	Pg. 29
3211 – Marching Band	Pg. 30
3250 - Student Athletics	Pg. 31
3300 - Community Services	Pg. 32
5110 – Debt Service	Pg. 33
5900 – Budgetary Reserve	Pg. 33
5230 – Capital Projects Fund	Pg. 34

# *Budget*

## Summary for 2026-2027

	2025-26 FINAL BUDGET	2026-27 PROPOSED BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
<b>REVENUES</b>				
Current Real Estate Taxes	\$ 9,108,804	\$ 9,436,604	328,800	3.59%
Delinquent Real Estate Taxes	345,000	340,000	(5,000)	-1.45%
Earned Income Taxes	1,385,000	1,415,000	30,000	2.17%
Other Taxes	204,200	200,000	(4,200)	-2.06%
Interest Earnings	322,300	230,300	(92,000)	-28.54%
Other Local Revenue	454,700	489,320	34,620	7.61%
State Subsidies	18,333,069	19,161,833	828,764	4.52%
Federal Subsidies	548,200	529,751	(18,449)	-3.37%
	<u>30,701,273</u>	<u>31,801,808</u>	<u>1,100,535</u>	<u>3.58%</u>
<b>EXPENDITURES</b>				
Salaries	13,466,971	13,776,126	309,155	2.30%
Group Insurance	3,550,190	3,955,495	405,305	11.42%
Payroll Taxes	998,762	1,018,755	19,993	2.00%
Retirement	4,748,451	4,658,415	(90,036)	-1.90%
Tuition Reimbursement	60,000	60,000	-	0.00%
Purchased Services	1,461,102	1,470,625	9,523	0.65%
Utilities	433,170	447,650	14,480	3.34%
Insurance	267,376	279,359	11,983	4.48%
Communications	74,655	78,455	3,800	5.09%
Tuition	1,946,787	2,044,431	97,644	5.02%
Travel	183,818	190,765	6,947	3.78%
Supplies	1,102,928	1,211,224	108,296	9.82%
Oil, Gasoline & Diesel	134,500	123,700	(10,800)	-8.03%
Textbooks & Workbooks	25,850	25,165	(685)	-2.65%
Equipment	85,440	87,542	2,102	2.46%
Debt Service	1,616,650	1,611,400	(5,250)	-0.32%
Transfer to Capital Projects Fund	937,855	975,370	37,515	4.00%
Budgetary Reserve	-	-	-	0.00%
	<u>31,094,505</u>	<u>32,014,477</u>	<u>919,972</u>	<u>2.96%</u>
Increase/Decrease in Fund Balance	<u>\$(393,232)</u>	<u>\$(212,669)</u>		

# *Budget Overview for 2026-2027*

---

## Revenue

The 2026-27 proposed final budget includes projected revenues of \$31,801,808. This represents a \$1,100,535 or 3.58 % percent increase from 2025-26. Basic and special education subsidy has been budgeted at 0% over anticipated actual 2025-26 levels, however the Ready to Learn Foundation Grant is budgeted at actual 2025-26 levels and the Adequacy Supplement is budgeted at 75% of the PA Governor’s proposed 2026-27 budget for an increase of \$726,720 over the 2025-26 budget. The final budget includes a real estate tax increase of 2.96% or .49 mils. Following is a summary of major revenue variances from the 2025-26 budget:

<b>MAJOR REVENUE INCREASE</b>	
<b>Ready to Learn Foundation Grant</b> <ul style="list-style-type: none"> <li>• 2025-26 Adequacy supplement transitioned to base in 2026-27</li> <li>• 75% of 2026-27 proposed adequacy supplement</li> </ul>	<b>\$726,720</b>
<b>Real Estate Taxes</b> <ul style="list-style-type: none"> <li>• 2.96 % increase (\$49.00 per \$100,000 assessed value) - \$298,400</li> <li>• Increase in interim real estate tax assessments - \$28,400</li> </ul>	<b>326,800</b>
<b>Basic Education Subsidy</b> <ul style="list-style-type: none"> <li>• Increase in state reimbursement based on 2025-26 actual</li> </ul>	<b>80,149</b>
<b>Miscellaneous Revenue</b> <ul style="list-style-type: none"> <li>• Summer Learning Lab Grants from NECF &amp; NEEF</li> </ul>	<b>45,629</b>
<b>Special Education Subsidy</b> <ul style="list-style-type: none"> <li>• Increase in state reimbursement based on 2025-26 actual</li> </ul>	<b>32,203</b>
<b>Earned Income Taxes</b> <ul style="list-style-type: none"> <li>• Increase in anticipated earned income tax collections</li> </ul>	<b>30,000</b>
<b>Tuition Income</b> <ul style="list-style-type: none"> <li>• Increase in number of non-resident students enrolled in our special education classes</li> </ul>	<b>22,000</b>

<b>MAJOR REVENUE DECREASES</b>	
<b>Interest Earnings</b> <ul style="list-style-type: none"> <li>• Decrease reflects reduced fund balance and interest rates</li> </ul>	<b>\$92,000</b>
<b>IDEA</b> <ul style="list-style-type: none"> <li>• Decrease in federal IDEA pass thru IU revenues</li> </ul>	<b>32,380</b>
<b>PA School Safety and Security Grant</b> <ul style="list-style-type: none"> <li>• Year two of 2025-27 grant is a decrease from year two of 2024-26 grant</li> </ul>	<b>26,039</b>

# *Budget Overview for 2026-2027*

## Expenditures

Expenditures in the 2026-27 proposed final budget total \$32,014,477 This is an increase of \$919,972 or 2.96% percent. The following charts summarize the major expenditure variances from the 2025-26 budget:

### MAJOR EXPENDITURE INCREASES

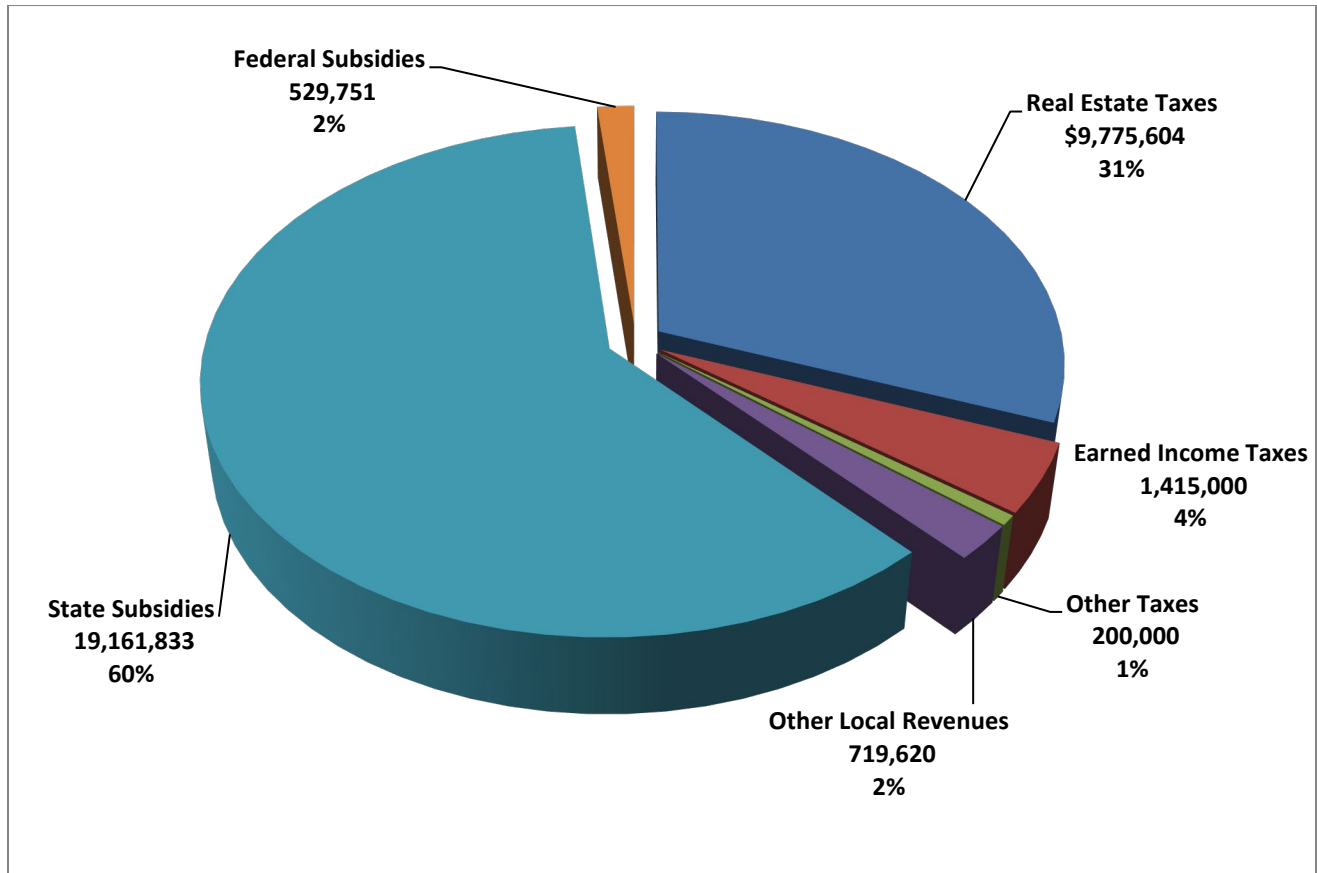
<b>Increase in Health Insurance</b>	<b>\$405,305</b>
<ul style="list-style-type: none"> <li>Increase due to medical inflation and additional support staff coverage</li> </ul>	
<b>Increase in Salaries - Net</b>	<b>309,155</b>
<ul style="list-style-type: none"> <li>Salary increases - \$387,629</li> <li>Increase in tax collector compensation now coded to salaries - \$30,986</li> <li>Less two (2) instructional retirements – \$109,460</li> </ul>	
<b>Increase in Erie County Technical School Tuition</b>	<b>89,524</b>
<ul style="list-style-type: none"> <li>Increase in number of students enrolled at ECTS</li> </ul>	
<b>Increase in Charter School Tuition</b>	<b>71,125</b>
<ul style="list-style-type: none"> <li>Increase in number of students enrolled in charter school program</li> </ul>	
<b>Increase in Purchased Educational Services</b>	<b>67,142</b>
<ul style="list-style-type: none"> <li>Increase in special education services and consortium classrooms</li> </ul>	
<b>Increase in Software and Supplies</b>	<b>67,019</b>
<ul style="list-style-type: none"> <li>Increase due to costs related to North East Virtual Academy</li> </ul>	
<b>Increase in Supplies</b>	<b>41,277</b>
<ul style="list-style-type: none"> <li>Increase due to inflationary costs for instructional and support services supplies</li> </ul>	
<b>Increase in Transfer to Capital Projects Fund</b>	<b>37,515</b>
<ul style="list-style-type: none"> <li>Scheduled annual increase of 4%</li> </ul>	

### MAJOR EXPENDITURE DECREASES

<b>Decrease in Retirement Contributions</b>	<b>\$90,036</b>
<ul style="list-style-type: none"> <li>Decrease in PSERS Retirement Contributions</li> </ul>	
<b>Decrease in Tuition to Other Local Education Agencies</b>	<b>\$87,105</b>
<ul style="list-style-type: none"> <li>Decrease in special education students enrolled in other LEA's</li> </ul>	
<b>Decrease in Purchased Services</b>	<b>30,986</b>
<ul style="list-style-type: none"> <li>Decrease in tax collector compensation now coded to salaries</li> </ul>	

## General Fund Revenue Sources \$31,801,808

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 \$12,110,224

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 2026-27 proposed budget includes a real estate tax increase of 2.96%. Local income is expected to increase by \$290,220 mostly due to increase in real estate taxes and earned income taxes. Some of the local revenue increases were offset by a decrease in IDEA pass thru funds and interest income.

LOCAL SOURCE	22/23	23/24	24/25	25/26	26/27
	Actual	Actual	Actual	Budget	Budget
Property Tax	8,401,336	8,812,401	8,914,414	9,108,804	9,435,604
PURTA Tax	9,125	8,704	9,754	9,200	10,000
Earned Income	1,295,310	1,334,688	1,348,074	1,385,000	1,415,000
Transfer Tax	191,578	323,655	165,404	195,000	190,000
Delinquent Tax	353,226	485,406	304,979	345,000	340,000
Interest Income	135,331	558,591	556,418	322,300	230,300
Student Athletic Admissions	29,052	24,498	23,805	35,000	31,500
State Revenue from Other (SAP)	8,769	8,732	8,695	8,700	8,700
Federal Revenue from Other (IDEA)	303,253	316,922	311,463	310,000	277,620
Rentals	46,322	44,920	42,213	45,000	45,000
Tuition	92,329	79,871	73,886	26,000	48,000
Incarcerated Education	40,777	0	0	0	0
Transportation Services to Others	21,266	14,438	2,520	10,000	7,500
Erie County Pandemic Revenue	123,128	45,000	0	0	0
Miscellaneous	21,649	1,017,862	363,639	20,000	71,000
<b>SUB TOTAL</b>	<b>11,072,451</b>	<b>13,075,688</b>	<b>12,125,264</b>	<b>11,820,004</b>	<b>12,110,224</b>



## State Revenue Sources

# \$19,161,833

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, basic education subsidy, special education subsidy and the state's share of the district's retirement contribution. Some of the state revenue increase was offset by a decrease in the PA School Safety and Security Grant. Basic education and special education subsidies have been budgeted at the state approved 2025-26 levels.

STATE SOURCES	22/23	23/24	24/25	25/26	26/27
	Actual	Actual	Actual	Budget	Budget
Basic Education Subsidy	9,431,357	9,952,472	10,129,548	10,129,559	10,209,708
Cyber Charter Transition	0	0	74,942	0	0
Court Placed Children	24,971	21,766	20,359	25,000	22,000
Driver's Education Subsidy	805	840	525	1,000	850
Special Education Subsidy	1,333,101	1,378,789	1,453,835	1,447,061	1,479,264
Transportation – Public	453,161	419,643	447,786	464,000	465,000
Transportation – Non-Public	18,095	13,475	6,930	7,200	4,000
Rental & Sinking Fund	298,458	294,397	296,135	296,347	295,299
Medical, Nursing, Dental Services	29,986	30,223	29,954	30,000	30,000
Feminine Hygiene Product Funding	0	0	2,618	0	0
Property Tax Reduction	704,188	703,550	845,263	973,296	972,925
School Safety and Security Grant	105,699	154,972	121,078	155,000	128,961
Ready to Learn Foundation Grant	286,805	286,805	286,805	868,424	1,449,740
Ready to Learn Adequacy Supplement	0	0	581,484	290,817	436,086
PA Smart Targeted STEM Grant	38,003	0	0	0	0
Other State Revenue-PHEAA	0	0	30,000	0	0
Social Security	572,644	592,876	635,722	660,337	676,000
Retirement	2,765,027	2,777,761	2,887,478	2,985,028	2,992,000
<b>SUB TOTAL</b>	<b>16,062,270</b>	<b>16,627,569</b>	<b>17,850,462</b>	<b>18,333,069</b>	<b>19,161,833</b>



## Federal Revenue Sources

### \$529,751

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 II, ESSER III, ARP 7% and other CARES Act funding) were received between 2020-21 and 2023-24 fiscal years.

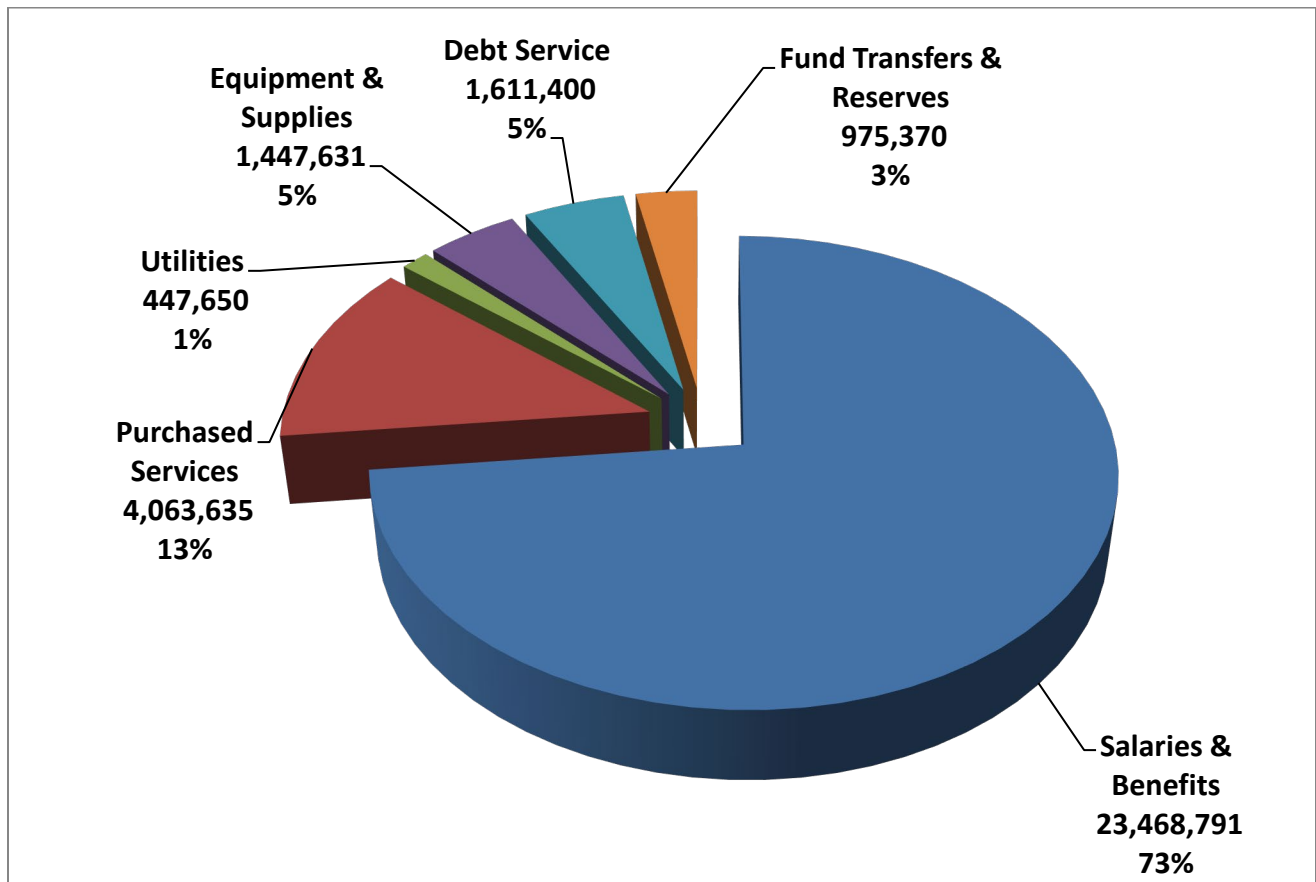
FEDERAL SOURCES	22/23	23/24	24/25	25/26	26/27
	Actual	Actual	Actual	Budget	Budget
Title I	437,509	468,291	434,776	422,300	406,598
Title II	54,646	59,271	48,500	47,200	46,863
Title IV	35,232	34,251	35,266	34,200	28,290
ESSER III – ARP Elementary & Secondary School Emergency Relief Fund	224,409	43,223	0	0	0
ARP 7% - ESSER	11,748	15,322	0	0	0
ARP 7% - Summer Learning Loss	2,406	3,008	0	0	0
ARP 7% - After School Tutoring	2,407	3,008	0	0	0
ARP - HCY	719	17,157	0	0	0
Medical ACCESS	23,386	45,606	18,007	36,000	40,000
Medical ACCESS – Admin	8,721	6,777	4,130	8,500	8,000
<b>SUB TOTAL</b>	<b>801,183</b>	<b>695,914</b>	<b>540,679</b>	<b>548,200</b>	<b>529,751</b>



# GENERAL FUND EXPENDITURES \$32,014,477

## Introduction

The information that follows will provide an explanation of proposed budget activity in each budget category for the 2026-27 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 2026-27, there will be an increase of \$199,070 from the previous year's budget. This is mostly attributed to increased salaries, employee benefits, charter school tuition and software and supplies.

### Regular Education Budget

<b>1110 REGULAR ED.</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	5,970,919	6,116,886	6,164,690	6,184,827	6,164,034
Benefits	3,769,115	3,788,565	4,221,326	4,377,980	4,510,818
Professional Service	37,436	58,293	81,729	61,134	37,725
Property Service	42,381	49,398	49,026	44,170	37,430
Other Service	671,139	852,459	832,520	821,466	879,735
Supplies	392,646	414,575	479,757	453,790	518,520
Property	4,058	88,137	71,895	20,295	14,420
Other Objects	800	850	986	1,125	1,175
<b>1110 SUB TOTAL</b>	<b>10,888,494</b>	<b>11,369,163</b>	<b>11,901,929</b>	<b>11,964,787</b>	<b>12,163,857</b>



## 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 special education accounts total \$4,258,062 for fiscal year 2026-27 and will see an increase of \$84,881 over the previous year's budget. This is mostly attributed to increased salaries, employee benefits and cyber charter special education tuition increases.

### Special Education Budget

<b>1211 LIFE SKILLS</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	145,937	171,695	186,232	200,398	200,901
Benefits	89,707	99,183	114,184	160,912	178,661
Supplies	6,715	6,993	24,237	7,885	8,180
<b>1211 SUB TOTAL</b>	<b>242,359</b>	<b>277,871</b>	<b>324,653</b>	<b>369,195</b>	<b>387,742</b>

<b>1225 SPEECH/LANG</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	56,023	60,961	51,127	65,060	60,231
Benefits	37,609	39,343	39,750	46,715	46,275
Professional Service	0	0	0	0	0
Supplies	29	225	410	435	500
Other Objects	324	324	225	250	250
<b>1225 SUB TOTAL</b>	<b>93,985</b>	<b>100,853</b>	<b>91,512</b>	<b>112,460</b>	<b>107,256</b>

<b>1231 EMOTIONAL SPT</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	179,796	203,738	200,112	215,395	227,977
Benefits	104,567	113,069	120,438	167,413	137,899
Professional Service	0	0	0	0	0
Supplies	3,041	1,388	2,794	1,175	2,685
Property	0	5,216	0	0	0
<b>1231 SUB TOTAL</b>	<b>287,404</b>	<b>323,411</b>	<b>323,344</b>	<b>383,983</b>	<b>368,561</b>

## 1200: Special Education Continued

<b>1233 AUTISTIC SPPT</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	282,887	269,540	318,174	350,834	375,346
Benefits	162,528	151,960	188,062	263,149	262,661
Professional Service	9,275	31,511	6,274	40,905	18,411
Supplies	10,235	8,589	33,583	13,610	12,900
Other Objects	0	830	0	0	0
<b>1233 SUB TOTAL</b>	<b>464,925</b>	<b>462,430</b>	<b>546,093</b>	<b>668,498</b>	<b>669,318</b>

<b>1241 LEARNING SPPT</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	760,217	829,445	856,029	923,774	933,530
Benefits	490,319	514,330	578,072	638,431	685,822
Supplies	10,714	13,949	21,577	15,425	11,830
Property	0	3,695	0	0	0
<b>1241 SUB TOTAL</b>	<b>1,261,250</b>	<b>1,361,419</b>	<b>1,455,678</b>	<b>1,577,630</b>	<b>1,631,182</b>

<b>1243 GIFTED SPPT</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	0	0	22,598	65,460	71,035
Benefits	0	0	9,469	28,375	29,955
Professional Services	0	0	0	0	3,000
Other Services	0	0	0	0	6,010
Supplies	0	221	1,349	5,380	1,715
Other Objects	0	0	0	0	0
<b>1243 SUB TOTAL</b>	<b>0</b>	<b>221</b>	<b>33,416</b>	<b>99,215</b>	<b>111,715</b>

<b>1290 OTHER SPEC ED</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	15,919	0	0	0	0
Benefits	6,817	0	0	0	0
Professional Service	303,417	387,914	357,560	435,915	519,833
Other Service	375,906	480,581	510,119	520,635	456,595
Supplies	4,821	1,885	3,330	5,650	5,860
<b>1290 SUB TOTAL</b>	<b>706,880</b>	<b>870,380</b>	<b>870,979</b>	<b>962,200</b>	<b>982,288</b>

## 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

<b>1341 FAMILY &amp; CONSUMER SCIENCES</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	63,325	64,211	63,064	60,160	62,332
Benefits	40,841	40,895	44,510	44,588	47,165
Other Services	0	0	0	0	1,445
Supplies	16,967	5,345	3,811	1,975	5,940
Property	0	0	0	0	0
<b>1341 SUB TOTAL</b>	<b>121,133</b>	<b>110,451</b>	<b>111,385</b>	<b>106,723</b>	<b>116,882</b>

<b>1350 IND ARTS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	120,137	126,947	132,051	135,820	141,164
Benefits	78,525	80,693	91,883	95,898	101,290
Other Service	0	0	0	0	0
Supplies	22,066	25,359	28,924	27,900	29,585
Property	1,128	34,801	3,730	1,615	0
<b>1350 SUB TOTAL</b>	<b>221,856</b>	<b>267,800</b>	<b>256,588</b>	<b>261,233</b>	<b>272,041</b>

<b>1360 BUSINESS ED</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	51,187	55,782	57,580	57,560	59,732
Benefits	35,546	37,133	42,232	43,462	46,067
Supplies	1,317	1,063	1,575	210	3,075
Property	0	0	2,241	0	0
<b>1360 SUB TOTAL</b>	<b>88,050</b>	<b>93,978</b>	<b>103,628</b>	<b>101,232</b>	<b>108,874</b>

<b>1390 TUITION TO ERIE CTS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Other Service	952,416	585,722	538,179	557,082	646,606
<b>1390 SUB TOTAL</b>	<b>952,416</b>	<b>585,722</b>	<b>538,179</b>	<b>557,082</b>	<b>646,606</b>

## 1400: Other Instructional Programs

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

### Other Instructional Programs Budget

<b>1410 DRIVER ED</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	51,290	54,826	58,903	59,852	62,727
Benefits	22,106	22,958	24,683	25,729	26,452
Property Service	0	0	0	500	500
<b>1410 SUB TOTAL</b>	<b>73,396</b>	<b>77,784</b>	<b>83,586</b>	<b>86,081</b>	<b>89,679</b>

<b>1420 SUMMER SCHOOL</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	0	0	0	0	85,039
Benefits	0	0	0	0	32,259
Supplies	0	0	0	0	5,000
<b>1420 SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,298</b>

<b>1430 HOMEBOUND</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	775	0	155	2,028	1,970
Benefits	343	15	81	881	780
<b>1430 SUB TOTAL</b>	<b>1,118</b>	<b>15</b>	<b>236</b>	<b>2,909</b>	<b>2,678</b>

<b>1441 ALTERNATIVE ED</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Other Service	149,753	135,909	87,605	139,940	141,750
<b>1441 SUB TOTAL</b>	<b>149,753</b>	<b>135,909</b>	<b>87,605</b>	<b>139,940</b>	<b>141,750</b>

## 1500: Non-Public School Programs

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

<b>1500 NONPUBLIC SCHOOL PROGRAMS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Professional Service	19,753	24,606	22,661	22,110	22,100
Supplies	0	0	0	0	0
<b>1500 SUB TOTAL</b>	<b>19,753</b>	<b>24,606</b>	<b>22,661</b>	<b>22,110</b>	<b>22,100</b>

## 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

<b>2120 GUIDANCE</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	337,533	345,998	347,879	368,142	382,284
Benefits	226,857	228,707	256,411	270,652	286,478
Professional Service	0	0	0	0	0
Other Service	120	189	0	2,830	3,330
Supplies	2,385	1,992	1,948	4,035	5,635
Property	0	0	0	0	0
Other Objects	258	429	369	570	570
<b>2120 SUB TOTAL</b>	<b>567,153</b>	<b>577,315</b>	<b>606,607</b>	<b>646,229</b>	<b>678,297</b>



## 2140: Psychological Services K-12

Psychological services for students in kindergarten through grade 12 make up the services provided by the 2140 account. The salary and benefits of the school psychologist is almost fully funded with federal IDEA funds. A part time contracted school psychologist from IU5 is 75% funded by with a PA School Safety and Security Grant.

### Psychological Services K-12 Budget

<b>2140 PSYCHOLOGY</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	68,393	73,726	78,542	78,156	82,704
Benefits	43,047	43,841	50,868	52,400	55,757
Professional Service	110,508	56,196	59,979	63,609	66,326
Other Service	0	149	831	800	1,150
Supplies	1,200	7,863	8,791	11,365	3,000
Property	0	0	0	0	0
Other Objects	0	305	331	430	200
<b>2140 SUB TOTAL</b>	<b>223,148</b>	<b>182,080</b>	<b>199,342</b>	<b>206,760</b>	<b>209,137</b>

## 2160: Social Work Services K-12

Social work services for students in kindergarten through grade 12 are provided by four (4) staff members and are coded to 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 fiscal year 2024-25, social work services have been primarily funded with local revenues.

### Social Work Services K-12 Budget

<b>2160 SOCIAL WORK</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	126,248	166,635	183,009	150,332	194,478
Benefits	81,492	109,281	122,797	111,450	134,212
Professional Service	0	250	450	0	0
Other Service	0	774	0	2,850	2,065
Supplies	1,007	1,529	1,264	1,595	1,620
Property	0	0	0	0	0
Other Objects	316	472	0	240	240
<b>2160 SUB TOTAL</b>	<b>209,063</b>	<b>278,941</b>	<b>307,520</b>	<b>266,467</b>	<b>332,615</b>

## 2240: Technology

Three (3) district technology staff, materials, supplies, and training are part of the 2240 account. Technology equipment is purchased from the capital projects fund.

### Technology Budget

<b>2240 COMPUTER INST</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	123,176	163,210	168,059	174,920	182,849
Benefits	93,266	108,927	125,123	131,296	139,675
Professional Service	1,200	0	0	0	0
Property Service	0	0	0	0	0
Other Service	2,308	1,248	2,046	2,500	3,000
Supplies	34,278	54,207	54,362	61,505	58,000
Property	0	0	0	0	0
Other Objects	114	114	114	120	120
<b>2240 SUB TOTAL</b>	<b>254,342</b>	<b>327,706</b>	<b>349,704</b>	<b>370,341</b>	<b>383,644</b>



## 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

<b>2250 LIBRARY SERVICE</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	214,902	225,682	226,591	220,215	252,255
Benefits	132,943	136,088	149,458	150,991	169,015
Professional Service	0	0	0	0	0
Property Service	0	0	0	0	0
Other Service	0	0	0	0	0
Supplies	29,938	40,947	33,627	39,415	34,365
Property	5,468	13,128	13,477	0	0
Other Objects	60	60	75	150	150
<b>2250 SUB TOTAL</b>	<b>383,311</b>	<b>415,905</b>	<b>423,228</b>	<b>410,771</b>	<b>455,785</b>



## 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

<b>2260 SPEC ED SUPER</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	130,470	134,633	134,242	134,000	141,524
Benefits	82,313	83,744	89,455	95,108	91,002
Professional Service	0	0	940	1,500	1,500
Property Service	0	0	0	0	0
Other Service	0	844	3,966	3,500	4,000
Supplies	488	393	266	1,210	1,000
Property	0	0	0	0	0
Other Objects	0	275	275	275	275
<b>2260 SUB TOTAL</b>	<b>213,271</b>	<b>219,889</b>	<b>229,144</b>	<b>235,593</b>	<b>239,301</b>

## 2271: Professional Development

Account 2271 represents tuition reimbursement, conferences and in-service training expenses for certified instructional staff.

### Professional Development Budget

<b>2271 INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	0	0	0	0	0
Benefits	49,218	74,373	69,972	60,000	60,000
Professional Service	0	0	0	0	32,355
Other Service	0	0	0	0	0
<b>2271 SUB TOTAL</b>	<b>49,218</b>	<b>74,373</b>	<b>69,972</b>	<b>60,000</b>	<b>92,355</b>



## 2310: Board Services

The Board Services 2310 account covers such costs as district legal liability insurance, strategic planning expenses, auditing services, actuarial services, building appraisal services and others. Tax assessment and collection expenses were in this account up to and including the 2024-25 fiscal year.

### Board Services Budget

2310 BOARD SERVICE	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Budget
Benefits	2,250	2,377	2,134	0	0
Professional Service	63,691	69,410	69,916	35,405	38,600
Other Service	46,421	46,415	42,344	56,750	50,510
Supplies	4,613	1,977	6,629	9,950	10,200
Other Objects	9,001	9,379	12,640	14,020	14,060
<b>2310 SUB TOTAL</b>	<b>125,976</b>	<b>129,558</b>	<b>133,663</b>	<b>116,125</b>	<b>113,370</b>

## 2330: Tax Assessment & Collection Services

The 2330 account includes tax collector compensation and other costs such as printing, presort services and postage for mailing homestead applications, interim and annual tax bills. These costs were previously included in 2310 Board Services prior to fiscal year 2025-26.

### Tax Assessment & Collection Budget

2330 TAX ASSESSMENT & COLLECTION	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Budget
Salaries	0	0	0	30,975	30,986
Benefits	0	0	0	2,300	2,494
Professional Service	0	0	0	6,695	7,450
<b>2330 SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,970</b>	<b>40,930</b>

## 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	22/23 Actual	23/24 Actual	24/25 Actual	25/26 Budget	26/27 Budget
Professional Service	101,675	113,984	82,567	90,000	75,000
<b>2350 SUB TOTAL</b>	<b>101,675</b>	<b>113,984</b>	<b>82,567</b>	<b>90,000</b>	<b>75,000</b>

## 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

<b>2360 SUPERINTENDENT'S OFFICE</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	259,319	377,076	396,558	412,669	425,108
Benefits	151,466	198,117	223,578	234,252	272,178
Professional Service	2,137	525	370	3,000	3,000
Property Service	5,172	6,046	6,811	5,000	6,000
Other Service	3,342	6,310	7,893	7,500	8,000
Supplies	6,199	8,175	7,332	6,750	7,500
Property	0	20,536	0	0	0
Other Objects	1,615	2,975	2,940	3,000	3,000
<b>2360 SUB TOTAL</b>	<b>429,250</b>	<b>619,760</b>	<b>645,760</b>	<b>672,171</b>	<b>724,786</b>



## 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

<b>2380 PRINCIPALS' OFFICE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	885,853	831,556	885,069	918,362	914,774
Benefits	562,304	512,453	616,824	634,161	667,604
Professional Service	0	0	0	0	0
Property Service	0	0	325	0	0
Other Service	1,055	4,491	15,646	12,000	15,000
Supplies	30,034	31,208	39,090	46,195	56,365
Property	0	3,714	10,390	0	0
Other Objects	4,285	4,414	4,073	4,210	4,220
<b>2380 SUB TOTAL</b>	<b>1,417,531</b>	<b>1,387,836</b>	<b>1,571,417</b>	<b>1,614,928</b>	<b>1,657,963</b>



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

<b>2440 HEALTH SERVICE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	143,748	159,298	158,117	159,957	186,526
Benefits	98,532	103,918	115,969	124,885	140,628
Professional Service	5,646	5,795	2,972	6,250	5,850
Property Service	0	0	0	0	0
Other Service	87	42	0	150	75
Supplies	4,752	8,067	12,245	9,350	11,080
Property	824	2,569	0	0	0
Other Objects	260	0	375	390	390
<b>2440 SUB TOTAL</b>	<b>253,849</b>	<b>279,689</b>	<b>289,678</b>	<b>300,982</b>	<b>344,549</b>

<b>2450 HEALTH NON-PUBLIC</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	6,000	6,000	6,000	6,000	6,000
Benefits	2,400	2,400	2,400	2,400	2,400
<b>2450 SUB TOTAL</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>	<b>8,400</b>





## 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

<b>2511 BUSINESS OFFICE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	248,961	255,958	272,571	283,147	280,621
Benefits	146,702	161,752	186,959	196,659	201,849
Professional Service	2,416	405	1,614	2,500	2,500
Property Service	4,015	4,588	4,359	3,515	4,400
Other Service	594	1,107	2,926	3,000	4,000
Supplies	40,420	39,824	38,026	53,595	51,230
Property	928	424	0	0	0
Other Objects	1,083	1,238	1,178	1,300	1,300
<b>2511 SUB TOTAL</b>	<b>445,119</b>	<b>465,296</b>	<b>507,633</b>	<b>543,716</b>	<b>545,900</b>

## 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. Services include contracted repairs, maintenance, inspections, waste removal and recycling and utilities.

### Operations and Maintenance Budget

<b>2620 MAINTENANCE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	886,693	912,049	943,674	999,211	1,032,291
Benefits	561,950	559,001	633,450	810,775	819,743
Professional Service	5,415	3,441	1,083	5,800	4,800
Property Service	207,311	292,025	327,499	175,000	185,000
Other Service	99,692	135,171	161,314	179,375	211,750
Utilities	474,781	398,240	418,149	428,680	442,700
Supplies	172,325	211,879	200,318	169,960	199,804
Property	116,439	200,228	72,607	2,400	2,400
Other Objects	310	169	134	300	200
<b>2620 SUB TOTAL</b>	<b>2,524,916</b>	<b>2,712,203</b>	<b>2,758,238</b>	<b>2,771,501</b>	<b>2,883,158</b>



## 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 funded 75% percent by the PA School Safety and Security Grant.

### Safety and Security Services Budget

<b>2660 SECURITY SVCS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	0	0	24,126	51,750	61,807
Benefits	0	0	16,109	40,944	46,419
Professional Service	66,201	75,744	34,359	105,484	102,663
Property Service	0	0	0	750	1,500
Other Service	0	0	1,186	750	1,500
Supplies	0	0	20,226	8,860	11,030
Property	0	0	6,321	0	0
<b>2660 SUB TOTAL</b>	<b>66,201</b>	<b>75,744</b>	<b>102,327</b>	<b>208,538</b>	<b>224,919</b>





## 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

<b>2720 TRANSPORTATION</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	487,768	504,459	497,931	693,611	643,644
Benefits	229,666	239,636	243,726	394,135	368,823
Professional Service	5,643	4,706	5,483	7,000	6,000
Property Service	6,348	3,918	3,087	4,500	4,675
Other Service	149,371	105,568	94,836	122,980	106,150
Supplies	180,441	166,380	149,988	185,285	177,350
Property	9,114	10,121	5,420	8,840	14,720
Other Objects	114	115	114	120	120
<b>2720 SUB TOTAL</b>	<b>1,068,435</b>	<b>1,034,903</b>	<b>1,000,585</b>	<b>1,416,471</b>	<b>1,321,482</b>

<b>2750 NON PUBLIC TRANS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	37,905	38,571	37,355	45,185	47,879
Benefits	16,333	16,124	15,679	19,585	20,191
Property Service	1,120	690	461	800	825
Other Service	3,408	4,402	4,487	4,475	5,425
Supplies	28,995	27,405	24,724	30,640	29,420
Property	0	0	0	0	0
<b>2750 SUB TOTAL</b>	<b>87,761</b>	<b>87,192</b>	<b>82,706</b>	<b>100,685</b>	<b>103,740</b>

## 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

<b>2910 I. U. PAYMENTS</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
OTHER SERVICE	32,088	32,166	32,506	32,506	32,446
<b>2910 SUB TOTAL</b>	<b>32,088</b>	<b>32,166</b>	<b>32,506</b>	<b>32,506</b>	<b>32,446</b>



## 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

<b>3200 STUDENT ACTIVITIES</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	73,942	79,460	86,287	91,204	94,990
Benefits	27,934	29,256	30,840	35,031	34,168
Professional Service	32,912	41,369	45,953	46,662	46,945
Other Service	0	0	0	0	0
Supplies	23,703	23,906	30,298	31,420	34,965
Property	0	0	0	0	0
Other Objects	385	385	385	385	385
<b>3200 SUB TOTAL</b>	<b>158,876</b>	<b>174,376</b>	<b>193,763</b>	<b>204,702</b>	<b>211,453</b>



## 3211: Marching Band

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

### Marching Band Budget

<b>3211 MARCHING BAND</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	25,676	27,156	28,351	29,501	30,993
Benefits	5,988	7,252	6,964	12,789	10,426
Professional Service	2,556	410	0	500	500
Other Service	0	0	0	3,850	5,500
Supplies	14,819	11,586	15,715	15,898	17,065
Property	1,004	0	0	0	0
Other Objects	0	0	0	0	0
<b>3211 SUB TOTAL</b>	<b>50,043</b>	<b>46,404</b>	<b>51,030</b>	<b>62,538</b>	<b>64,484</b>



## 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 2026-27 is contractual salary and benefit increases and uniform replacements.

### Student Athletics Budget

<b>3250 STUDENT ATHLETICS</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	277,066	289,387	304,803	328,427	337,410
Benefits	105,894	104,941	115,736	153,069	127,723
Professional Service	70,658	72,743	68,331	87,489	92,181
Travel	20,951	24,422	23,503	36,090	38,490
Supplies	28,633	42,617	43,592	47,305	49,620
Property	43,081	38,238	98,503	52,290	56,002
<b>3250 SUB TOTAL</b>	<b>546,283</b>	<b>572,348</b>	<b>654,468</b>	<b>704,670</b>	<b>701,426</b>



## 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 1440 Summer School expenditures and expenses for the intramural programs are included in student activities expenditures.

### Community Services Budget

<b>3300 COMMUNITY SERVICE</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
Salaries	0	0	0	1,014	985
Benefits	3	4	5	439	354
Professional Service	32,241	39,827	33,495	39,205	36,400
Supplies	0	0	0	0	0
<b>3300 SUB TOTAL</b>	<b>32,244</b>	<b>39,831</b>	<b>33,495</b>	<b>40,658</b>	<b>37,739</b>



## 5110: Debt Service

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.

### Debt Service Budget

<b>5110 DEBT SERVICE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Other Objects	346,150	307,300	260,000	221,650	186,400
Other Uses Of Funds	1,265,000	1,310,000	1,355,000	1,395,000	1,425,000
<b>5110 DEBT SERVICE</b>	<b>1,611,150</b>	<b>1,617,300</b>	<b>1,615,000</b>	<b>1,616,650</b>	<b>1,611,400</b>

## 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

<b>5900 BUDGETARY RESERVE</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
General Budget Reserve	0	0	0	0	0
<b>5900 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





## 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 2026-27 is an increase of \$37,515 over the prior year.

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. The North East High School GESA Project (Phase III) started in 2024-25 and was completed during fiscal year 2025-26. 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 district may proceed in 2026-27 with a Phase IV GESA Project at the North East High School for emergency power system, kitchen HVAC and ventilation upgrades, pending an award of a Public School Facility Improvement Grant application that was submitted in March 2026. Planning is also underway for interior renovations, parking lot and loading/unloading zone improvements at the North East Elementary School and improvements to the stadium fieldhouse.

## Capital Projects Fund Transfers

<b>5230 CAPITAL RESERVE</b>	<b>22/23 Actual</b>	<b>23/24 Actual</b>	<b>24/25 Actual</b>	<b>25/26 Budget</b>	<b>26/27 Budget</b>
TRANSFERS	3,333,700	1,867,100	2,901,785	937,855	975,370
<b>5230 SUBTOTAL</b>	<b>3,333,700</b>	<b>1,867,100</b>	<b>2,901,785</b>	<b>937,855</b>	<b>975,370</b>



**NORTH EAST SCHOOL DISTRICT  
HOMESTEAD/FARMSTEAD CALCULATION  
2026-27**

PROPERTY TAX REDUCTION ALLOCATION	972,591.97
MILLAGE RATE (2.96%)	0.01706
PARCEL COUNT	2,907
AVERAGE PROPERTY TAX REDUCTION	334.57
AVERAGE HOMESTEAD EXEMPTION	19,611.37
ACTUAL PROPERTY TAX REDUCTION	351.33
ACTUAL HOMESTEAD EXEMPTION	20,594.00
CALCULATED PROPERTY TAX REDUCTION	972,576.67
	15.30

2025-26 Allocation	973,616.04
Homestead Exemption paid by NESD	347.90
Actual Tax Reduction per Duplicate	973,601.02
	(332.88)
2026-27 PDE Allocation	972,924.85
P/Y Adjustments	(332.88)
Adjusted 2026-27 Allocation	972,591.97
	0.01

PARID	OWNER	PROPERTY TYPE	ASSESSED VALUE	HOMESTEAD VALUE	HOMESTEAD TAX	HOMESTEAD EXEMPTION
37019071000969		HOMESTEAD	2,800	2,800	47.77	47.77
37019071000991		HOMESTEAD	3,100	3,100	52.89	52.89
37019071100952		HOMESTEAD	3,100	3,100	52.89	52.89
37019071100971		HOMESTEAD	3,200	3,200	54.59	54.59
37019071100976		HOMESTEAD	3,200	3,200	54.59	54.59
37019071100967		HOMESTEAD	3,200	3,200	54.59	54.59
37019058005655		HOMESTEAD	3,300	3,300	56.30	56.30
37019071000952		HOMESTEAD	3,500	3,500	59.71	59.71
37025088201593		HOMESTEAD	3,500	3,500	59.71	59.71
37025088101559		HOMESTEAD	3,500	3,500	59.71	59.71
37019058005636		HOMESTEAD	3,500	3,500	59.71	59.71
37019071100981		HOMESTEAD	3,600	3,600	61.42	61.42
37019058005654		HOMESTEAD	3,800	3,800	64.83	64.83
37019058005643		HOMESTEAD	3,800	3,800	64.83	64.83
37019058005675		HOMESTEAD	3,800	3,800	64.83	64.83
37019058005646		HOMESTEAD	3,800	3,800	64.83	64.83
37019058005666		HOMESTEAD	3,900	3,900	66.53	66.53
37019071100970		HOMESTEAD	3,900	3,900	66.53	66.53
37019071100941		HOMESTEAD	3,900	3,900	66.53	66.53
37019058005614		HOMESTEAD	3,900	3,900	66.53	66.53
37019058005640		HOMESTEAD	4,000	4,000	68.24	68.24
37019071100975		HOMESTEAD	4,000	4,000	68.24	68.24
37019058005689		HOMESTEAD	4,000	4,000	68.24	68.24
37019071000949		HOMESTEAD	4,100	4,100	69.95	69.95
37019058005615		HOMESTEAD	4,100	4,100	69.95	69.95
37019058005630		HOMESTEAD	4,400	4,400	75.06	75.06
37019058005686		HOMESTEAD	4,400	4,400	75.06	75.06
37025088301576		HOMESTEAD	4,400	4,400	75.06	75.06
37019058005693		HOMESTEAD	4,400	4,400	75.06	75.06
37019058105686		HOMESTEAD	4,400	4,400	75.06	75.06
37019058005649		HOMESTEAD	4,400	4,400	75.06	75.06
37019058005652		HOMESTEAD	4,400	4,400	75.06	75.06
37019071100965		HOMESTEAD	4,500	4,500	76.77	76.77
37019058005699		HOMESTEAD	4,500	4,500	76.77	76.77
37025088201537		HOMESTEAD	4,500	4,500	76.77	76.77
37019058005680		HOMESTEAD	4,500	4,500	76.77	76.77
37019071100963		HOMESTEAD	4,500	4,500	76.77	76.77
37019058005677		HOMESTEAD	4,600	4,600	78.48	78.48
37019058005638		HOMESTEAD	4,600	4,600	78.48	78.48
37019058105683		HOMESTEAD	4,600	4,600	78.48	78.48
37019058105671		HOMESTEAD	4,700	4,700	80.18	80.18
37019058005663		HOMESTEAD	4,700	4,700	80.18	80.18
37019058005683		HOMESTEAD	4,700	4,700	80.18	80.18
37019058005659		HOMESTEAD	4,700	4,700	80.18	80.18
37025088201517		HOMESTEAD	4,700	4,700	80.18	80.18
37025088201552		HOMESTEAD	4,800	4,800	81.89	81.89
37025088201526		HOMESTEAD	4,800	4,800	81.89	81.89
37019058005628		HOMESTEAD	4,800	4,800	81.89	81.89
37019058005623		HOMESTEAD	4,900	4,900	83.59	83.59
37019058005648		HOMESTEAD	5,000	5,000	85.30	85.30
37019058105673		HOMESTEAD	5,000	5,000	85.30	85.30
37019058005694		HOMESTEAD	5,000	5,000	85.30	85.30
37019058005665		HOMESTEAD	5,000	5,000	85.30	85.30
37019058005641		HOMESTEAD	5,000	5,000	85.30	85.30
37019058005632		HOMESTEAD	5,000	5,000	85.30	85.30

## NORTH EAST SCHOOL DISTRICT

### **2026 Homestead and Farmstead Exclusion Resolution**

**RESOLVED**, by the Board of School Directors of North East School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2026, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. Section 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$972,924.85.
2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. Section 8584(i), and Act 1, 53 P.S. Section 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads of 2,831 and approved farmsteads of 76. The aggregate number of approved homesteads and farmsteads is 2,907.
3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the amount available of \$972,591.97 by the number of approved homesteads and farmsteads of 2,907 (before considering the assessed value of approved homesteads and approved homesteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$334.57.

Based on the calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$42,290.82 will be available during the school year for real estate tax reduction applicable to approximately 2,907 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$16.76. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$334.57, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$351.33.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$351.33 by the School District real estate tax rate of 17.06 mils (.01713), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$20,594.00, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$20,594.00.
  
5. **Homestead/farmstead exclusion authorization - July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$20,594.00. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$20,594.00. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, P.S. Section 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

**NORTH EAST SCHOOL DISTRICT  
PROPOSED 2026-27 ACT 93 SALARIES**

	2026-2027 Salary
Dara Allen	93,180.00
Katelynn Bailey	90,161.00
Makenzie Courtney	80,953.00
Brian Emick	132,180.00
Jeffrey Fox	140,930.00
Corey Garland	106,057.00
Michele Hartzell	163,087.00
Dina Hathaway	108,957.00
Brianne Hodges	104,931.00
Asa McCullum	96,390.00
Bill Renne	119,792.00

**BOARD PROPOSED JUNE 3, 2026**

NEEA = 3.5%  
 NEESP = 5.39%  
 IUOE = 3.5%  
 CPI-U (Feb 2026) = 2.4%  
 PA SAWW (2026) = 3.5%  
 SS COLA (2026) = 2.8%

**NORTH EAST SCHOOL DISTRICT  
PROPOSED 2026-2027 NON-UNION SALARIES**

	SALARY/ HOURLY 2026-2027
<b><u>NON-UNION SALARIED (SUPERVISORS)</u></b>	
Brian Dewey	75,470.00
Randy Fedei	77,322.00
Denise Pyle	66,202.00
Tyler Wilson	78,977.00
Bill Wingerter	89,103.00
<b><u>NON-UNION SALARIED</u></b>	
Kaitlyn Adams	55,168.00
Douglas Bailey	46,906.00
Jeremy Markham	53,303.00
Peter Zielinski	54,981.00
<b><u>NON-UNION HOURLY</u></b>	
John Abel	30.92
Shelley Allen	37.02
Mike Austin	25.62
Luann Boltz	32.09
Chantelle Castorena	36.00
Tina Gruber	26.19
Christina Luke	27.82
Heidi Martin	32.22
Cheryl Orton	25.46
Haley Redrup	24.50
Chelsey Ricketts	28.94
Taylor Teel	24.73

**BOARD PROPOSED JUNE 3, 2026**

NEEA = 3.5%  
 NEESP = 6.7%  
 IUOE = 5.0%  
 CPI-U (Feb 2025) = 2.8%  
 PA SAWW (2025) = 1.7%  
 SS COLA (2025) = 2.5%

## CLASS OF 2026

* Tilden Hall Abercrombie	Rachel Rose Drake	Maddox Jason Larson
**^ Hannah Elizabeth Anderson	**^ Sienna Rachelle Ellsworth	* Morgan Alexis Larson
* Gracie Mae Austin	Sofie Elaine Farnham	* Morgan Fey Lash
Kaemon Malachi Babo	* Brayden Joseph Fedak	*^ Logan James Latimore
**^ Ava Christine Bailey	* Emma Lettie Ferruggia	* Luca Gianni Licata
Ayden Michael Barrett	*^ Alexa Sydney Forsythe	Kole Richard Loomis
* Payton Robert Beardsley	Carlos Santez Gamble III	* Jacob Alexander Lucas
Blake William Bengar	*^ Aalysha Lynn George	**^ † Alexa Mae Lutz
Haily Ann Bills	* Isabella Rose Giuliano	Saejon Ahmad Jameere Lyons
Matthew Owen Bilski	* Hunter Lee Gorton-Thompson	**^◆ Aliya Ana-Jo Martin
Adalynn Jean Blackmer	Jayden Rain Greishaw	**^ John James McClure
* Kayla Star Blackmore	* Malaysia Jade Gribble	** Joel Thomas McGonagle
**^ Emily Faye Boboshko	* Tenley Eavan Hall	Michael Alexander McGrath
**^ Kaylee Christine Boyd	**^ Leyton Carl Hassenplug	* Isaac James McGuigan
Elena Emina Brkic	** Chloe Quinn Hetrick	* Elliotte Annette Miller
**^ Gaige Alan Brockway	* Magdalen Elizabeth Hinkler	* Cameron Gene Newman
* Matthew James Lee Burnham	Sophia Christine Hurst	** Matthew Stephen Nishnick
Logan Anthony Cameron	* Mason Michael Karash	*^ Brooke Lilee Ann Nollinger
* Rachel Christine Campbell	* Bailee Renee' Keys	* Keagan Samuel Parmarter
John Joseph Canella	Brooklynn Bonnae Kimmy	Daniel Howard Pearson
Braydon Anlon Carr	Janelle Ashley King	Damien Jacob Phelps
** Ahreyana Lynn Carroll	Adeline Amelia Kitchen	* Lucas James Phelps
* Flynn Matthew Carver	* Rocky William Kowle	**^ Mason Curtis Probst
Caleb James Carrie	* Lexis Rose Lack	* Aiden Thomas Radicella
** Braydon Robert Cornman	** Molly Marie Lackovic	Maddux Martin Ramirez
** Drew Carter Crozier	** Althea Rose Lander	** Hannah Marie Reed
**^ Colin Guy Cunningham	** Keagan Rebecca Lander	**◆ Olivia Grace Rizzo
Owen Paul Desin	** Chase Michael Lane	**^ † Mariah Noelle Rodemoyer
**^ Haven Lahnae Dobson	**^ Pascal Benjamin Laporte	Victoria May Rossman

## CLASS OF 2026

**◆ Conner Joseph Rowicki	**^ Alexander Michael Wilkinson
** Abigail May Russell	**^ Allison Marie Wilkinson
** Matison Lanae Russo	**^ Sydney Leigh Wittman
Rhyan Lynn Rutkowski	* Angelina Kaye Yukon
**^ † Emma Marie Scully	Brianna Marie Zurick
* Kyler Russel See	
**^ Fredrick William Shunk	
**^ Miah Kay Skelly	
**^ Ruby May Skrekla	
Morgan Rose Smiley	
Ian Nathaniel Spellman	
* Annina Rose Sturgeon	
Parker Anthony Lee Sweet	
Nolan Levi Taylor	
Bella Renee' Thomas	
* Jayden Earl Thomas	
* Madison Lee Thomson	
* Kendall Isabella Thornton	
* Marissa Jane Town	
** † Ava Josephine Tupper	
**^ Jerek Paul Turlij	
**^ Paige Elizabeth VanTassell	
Grant William Victory	* 3.0 - 3.79
** Daniel Ciminnisi Walk	** 3.8 and above
**^ Sawyer Jameson Wargo	^ National Honor Society
*^ Jalyssa Renee' Wicker	◆ Erie Co. Technical School Honor Society
	† Class Officer

## INDEPENDENT CONTRACTOR - CONSULTANT AGREEMENT

THIS Independent Contractor Agreement (the "Agreement") is made this \_\_\_ day of \_\_\_,  
by and between:

NORTH EAST SCHOOL DISTRICT, a school district organized and existing under the laws of the Commonwealth of Pennsylvania with a principal place of business at 50 East Division Street, North East, Pennsylvania 16428, hereinafter referred to as the "School District"

AND

TEACHER'S PET THERAPY DOGS, LLC, hereinafter referred to as the "Consultant."

WHEREAS, Consultant has the professional experience and knowledge to provide therapy dog services to the School District; and

WHEREAS, the School District is in need of an individual who is able to provide such therapy dog services; and

WHEREAS, the School District and the Consultant wish to enter into this Independent Contractor-Consultant Agreement (the "Agreement") in order to retain the professional services of Consultant pursuant to the terms contained herein.

NOW, THEREFORE, in consideration of the fees to be paid by School District to the Consultant and the performance by both parties hereto of all the duties and obligations set forth herein, and intending to be legally bound hereby, the parties agree as follows:

1. Recitals. The recitals set forth above are incorporated herein as if more fully set forth.
2. Term. The term of this Agreement shall commence June 1, 2026 and continue on a day-to-day basis unless terminated by either party pursuant to written notice as provided in the Agreement, but shall terminate automatically on June 1, 2028.
3. Consultant Services. Consultant will provide professional therapy dog services (the "Services").
4. Fee. For the provision of the Services, the School District agrees to pay the Consultant a fee of forty-five dollars (\$45.00) per hour, to be invoiced on a monthly basis by the Consultant. The invoice shall detail the total hours and days on which the Services were provided and the fee charged for the Services each day. All invoices are due on receipt.
5. Means and Methods. Consultant will provide the therapy dog services (up to two dogs and consultants) for approximately six (6) hours per day during the school year on a schedule mutually agreed upon between the Consultant and the School District.

6. Taxes and Other Deductions. Consultant will be responsible for the payment of all federal, state, and local taxes and other deductions from the Consultant's fee for the Services provided to the School District by the Consultant.

7. General Liability Insurance. Consultant will provide its own general liability insurance for the Services provided to the School District in such amounts deemed appropriate by Consultant.

8. Indemnification: Consultant will indemnify and hold harmless the School District from any and all claims, expenses and liabilities arising out of the performance of the Services as set forth in this Agreement.

9. Expenses. Consultant will be responsible for its own transportation, supplies and other necessary expenses in regard to the Services provided to the School District under this Agreement.

10. Assignment. Neither the Consultant nor the School District shall have the privilege of assigning this Agreement to any other entity without the prior written consent of the other party.

11. Workers' Compensation. Consultant will be responsible for its own workers' compensation insurance, if necessary, during the term of this Agreement.

12. Independent Contractor. Consultant shall not be considered an employee of the School District. Consultant shall be considered an independent contractor who is providing the Services in regard to this Agreement with the School District.

13. Entire Agreement. This Agreement supersedes any and all other agreements, either oral or written, between the parties hereto with respect to this subject and no other agreement, statement, or promise relating to the subject matter of this Agreement that is not contained in this Agreement shall be valid or binding.

14. Notices. Any notice from one party to another shall be made in writing and shall be deemed to be fully given if personally delivered or mailed to the respective address stated below.

15. Governing Law and Venue. This Agreement shall be interpreted and governed by the laws of the Commonwealth of Pennsylvania. In the event that any disputes arise regarding the Services and/or this Agreement, all disputes shall be resolved before the Court of Common Pleas of Erie County or the United States District Court for the Western District of Pennsylvania.

16. Termination. This Agreement may be terminated by either party through the provision of a ten (10) day written notice of termination of this Agreement in accordance with the notice provision set forth in Paragraph 14,

17. Force Majeure. Notwithstanding anything to the contrary contained herein, neither party shall be liable to the other for any delays or failure in performance of obligations hereunder resulting from acts beyond its reasonable control, including, but not limited to, acts of God, acts of war, civil unrest or terrorism, shortage of supply, breakdowns or malfunctions, interruptions or malfunction of computer facilities, loss of data due to power failures or mechanical difficulties, labor difficulties, pandemic or the effects of a national, state, or local emergency as declared by the appropriate elected official(s) of the jurisdiction (each, a "Force Majeure"). Notwithstanding the foregoing, in the event of a Force Majeure, and to the extent permitted, practicable, or possible, each party agrees to make a good faith effort to perform its obligations hereunder and/or to negotiate an addendum to this Agreement to reflect an

amended Scope of Work and compensation therefore. If either party is unable to perform due to a Force Majeure, neither party is obligated to perform during the period affected by the Force Majeure.

18. Attorneys' Fees. Consultant and the School District agree that in any dispute resolution proceedings arising out of this Agreement, the prevailing party shall be entitled to its reasonable attorneys' fees and costs incurred by it or him in connection with the resolution of the dispute in addition to any other relief granted.

IN WITNESS WHEREOF, the parties hereto have set their hands and seals on the day and year first written above.

NORTH EAST SCHOOL DISTRICT

---

Mr. James Wargo, Board President

TEACHER'S PET THERAPY DOGS, LLC



---

Susan Herman, Owner

North East School District  
50 East Division Street  
North East, PA 16428  
814-725-8671

Teacher's Pet Therapy Dogs, LLC  
5519 Grubb Road  
Erie, PA 16506  
Sucherman14@yahoo.com  
814-602-3306



**CONTRACT WITH NORTH EAST SCHOOL DISTRICT  
OUTPATIENT MENTAL HEALTH SERVICES  
July 1<sup>st</sup> 2026 through June 30<sup>th</sup> 2027**

This Agreement is made this 3<sup>rd</sup> day, June 2026, between Achievement Center, Inc. d/b/a Achievement Center of LECOM Health (hereinafter referred to as “ACLH”) and North East School District (hereinafter referred to as “District”) for the provision of psychiatric and therapy services to North East School District students who will be / are enrolled in ACLH Outpatient Psychiatric Services.

In consideration of the mutual covenants and conditions contained in this Agreement, and intending to be legally bound, the parties agree as follows:

1. **Term of Agreement:** The initial term of this Agreement will commence on July 1, 2026 and will terminate on June 30, 2027, unless otherwise terminated as provided in this Agreement.
  
2. **ACLH Scope of Work - School-based Outpatient Clinic Services:** Outpatient therapy and Psychiatric services shall be provided in a school-based satellite ACLH Outpatient Psychiatric Clinic offices co-located within North East School District. Psychiatric clinic spaces will be provided by the district in confidential offices, conference rooms, or other designated spaces which meet the requirements of OMHSAS licensing regulations; any space designated must be approved by OMHSAS prior to use. Outpatient services are anticipated to be delivered year-round throughout the term of this agreement, with the understanding that the building will not be accessible for in-person service delivery during school cancellations and closures during the academic term. All employees of the Achievement Center of LECOM Health working within the North East School District have their clearances since beginning employment with the Center, including Act 33 and 34 Clearances, FBI Criminal Background and TB testing as well as biennial Mandated Reporter Training. This is an agency standard that all employees must meet within 30 days of beginning employment at the center. Copies will be provided to the district. ACLH shall maintain professional liability insurance and provide evidence of coverage to the District upon request and will be acceptable to the District. The Outpatient Program will be authorized by the Pennsylvania Department of Public Welfare under the ACLH Outpatient Clinic license. Hours are to be determined by identified need and staffing availability. Responsibilities will include the following:
  - A. Provision of staff for all Outpatient Psychiatric Clinic roles, including the clinical and administrative oversight required by OMHSAS regulations. Staffing for therapy services will include master’s prepared therapeutic personnel, including

Mental Health Professionals, and when available, master's level interns under the supervision of a licensed therapist. Staffing for Psychiatric services shall include a PA licensed provider (psychiatrist or CRNP designated as an Advanced Practice Professional), nursing, Medical Director and Director of Mental Health Services.

- B. Provision of individual, family and/or group therapy as clinically indicated to identified students (with parent/guardian consent if the student is under the age of 14; and parent/guardian or student consent if the student is 14+ years old) following initial intake assessment and determination that Outpatient Services are the most appropriate level of care. Sessions are typically 45-minutes in duration but will take into account developmental level and clinical needs that could result in sessions ranging from 30-60 minutes as clinically appropriate. Sessions will occur face-to-face or via telehealth based on factors related to students' location of learning and under certain circumstances when permitted by regulatory bodies and payors, and if clinically appropriate.
  - 1. Scheduling considerations -- the Therapist coordinates the schedule so as to avoid consistently pulling the child from the same class but rather uses a rotation in times scheduled across the school day.
- C. Provision of Psychiatric services including intake assessments, initial or ongoing Psychiatric Evaluations, and ongoing follow-up appointments for students receiving Psychiatric care with parent/guardian consent. Initial Assessments and Psychiatric Evaluations are each typically 90 minutes in duration, and follow-up appointments typically range from 20-30 minutes based upon clinical needs. Appointments will occur via telehealth, but there is the option for in-person appointments at the ACLH main office (located at 4950 W. 23<sup>rd</sup> St.) based upon parent preference and any clinical factors that may dictate need for an in-person appointment. Telehealth service delivery will comply with ACLH policy, OMHSAS regulations, and payer-specific rules.
  - 1. ACLH will provide the following resources for Psychiatric services including:
    - a) HIPAA-compliant telehealth platform, Doxy.me.
    - b) ACLH laptop to support documentation processes and ability to permit provider telehealth participation in sessions as needed when at North East School District.
    - c) Supplemental equipment and forms, including but not limited to an automatic blood pressure monitor with 3 cuffs and a HIPAA-compliant document bag for storage and transportation of confidential paper documentation.
    - d) Marketing supports to educate parents/guardians and promote the launch of Psychiatric services.
- D. Third-party billing for eligible therapy and psychiatric services. These services are not the financial responsibility of North East School District and ACLH will bill appropriate third-party funding sources for direct services when eligible. In the event that third-party funding cannot be obtained, however, North East School

District has allotted funds not to exceed \$2,500 for the term of this contract.

- E. Therapist participation in monthly Case Coordination meetings with designated Building Representatives and/or Achievement Center of LECOM Health's Director of Mental Health Services if requested. Consultation services, like other non-direct services and reimbursable costs, will be billed to North East School District at a rate not to exceed \$1,000 for the term of this contract.
- F. Communication with designated District and/or Building Representatives:
  - 1. Achievement Center of LECOM Health Leadership and District Representatives will work to identify the maximum number of students to be served at a given time pending staffing ratios and available dedicated therapy space prior to each school year and/or in the event of changes in staffing complement.
  - 2. Achievement Center of LECOM Health Leadership will notify District Representatives of any changes in staffing availability and client capacity.
  - 3. Achievement Center of LECOM Health Leadership will notify Building Representatives of quarterly case load reports.
  - 4. Achievement Center of LECOM Health Administration or clinical staff will notify Building Representatives of any therapist or Psychiatric Provider planned absences that will impact service delivery (i.e., vacations, holidays, or other breaks).
  - 5. Given the importance of training in therapeutic skill acquisition and maintenance, ACLH prioritizes staff participation in learning opportunities and will communicate planned absences in advance in order to partner with the District to ensure the appointment schedules built by the District or ACLH are in alignment with this priority.
  - 6. Achievement Center of LECOM Health Administration and/or clinical staff will notify parents (of children under the age of 14) when services are initiated, as well as of any anticipated prolonged lapses in treatment.
- G. Ensure that all actions performed under this Agreement comply with all applicable U.S. state and federal laws and regulations, the reimbursement policies of all third-party payers, and ACLH's administrative and clinical policies.
- H. ACLH and its' clinical providers will abide by the Agency's policies and protocols, including those related to patient care, utilization review, quality assurance, compliance, and the privacy, confidentiality, and security of patient information.

### **3. Provision of Supports by North East School District for School Based Outpatient Clinic Services:**

- A. North East School District agrees to provide the Achievement Center of LECOM Health with consistently designated safe and confidential spaces for all appointments, with access to a phone and a computer network/internet access in order to provide School Based Outpatient Clinic services at each of the co-located

NESD Satellite locations. The spaces must be approved by the Department of Human Services in accordance with regulatory expectations for satellite offices.

- B. The School District agrees to permit identified students enrolled in School Based Outpatient therapy and/or medication management services to participate in sessions. The District agrees to provide no less than 14 days advanced notice to the ACLH Director of Mental Health Services regarding therapy and psychiatric appointments that will need to be cancelled due to school trips, standardized testing, or other school-related events in order to permit time to maximize scheduling and rescheduling opportunities.
- C. The School District agrees to utilize natural supports available (i.e, SAP counselors, Guidance Counselors, or other personnel) to provide interim check-ins with the students between Psychiatric appointments should the need arise.
- D. Consistent building access throughout the year including summers apart from occasional District-wide building closures related to major holidays – the exact dates shall be communicated to facilitate mutual discussion and planning to avoid access barriers.
  - 1. The District recognizes that as an OMHSAS-regulated service, ACLH is required to ensure consistent access to care is available to those who are receiving Outpatient services, and as such, Therapist and Med Provider clinic access in the school building shall be maintained year-round including but not limited to during scheduled state testing days with the caveat that ACLH will schedule the service to occur during an alternate period of the school day when the child is not designated to participate in mandatory state testing.
  - 2. Any potential scheduling conflicts in the school calendar would need to be communicated to the ACLH Director of Mental Health Services at least 30 days prior to ensure consistent delivery of care can take place. For the current contract term, it is acknowledged that building access will not be available:
    - a) July 3, 2026
    - b) August 18-20, 2026
    - c) September 7, 2025
    - d) October 12 & 13, 2026
    - e) November 25-30, 2026
    - f) December 24-31, 2026
    - g) January 1 & 18, 2027
    - h) February 12 and 15, 2027
    - i) March 26-31, 2027
    - j) April 1-2, 2027
    - k) May 31, 2027
- E. The School District agrees to provide access to an internet connection and computer equipment to support in-person and telehealth service delivery, as necessary.

1. The District shall provide internet access to support in-person service delivery processes and documentation by the ACLH Provider using an ACLH laptop when on-site.
  2. The District shall provide a computer device with speakers, camera, and a screen of preferably 32-inches, is available for students to participate in telehealth sessions in the event that the ACLH Provider supports student access to care through telehealth service delivery.
- F. Additionally, the District shall provide the following specific to Psychiatric Services:
1. For any telehealth Psychiatric appointments, a representative of the District will accompany the youth / family to the OMHSAS-approved space and provide support to the youth / family signing into the telehealth platform using the district's computer equipment for the telehealth portion of an appointment.
  2. Nursing support to take vitals – height, weight, blood pressure and pulse—for each student in the event of a telehealth appointment at the school.
  3. A designated mental health representative to act as a liaison/coordinator for tasks including, but not limited to, participation in Psychiatric appointments with client (age 14+) and/or family consent, gathering District staff updates, facilitation of family engagement, support of the immediate needs of the student / family in trouble-shooting any technology issues that may arise, capturing required signatures in the event of technology failures, and carrying out follow-up case management supports and linkages.

4. **Unit Funded Services Description:** Achievement Center of LECOM Health will bill third party funding sources (insurance, Medical Assistance) to the extent that each student is eligible for coverage for the services provided. Achievement Center of LECOM Health personnel will work with families to enroll them with third party funding sources, if they are eligible.

The student's responsible party will be billed for services provided if the student does not have third party funding eligibility. Families will be invited to provide financial information to the ACLH in order to determine if they qualify for our sliding fee scale.

In the event that students do not have third party funding eligibility or have another insurance barrier, the service will be billed to the School District based on the service provided and provider type at the following rates:

Intake Appointments / Evaluations:

- Therapist – \$106
- Psychiatrist – \$361

- CRNP – \$318

Ongoing Therapy / Medication Management Appointments:

- Therapist – \$75
- Psychiatrist – \$144
- CRNP – \$133

Billing for direct services to the School District shall not exceed \$2500 for the term of this agreement. North East School District can choose to financially assist families with therapy or psychiatric appointment fees, co-pays and deductibles if the District deems it appropriate.

Achievement Center of LECOM Health will bill North East School District for non-direct services and reimbursable costs, including but not limited to, case consultation with school faculty and staff, client intake processes, charting & documentation, and telephone calls to parents, at the following rates per the better half of a 15-minute unit (i.e., greater than 7 minutes):

- Therapist \$15.00
- CRNP \$43.00
- Psychiatrist \$59.00

Reimbursable costs, including materials preparation and staff travel, will be billed at actual amounts incurred by ACLH. Billings for non-direct services and reimbursable costs will not exceed \$1000 for the term of this agreement.

An invoice for services will be sent every month (approximately the 15<sup>th</sup> of every month) and the School District shall compensate the Achievement Center of LECOM Health within 30 days of the invoice.

5. **Force Majeure:** Notwithstanding anything to the contrary contained herein, neither party shall be liable to the other for any unavoidable delays or failure in performance of obligations hereunder caused by acts beyond its reasonable control, including, but not limited to, acts of God, acts of war, civil unrest or terrorism, shortage of supply, breakdowns or malfunctions, interruptions or malfunction of computer facilities, loss of data due to power failures or mechanical difficulties, labor difficulties, pandemic or the effects of a national, state or local emergency as declared by the appropriate elected official(s) of the jurisdiction (each, a “Force Majeure”). Notwithstanding the foregoing, in the event of a Force Majeure, each party agrees to perform its obligations hereunder to the maximum extent legally permitted and reasonably possible, and to accept such performance from the other party. For instance, if performance can reasonably continue through remote or telehealth services, such performance shall continue, and shall be

accepted, notwithstanding the Force Majeure event. If either party is unable to perform in accordance with the Agreement due to a Force Majeure event, it must promptly provide written notice to the other party of such Force Majeure event describing the extent to which the party cannot perform. The parties shall thereafter negotiate in good faith an addendum to this Agreement to reflect an amended Scope of Work and the compensation to be paid therefore. A Force Majeure event in no circumstance forgives the performance of any payment obligations for services performed under this Agreement.

6. **Indemnification and Insurance.** Each party shall indemnify, defend and hold harmless the other, its respective Trustees, Directors, Officers, employees, and other representatives from and against expenses or liability paid or incurred in connection with any actual or threatened third-party claim, action, suit or other proceeding related to the performance of this Agreement; provided, however, that there shall be no obligation to indemnify, defend, save and hold harmless where any liability may result from gross negligence or willful misconduct of the other party. Expenses shall include fees and expenses of counsel and other consultants, and liability shall include amounts of judgments, fines, penalties and amounts paid in settlement thereof. Notwithstanding the above, the parties agree to cooperate with each other in good faith in the assessment, defense and resolution of any such claim, action, suit or proceeding. Moreover, each party shall maintain Professional Liability and General Liability Insurance with limits of not less than \$1M per occurrence- \$3M aggregate and \$1M per occurrence-\$2M aggregate, respectively, throughout the term of this Agreement. Evidence of Workers' Compensation coverage with statutory limits as dictated by the State wherein their place of business. Certificates of Insurance evidencing the above commitments shall be exchanged by the parties as requested.

These provisions are not intended to waive any immunity or defenses that are available pursuant to applicable law or regulations.

7. **Grounds for Termination.** This Agreement will be terminated upon the occurrence of one of the following:
  - A. **Without Cause Termination.** Either party may terminate this Agreement for any reason and at any time by providing sixty (60) days prior written notice to the other party.
  - B. **Material Breach.** Upon the other party's material breach of this Agreement if such breach remains uncorrected more than 30 days after the non-breaching party notifies the breaching party of the material breach.
  - C. **Program Exclusion.** Immediately upon notice that ACLH or its provider's participation in federal or state healthcare programs, including Medicare and Medical Assistance, has been restricted, suspended, or revoked.
  - D. **Licensure.** Immediately, upon notice that ACLH or its psychiatric provider's license to provide behavioral health services in the Commonwealth of Pennsylvania

is suspended or revoked.

E. **Mutual Consent.** At any time, upon mutual written consent of both parties.

8. **Modification.** Any modification of this Agreement will be effective only if it is in writing and signed by both parties.
9. **Non-solicitation of Employees.** It is hereby agreed between the parties that its agents shall not directly or indirectly hire, or attempt to hire, or use any employees or former employees of the Achievement Center of LECOM Health during the term of this Agreement and for a period of twelve (12) months after the expiration or termination of this Agreement. Should this Section be breached, North East School District agrees to pay the Achievement Center of LECOM Health an amount equal to \$10,000.00 per employee so coerced, encouraged, or utilized, as liquidated damages.
10. **Business Associate Agreement.** Achievement Center of LECOM Health and North East School District shall enter into a Business Associate Agreement to ensure compliance with HIPAA, while at the same time maximizing the exchange of information so as to enable both parties to provide the highest quality of educational and professional services to the students receiving the services contemplated by this agreement. The parties also agree to comply with the requirements of FERPA in the implementation of this contract and the Business Associate Agreement.

---

Cassie Dundon, LPC  
Executive Director  
Achievement Center of LECOM Health

---

Dr. Michele Hartzell  
Superintendent  
North East School District

---

Janet Wittmann  
Chief Financial Officer  
Achievement Center of LECOM Health

---

Jeff Fox  
Business Administrator  
North East School District

**ERIE COUNTY SPECIAL EDUCATION TRANSITION PROGRAM  
OPERATING AGREEMENT**

WHEREAS, the Erie County Technical School has been created and operated by the Erie County School Districts including: Fairview School District, Fort LeBoeuf School District General McLane School District, Girard School District, Harbor Creek School District, Iroquois School District, Millcreek Township School District, North East School District, Northwestern School District, Union City Area School District, and Wattsburg Area School District;

WHEREAS the Erie County Technical School is operated pursuant to the Restated Articles of Agreement for Operation;

WHEREAS Article X of the Restated Articles of Operation provide as follows:

A. Special Programs

1. Definitions: Special programs shall be those programs offered by the Erie County Technical School Committee in addition to the regular day school and evening adult programs at the Erie County Technical School at the request of fewer than the total number of districts signatory to this agreement. Such special programs may be requested by:

a. One or more districts where such programs are to be conducted at the Erie County Technical School; or

b. One or more districts where such programs are to be conducted at facilities other than the Erie County Technical School. In this instance all capital and lease costs shall be the responsibility of the district or districts requesting the program.

2. Authorization: Participating Districts desiring to participate in a special program shall adopt a resolution authorizing Erie County Technical School Committee to institute such a program and to charge the district with their prorated share of the cost of operating the program. A copy of this resolution signed by the President and Secretary of the Board shall be filed with the Secretary of the Erie County Technical School Committee.

3. Implementation: Special programs may be implemented by the Erie County Technical School Committee in accordance with authorization received from the Participating Districts.

WHEREAS pursuant to Article X the Erie County Technical School (School) was authorized to create the Erie County Special Education Transition Program (Transition Program) which qualifies as a special program;

WHEREAS the School Districts desiring to participate in the Transition Program have approved and paid for the Capital Improvements to the Transition Program and identified the Cost Sharing for the Capital Improvements by Resolution (the "Participating Districts");

WHEREAS, the Participating Districts wish to enter into this Operating Agreement to further define the obligations of the parties in regard to the Transition Program.

AND NOW therefore, in consideration of the mutual covenants and promises herein contained, and with the intention to be legally bound hereby the parties agree as follows:

1. Recitals. The above referenced recitals are incorporated by reference as if more fully set forth herein.

2. Term. The term of this Agreement shall begin on **July 1, 2026** and shall terminate on **June 30, 2027**. This Operating Agreement may be renewed on a yearly basis by resolution of each Participating District.

3. Budget. The budget for the Transition Program shall be adopted by the Joint Board as provided in Section 687 and 1850.1 (b)(4) of the Pennsylvania Public School Code and shall be prepared by the Director of the Erie County Technical School. The budget shall be approved by two-thirds of the Operating Committee.

4. Assignments of Students. Participating Districts shall maintain responsibility for assignment and withdrawal of students in the Transition Program.

5. Support Services. Erie County Technical School shall provide supporting services, such as custodial, guidance, discipline, health and library services at their facilities for the Transition Program. The Participating Districts shall work cooperatively with the School to support these and all required services.

6. Compliance. Erie County Technical School shall conduct the program so that it remains compliant with all appropriate laws and regulations including special education and child accounting.

7. Expenses. The Participating Districts will pay an assessment for the Transition Program to be determined by per pupil fixed-cost, based on current expenses. The Participating Districts shall be responsible to pay any additional expenses which result from excess costs of such Transition Program. Excess costs will be billed directly to Participating Districts on the per pupil fixed cost basis in such Program, as calculated by the Erie County Technical School.

8. Quotas. Quotas for students in the Transition Program shall be established on an equal basis per Participating District.

9. Transportation. The Participating Districts shall be responsible for transporting their students to the Erie County Technical School to participate in the Transition Program.

10. Supervisor. The Erie County Technical School shall supervise the students and educational staff.

11. Curriculum. The Erie County Technical School will work cooperatively with the Participating Districts in the design and maintenance of the curriculum and ensure that a program of safety is incorporated in the curriculum in regard to the Transition Program.

12. Staff. Instructional and other staff members employed for these educational services in the Transition Program will be employees of the Erie County Technical School. The Erie County Technical School shall be responsible for their salary and benefits.

13. Law. The terms and conditions of this Agreement shall be construed in accordance with the laws of the Commonwealth of Pennsylvania.

14. Amendment. No modification, amendment, or alteration of the terms of this Operating Agreement shall be binding unless the same shall be in writing dated subsequent to the date hereof and duly executed by all Participating Districts.

15. Terms and Conditions. All other terms and conditions not fully set forth herein shall be interpreted in accordance with the Restated Articles of Agreement for Operation for the Erie County Area Technical School.

16. Budget Notification. A Participating District may not withdraw from the Transition Program during the current fiscal year. It is anticipated that the Participating Districts will continue with the renewal of the Transition Program on a yearly basis. However, a Participating District, which intends not to renew the Transition Program is required to provide a written notice to the Erie County Technical School by December 1 of each year to allow for proper budgeting for the subsequent renewal term. A Participating District who withdraws from the Transition Program shall not be entitled to any remuneration of their proportional construction or start up costs.

17. Competition. A withdrawing Participating District agrees not to solicit other Participating Districts to join a similar special program in competition with the Transition Program for a period of two (2) years from the date of withdrawal.

IN WITNESS WHEREOF, the duly authorized officers of the Operating Committee of the Erie County Technical School and the officers of each Participating District have executed this Operating Agreement pursuant to authorizing resolutions.

ERIE COUNTY TECHNICAL SCHOOL



**FAIRVIEW SCHOOL DISTRICT**

---

# 1805236.v1

FORT LEBOEUF SCHOOL DISTRICT

---

# 1805236.v1

GENERAL MCLANE SCHOOL DISTRICT

---

# 1805236.v1

**GIRARD SCHOOL DISTRICT**

---

# 1805236.v1

HARBOR CREEK SCHOOL DISTRICT

---

# 1805236.v1

IROQUOIS SCHOOL DISTRICT

---

# 1805236.v1

NORTH EAST SCHOOL DISTRICT

---

# 1805236.v1

UNION CITY AREA SCHOOL DISTRICT

---

# 1805236.v1

WATTSBURG AREA SCHOOL DISTRICT

---

# 1805236.v1