



***North East School District***  
***2023-2024 Final Budget***

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# Budget

## Summary for 2023-2024

	2022-23 FINAL BUDGET	2023-24 FINAL BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
<b>REVENUES</b>				
Current Real Estate Taxes	\$ 8,360,417	\$ 8,682,512	322,095	3.85%
Delinquent Real Estate Taxes	370,000	340,000	(30,000)	-8.11%
Earned Income Taxes	1,139,540	1,200,300	60,760	5.33%
Other Taxes	154,100	184,125	30,025	19.48%
Interest Earnings	35,000	235,000	200,000	571.43%
Other Local Revenue	463,600	491,153	(15,085)	5.94%
State Subsidies	15,698,656	16,384,225	685,569	4.37%
Federal Subsidies	814,067	729,520	(84,547)	-10.39%
	<u>27,035,380</u>	<u>28,246,835</u>	<u>1,211,455</u>	<u>4.48%</u>
<b>EXPENDITURES</b>				
Salaries	12,141,246	12,643,255	502,009	4.13%
Group Insurance	2,920,900	2,967,530	46,630	1.60%
Payroll Taxes	909,697	944,504	34,807	3.83%
Retirement	4,281,006	4,458,012	177,006	4.13%
Tuition Reimbursement	48,000	48,000	-	0.00%
Purchased Services	1,138,454	1,316,948	186,494	16.50%
Utilities	331,650	417,525	85,875	25.89%
Insurance	157,202	172,868	15,666	9.97%
Communications	49,965	69,225	11,260	19.43%
Tuition	1,414,860	1,521,188	106,328	7.52%
Travel	125,970	134,985	9,015	7.16%
Supplies	960,259	1,047,416	87,157	9.08%
Oil, Gasoline & Diesel	167,600	178,100	10,500	6.26%
Textbooks & Workbooks	40,950	20,240	(20,710)	-50.57%
Equipment	105,576	239,586	134,010	126.93%
Debt Service	1,611,150	1,617,300	6,150	0.38%
Transfer to Capital Projects Fund	833,700	867,100	33,400	4.01%
Budgetary Reserve	-	-	-	0.00%
	<u>27,238,185</u>	<u>28,663,782</u>	<u>1,425,597</u>	<u>5.23%</u>
Increase/Decrease in Fund Balance	<u>\$ (202,805)</u>	<u>\$ (416,947)</u>		

# *Budget Overview for 2023-2024*

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## Revenue

The 2023-24 budget includes projected revenues of \$28,246,835. This represents a \$1,211,455 (4.48%) increase from 2022-23. Basic and special education subsidies have been budgeted at 2.80% and 4.50%, respectively, over anticipated actual 2022-23 levels in 2023-24. The budget includes a real estate tax increase of 3.82% or .57 mills. The following is a summary of major revenue variances from the 2022-23 budget:

<b>MAJOR REVENUE INCREASE</b>	
<b>Basic Education Subsidy</b>	<b>\$411,398</b>
<ul style="list-style-type: none"> <li>2.80 % increase in state subsidy based 50% of Governor’s proposal</li> </ul>	
<b>Real Estate Taxes</b>	<b>322,095</b>
<ul style="list-style-type: none"> <li>3.82% increase – (\$57.00 per \$100,000 assessed value) - \$344,900</li> <li>Decrease in interim real estate tax assessments - \$22,805</li> </ul>	
<b>Interest Earnings</b>	<b>200,00</b>
<ul style="list-style-type: none"> <li>Increase in interest rate percentages</li> </ul>	
<b>Retirement Subsidy</b>	<b>95,000</b>
<ul style="list-style-type: none"> <li>State’s share of the increase in the district’s retirement contribution</li> </ul>	
<b>Special Education Subsidy</b>	<b>67,952</b>
<ul style="list-style-type: none"> <li>Increase in state subsidy based on state approved 2022-23 budget</li> </ul>	
<b>Earned Income Taxes</b>	<b>60,760</b>
<ul style="list-style-type: none"> <li>Increase in anticipated Earned Income Tax collections</li> </ul>	
<b>PA School Safety and Security Grant</b>	<b>60,205</b>
<ul style="list-style-type: none"> <li>Year two of 2022-24 grant</li> </ul>	
<b>Erie County Nursing Grant</b>	<b>42,000</b>
<ul style="list-style-type: none"> <li>Extension of nursing grant</li> </ul>	

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

# *Budget Overview for 2023-2024*

## Expenditures

Expenditures in the 2023-24 budget total \$28,663,782. This is an increase of \$1,425,597 or 5.23% percent. The following charts summarize the major expenditure variances from the 2022-23 budget:

### MAJOR EXPENDITURE INCREASES

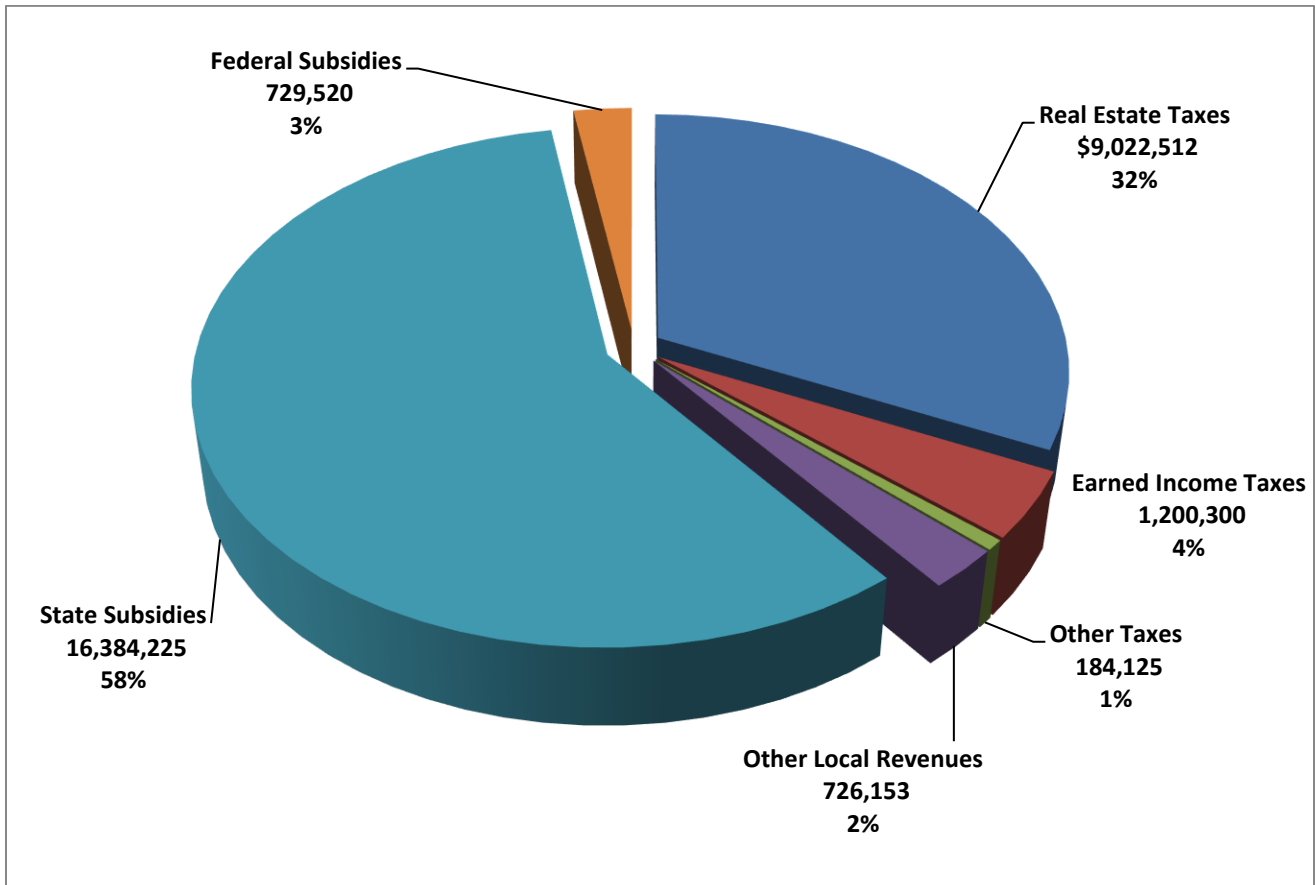
<b>Increase in Salaries - Net</b>	<b>\$502,009</b>
<ul style="list-style-type: none"> <li>• Plus salary increases - \$565,261</li> <li>• Plus additional for proposed administrator - \$117,306</li> <li>• Plus additional for substitute staffing - \$74,400</li> <li>• Less five (5) instructional &amp; professional retirements - \$116,521</li> <li>• Less ESSER III summer learning lab staffing - \$64,548</li> <li>• Less three and half (3.5 FTE) elementary classroom aides - \$59,217</li> <li>• Less one (1) bus driver - \$14,672</li> </ul>	
<b>Increase in Retirement Contributions</b>	<b>177,006</b>
<ul style="list-style-type: none"> <li>• Contribution maintained at 35.26%</li> </ul>	
<b>Increase in Purchased Educational Services</b>	<b>157,530</b>
<ul style="list-style-type: none"> <li>• Includes IU5 consortium psychological and special education services</li> </ul>	
<b>Increase in Equipment</b>	<b>134,010</b>
<ul style="list-style-type: none"> <li>• Increase for furniture and equipment needs</li> </ul>	
<b>Increase in Supplies &amp; Software</b>	<b>87,157</b>
<ul style="list-style-type: none"> <li>• Increase in software - \$41,485</li> <li>• Increase in supplies - \$45,672</li> </ul>	
<b>Increase in Utilities</b>	<b>85,875</b>
<ul style="list-style-type: none"> <li>• Increase in electricity and natural gas costs</li> </ul>	
<b>Increase in Other Tuition</b>	<b>60,058</b>
<ul style="list-style-type: none"> <li>• Increase in tuition costs to other LEA's, ECTS and alternative education placements</li> </ul>	
<b>Increase in Charter School Tuition</b>	<b>51,270</b>
<ul style="list-style-type: none"> <li>• Increase in number of students enrolled in charter school program</li> </ul>	
<b>Increase in Contracted Transportation – IU5</b>	<b>50,000</b>
<ul style="list-style-type: none"> <li>• Increase in early intervention contracted transportation costs</li> </ul>	

### MAJOR EXPENDITURE DECREASES

<b>Decrease in Textbooks &amp; Workbooks</b>	<b>\$20,710</b>
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## General Fund Revenue Sources \$28,246,835

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



## Local Revenue Sources \$11,133,090

Local revenue is the second largest revenue source for North East School District. The largest portion of local revenue is derived from taxes on real estate property and earned income. The 2023-24 budget includes a real estate tax increase of 3.82%. Local income is expected to increase by \$610,433 mostly due to the real estate tax increase, increase in interest income and increase in earned income taxes. Some of the local revenue increases were offset by a decrease in anticipated delinquent real estate tax collections.

LOCAL SOURCE	19/20	20/21	21/22	22/23	23/24
	Actual	Actual	Actual	Budget	Budget
Property Tax	7,752,012	7,811,623	8,063,419	8,360,417	8,682,512
PURTA Tax	8,531	9,076	9,294	9,100	9,125
Earned Income	1,075,859	1,095,580	1,183,781	1,139,540	1,200,300
Transfer Tax	149,594	182,075	195,642	145,000	175,000
Delinquent Tax	337,037	298,072	287,957	370,000	340,000
Interest Income	394,341	16,556	-387,162	35,000	235,000
Student Athletic Admissions	27,855	0	19,800	26,000	25,000
State Rev From Other (SAP)	8,470	8,680	8,680	8,600	8,765
Federal Rev From Other (IDEA)	286,823	278,690	355,875	287,500	293,000
Rentals	18,912	21,922	31,737	30,000	31,500
Tuition	28,460	84,823	102,834	94,200	74,250
Erie County Pandemic Revenue	0	0	38,471	0	42,000
Miscellaneous	8,458	4,591	867,366	17,300	16,638
<b>SUB TOTAL</b>	<b>10,096,352</b>	<b>9,811,688</b>	<b>10,777,694</b>	<b>10,522,657</b>	<b>11,133,090</b>



## State Revenue Sources

# \$16,384,225

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

STATE SOURCES	19/20	20/21	21/22	22/23	23/24
	Actual	Actual	Actual	Budget	Budget
Basic Ed Subsidy	8,875,712	8,875,706	9,013,210	9,283,237	9,694,635
Court Placed Children	0	64,534	47,769	31,350	37,500
Driver’s Ed Subsidy	2,800	2,625	315	2,750	2,000
Special Ed Subsidy	1,218,319	1,218,291	1,269,818	1,265,166	1,393,430
Transportation – Public & Non-Public	477,857	482,534	493,775	543,000	493,000
Rental & Sinking Fund	398,267	397,467	3,282,404	299,560	299,600
Medical, Nursing, Dental Services	32,171	32,188	31,341	32,100	31,000
Property Tax Reduction	558,164	558,291	558,610	704,188	703,550
Safe Schools	0	0	0	0	0
School Safety and Security Grant	0	111,229	109,970	0	60,205
Ready to Learn Block Grant	286,805	286,805	286,805	286,805	286,805
PA Smart Targeted STEM Grant	35,000	0	0	0	0
Social Security	467,560	577,453	560,543	575,500	612,500
Retirement	2,417,745	2,485,695	2,693,031	2,675,000	2,770,000
<b>SUB TOTAL</b>	<b>14,770,400</b>	<b>15,092,818</b>	<b>18,347,591</b>	<b>15,698,656</b>	<b>16,384,225</b>





## Federal Revenue Sources \$729,520

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

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

COVID-19 related grants (ESSER I, ESSER II, ESSER III, ARP 7% and other CARES Act funding) have mostly been received in 2020-21 and 2021-22 fiscal years. There will be approximately \$98,200 of ESSER III and ARP 7% funding expected in the 2023-24 fiscal year.

<b>FEDERAL SOURCES</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Title I	426,661	398,951	449,022	438,600	477,500
Title II	62,310	57,427	62,059	59,800	59,900
Title IV	33,706	32,357	30,001	29,100	34,200
ESSER I & II – Elementary & Secondary School Emergency Relief Fund	0	399,037	1,483,154	0	0
GEER – Governor’s Emergency Education Relief Fund	0	25,452	0	0	0
ESSER III – ARP Elementary & Secondary School Emergency Relief Fund	0	0	2,712,231	188,716	78,920
Other CARES Act Funding	0	184,439	0	0	0
ARP 7% - ESSER	0	0	166,032	6,617	8,000
ARP 7% - After School Tutoring	0	0	27,672	13,234	12,000
Medical ACCESS	92,743	83,678	39,804	70,000	50,000
Medical ACCESS – ADMIN	5,481	9,835	10,431	8,000	9,000
<b>SUB TOTAL</b>	<b>620,901</b>	<b>1,191,176</b>	<b>4,980,406</b>	<b>814,067</b>	<b>729,520</b>

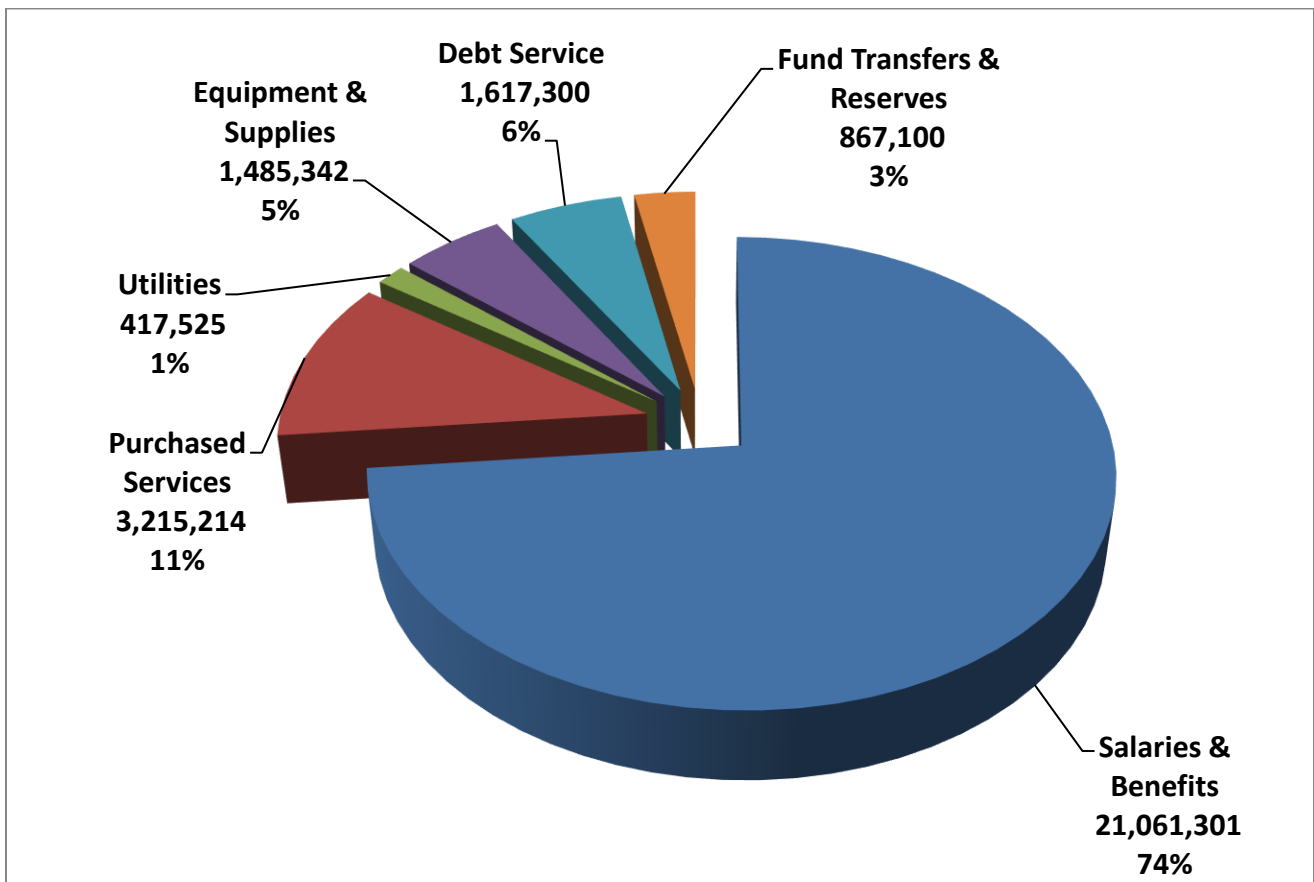


# GENERAL FUND EXPENDITURES

## \$28,663,782

### Introduction

The information that follows will provide an explanation of proposed budget activity in each budget category for the 2023-24 fiscal year. The chart below shows a breakdown of expenditures by dollar amount and by percentages.



## 1110: Regular Education

The 1110 account represents regular education expenses for K-12 instructional programming. For fiscal year 2023-2024, there will be an increase of \$414,783 from the previous year's budget. This is mostly attributed to increased salaries, charter school tuition and employee benefits.

### Regular Education Budget

<b>1110 REGULAR ED.</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	5,714,452	5,740,220	6,047,991	5,958,674	6,079,953
Benefits	3,787,239	3,674,199	3,799,076	4,161,040	4,185,227
Professional Service	205,158	166,856	33,467	40,180	94,420
Property Service	35,355	43,825	40,810	41,803	43,750
Other Service	503,179	715,852	555,296	510,490	568,730
Supplies	246,829	443,781	669,673	446,470	467,330
Property	37,063	13,922	17,709	4,345	84,830
Other Objects	761	1,419	1,224	1,385	930
<b>1110 SUB TOTAL</b>	<b>10,530,036</b>	<b>10,800,074</b>	<b>11,165,246</b>	<b>11,164,387</b>	<b>11,525,170</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 accounts will see an increase of \$105,713 over the previous year's budget and reflects salary increases and IU5 consortium contracted special education services increases. The 1290 account was adjusted in 2020-21 to realigning the psychological (2140) and social worker (2160) services and special education supervision (2260) to their respective PDE chart of accounts.

### Special Education Budget

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

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

<b>1231 EMOTIONAL SPT</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	14,101	67,045	72,741	178,553	188,701
Benefits	5,914	42,199	44,227	111,585	116,590
Professional Service	0	0	0	0	0
Supplies	0	809	3,302	5,620	1,570
Property	0	0	0	0	7,380
<b>1231 SUB TOTAL</b>	<b>20,015</b>	<b>110,053</b>	<b>120,270</b>	<b>295,758</b>	<b>314,241</b>



## 1200: Special Education Continued

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

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

<b>1243 GIFTED SPPT</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	0	0	0	0	21,532
Benefits	0	0	0	0	9,239
Supplies	114	0	0	600	1,000
<b>1243 SUB TOTAL</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>31,771</b>

<b>1290 OTHER SPEC ED</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	183,146	7,413	22,819	6,789	0
Benefits	114,781	3,121	9,693	2,941	0
Professional Service	400,882	343,563	346,130	307,593	337,180
Other Service	493,429	491,601	485,529	402,205	367,900
Supplies	12,023	8,312	593	6,490	1825
Other Objects	240	270	0	0	0
<b>1290 SUB TOTAL</b>	<b>1,204,501</b>	<b>854,280</b>	<b>864,764</b>	<b>726,018</b>	<b>736,905</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>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>22/23 Budget</b>
Salaries	48,789	52,301	56,119	55,251	57,656
Benefits	33,182	36,100	37,022	41,063	42,419
Other Services	0	0	0	605	685
Supplies	3,498	2,595	4,779	17,464	6,800
Property	397	0	0	0	0
<b>1341 SUB TOTAL</b>	<b>85,866</b>	<b>90,996</b>	<b>97,920</b>	<b>114,383</b>	<b>107,540</b>

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

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

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

## 1400: Other Instructional Programs

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

### Other Instructional Programs Budget

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

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

<b>1441 ALTERNATIVE ED</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Other Service	191,414	145,466	152,811	135,000	172,000
<b>1441 SUB TOTAL</b>	<b>191,414</b>	<b>145,466</b>	<b>152,811</b>	<b>135,000</b>	<b>172,000</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>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Professional Service	0	18,963	22,547	20,455	20,190
Supplies	0	12,021	512	0	0
<b>1500 SUB TOTAL</b>	<b>0</b>	<b>30,984</b>	<b>23,059</b>	<b>20,455</b>	<b>20,190</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>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Salaries	300,842	315,782	327,363	333,061	343,586
Benefits	202,799	213,410	216,894	247,055	253,508
Professional Service	4,299	13,435	0	0	0
Other Service	2,547	19	198	3,030	2,730
Supplies	1,084	2,683	2,198	2,996	4,315
Property	0	0	0	0	0
Other Objects	240	189	249	560	500
<b>2120 SUB TOTAL</b>	<b>511,811</b>	<b>545,518</b>	<b>546,902</b>	<b>586,702</b>	<b>604,699</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 increase in 2023-24 is mostly from the part time contracted psychological services funded by the second year of the PA School Safety and Security Grant. This cost was previously recorded in 1290 Other Special Education and is partially federal funded with IDEA funds.

### Psychological Services K-12 Budget

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

## 2160: Social Work Services K-12

Social work services for students in kindergarten through grade 12 make up the services provided by the 2160 account. A portion of this expense was previously recorded in 1241 Learning Support. Mental Health Services were expanded in 2020-2021 and 2021-2022 with funding from the School Safety and Security grant. These expanded services will continue in 2022-2023 and 2023-2024 with ESSER III funding.

### Social Work Services K-12 Budget

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

## 2240: Technology

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

### Technology Budget

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

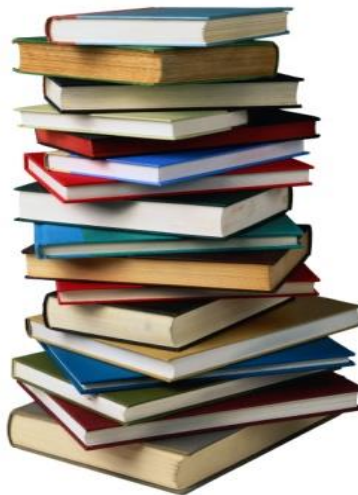


## 2250: Library Services

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

### Library Services Budget

<b>2250 LIBRARY SERVICE</b>	<b>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Salaries	212,416	194,351	202,361	205,773	199,318
Benefits	125,787	123,644	125,365	140,518	138,720
Professional Service	9,129	8,447	0	0	0
Property Service	0	150	0	0	0
Other Service	0	199	1,537	0	0
Supplies	17,252	21,168	33,177	42,375	43,510
Property	116	2,849	11,958	2,360	14,104
Other Objects	0	60	60	75	75
<b>2250 SUB TOTAL</b>	<b>364,700</b>	<b>350,868</b>	<b>374,458</b>	<b>391,101</b>	<b>395,727</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. The increase in 2023-24 in this function reflects a proposed additional administrator.

### ICS/Special Education Supervision Budget

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

## 2271: Professional Development

Account 2271 represents tuition reimbursement for certified instructional staff.

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



## 2310: Board Services

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

### Board Services Budget

<b>2310 BOARD SERVICE</b>	<b>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Professional Service	72,049	63,345	61,265	76,975	68,870
Other Service	33,526	36,179	54,393	40,150	47,850
Supplies	2,502	6,278	3,640	9,950	9,700
Other Objects	8,869	8,629	8,729	9,900	10,245
<b>2310 SUB TOTAL</b>	<b>116,946</b>	<b>114,431</b>	<b>128,027</b>	<b>136,975</b>	<b>139,165</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

<b>2350 LEGAL SERVICE</b>	<b>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Professional Service	33,218	52,651	62,399	54,400	70,000
<b>2350 SUB TOTAL</b>	<b>33,218</b>	<b>52,651</b>	<b>62,399</b>	<b>54,400</b>	<b>70,000</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>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Salaries	221,787	235,474	242,389	250,807	253,086
Benefits	131,413	139,731	141,951	159,945	161,818
Professional Service	23,074	1,950	555	3,000	3,000
Property Service	6,086	5,378	5,678	6,000	6,000
Other Service	2,499	201	2,181	2,500	2,500
Supplies	5,711	6,632	6,052	6,750	6,500
Property	0	0	0	0	5,000
Other Objects	1,655	805	1,570	2,000	2,000
<b>2360 SUB TOTAL</b>	<b>392,225</b>	<b>390,171</b>	<b>400,376</b>	<b>431,002</b>	<b>439,904</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 PRINCIPAL OFFICE</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	868,851	905,560	894,248	882,544	913,930
Benefits	569,074	541,454	588,327	587,771	604,663
Professional Service	0	0	0	0	0
Property Service	4,893	5,096	0	0	0
Other Service	2,852	1,957	3,378	9,200	9,200
Supplies	15,397	13,359	28,431	32,090	34,855
Property	0	0	0	0	12,600
Other Objects	4,736	5,719	4,810	4,830	4,630
<b>2380 SUB TOTAL</b>	<b>1,465,803</b>	<b>1,473,145</b>	<b>1,519,194</b>	<b>1,516,435</b>	<b>1,579,878</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>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	148,552	168,549	177,921	137,639	141,209
Benefits	100,137	97,433	111,403	111,214	113,009
Professional Service	2,810	4,795	4,723	6,025	6,450
Property Service	63	0	0	100	100
Other Service	60	0	0	1,300	1,060
Supplies	4,560	5,295	5,032	4,750	7,335
Property	460	13,204	0	825	935
Other Objects	260	260	0	250	390
<b>2440 SUB TOTAL</b>	<b>256,902</b>	<b>289,536</b>	<b>299,079</b>	<b>262,103</b>	<b>270,488</b>

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

### Operations and Maintenance Budget

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

### Safety and Security Services Budget

	19/20	20/21	21/22	22/23	23/24
<b>2620 MAINTENANCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Professional Service	58,248	61,955	64,090	69,070	69,600
<b>2620 SUB TOTAL</b>	<b>58,248</b>	<b>61,955</b>	<b>64,090</b>	<b>69,070</b>	<b>69,600</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>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Salaries	478,901	451,386	481,787	540,773	567,081
Benefits	229,411	220,334	251,214	272,063	287,359
Professional Service	9,341	21,734	5,669	9,500	9,500
Property Service	670	148	7,561	2,000	2,550
Other Service	58,123	103,539	122,668	88,065	142,110
Supplies	87,267	102,052	169,703	201,028	213,955
Property	0	0	2,384	21,470	8,300
Other Objects	0	0	124	120	120
<b>2720 SUB TOTAL</b>	<b>863,713</b>	<b>899,193</b>	<b>1,041,110</b>	<b>1,135,019</b>	<b>1,230,975</b>

<b>2750 NON PUB TRANS</b>	<b>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
Salaries	49,264	39,779	40,950	37,968	38,530
Benefits	24,719	14,490	17,492	16,439	16,669
Property Service	118	26	1,334	300	450
Other Service	2,422	2,982	3,137	3,300	3,615
Supplies	15,400	17,252	28,966	34,577	36,660
Property	0	0	0	0	0
<b>2750 SUB TOTAL</b>	<b>91,923</b>	<b>74,529</b>	<b>91,879</b>	<b>92,584</b>	<b>95,924</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>19/20 Actual</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Budget</b>	<b>23/24 Budget</b>
OTHER SERVICE	30,631	31,306	31,324	31,324	32,088
<b>2910 SUB TOTAL</b>	<b>30,631</b>	<b>31,306</b>	<b>31,324</b>	<b>31,324</b>	<b>32,088</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>19/20</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	84,097	55,679	66,805	92,300	92,284
Benefits	36,075	22,459	27,614	35,223	34,656
Professional Service	0	0	0	0	0
Other Service	11,037	1,339	24,119	31,000	41,000
Supplies	16,976	26,732	10,516	23,260	29,020
Property	0	0	0	0	0
Other Objects	385	624	385	385	385
<b>3200 SUB TOTAL</b>	<b>148,570</b>	<b>106,833</b>	<b>129,439</b>	<b>182,168</b>	<b>197,345</b>



## 3211: Marching Band

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

### Marching Band Budget

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



## 3250: Student Athletics

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

### Student Athletics Budget

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





### 3300: Community Services

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

#### Community Services Budget

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



5110: Debt Service  
5120: Debt Service – Refunded Bonds

The 5110 account represents the amount of money the district pays for debt service to cover 2021 bond issues. The district refinanced the 2015 and 2016 bonds in August 2021 and is reflected in the 2022-23 budgeted amounts.

Debt Service Budget

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

Debt Service – Refunded Bonds

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

The North East Middle School Renovation Project started in fiscal year 2017-2018 and was completed in fiscal year 2019-2020. Phase I of the North East Elementary Center GESA Project was started in fiscal year 2019-2020 and was completed during fiscal year 2020-2021. Phase II of the North East Elementary Center GESA Project was started in fiscal year 2020-2021 and was completed during fiscal year 2021-2022. The North East Elementary Center roof replacement project was started in fiscal year 2021-22 and will be completed during fiscal year 2022-23. Transfers related to these projects are reflected in the prior year transfer totals and were approved and released from previously committed general fund balance on an as needed basis.

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

## Capital Projects Fund Transfers

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

