



***North East School District  
2024-2025 Proposed Final Budget***

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# *Budget*

## Summary for 2024-2025

	2023-24 FINAL BUDGET	2024-25 PROPOSED BUDGET	INCREASE / (DECREASE)	PERCENT CHANGE
<b>REVENUES</b>				
Current Real Estate Taxes	\$ 8,682,512	\$ 9,076,986	394,474	4.54%
Delinquent Real Estate Taxes	340,000	340,000	-	0.00%
Earned Income Taxes	1,200,300	1,325,000	124,700	10.39%
Other Taxes	184,125	198,750	14,625	7.94%
Interest Earnings	235,000	358,200	123,200	52.43%
Other Local Revenue	491,153	481,765	(9,388)	-1.91%
State Subsidies	16,384,225	17,147,577	763,352	4.66%
Federal Subsidies	729,520	592,800	(136,720)	-18.74%
	<u>28,246,835</u>	<u>29,521,078</u>	<u>1,274,243</u>	<u>4.51%</u>
<b>EXPENDITURES</b>				
Salaries	12,643,255	13,048,815	405,560	3.21%
Group Insurance	2,967,530	2,949,290	(18,240)	-0.61%
Payroll Taxes	944,504	967,923	23,419	2.48%
Retirement	4,458,012	4,601,013	143,001	3.21%
Tuition Reimbursement	48,000	48,000	-	0.00%
Purchased Services	1,320,064	1,405,131	85,067	6.44%
Utilities	417,525	446,575	29,050	6.96%
Insurance	172,868	312,638	139,770	80.85%
Communications	69,225	70,600	1,375	1.99%
Tuition	1,521,188	1,794,269	273,081	17.95%
Travel	132,549	169,540	36,991	27.91%
Supplies	1,049,106	1,155,382	106,276	10.13%
Oil, Gasoline & Diesel	178,100	155,500	(22,600)	-12.69%
Textbooks & Workbooks	20,240	65,985	45,745	226.01%
Equipment	237,216	128,781	(108,435)	-45.71%
Debt Service	1,617,300	1,615,000	(2,300)	-0.14%
Transfer to Capital Projects Fund	867,100	901,785	34,685	4.00%
Budgetary Reserve	-	-	-	0.00%
	<u>28,663,782</u>	<u>29,836,227</u>	<u>1,172,445</u>	<u>4.09%</u>
Increase/Decrease in Fund Balance	<u>\$ (416,947)</u>	<u>\$ (315,149)</u>		

# *Budget Overview for 2024-2025*

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## Revenue

The 2024-25 proposed budget includes projected revenues of \$29,521,078. This represents a \$1,274,243 (4.51%) increase from 2023-24. Basic education subsidy has been budgeted at 5.53% over anticipated 2023-24 levels. The proposed budget includes a real estate tax increase of 4.97% or .77 mills. Following is a summary of major revenue variances from the 2023-24 budget:

<b>MAJOR REVENUE INCREASE</b>	
<b>Real Estate Taxes</b>	
<ul style="list-style-type: none"> <li>• 4.97% increase – (\$77.00 per \$100,000 assessed value) - \$327,335</li> <li>• Increase in interim real estate tax assessments - \$67,139</li> </ul>	<b>394,474</b>
<b>Basic Education Subsidy</b>	
<ul style="list-style-type: none"> <li>• 5.53% increase in state subsidy based on 25% of Governor’s proposal</li> </ul>	<b>\$536,469</b>
<b>PA Property Tax Reduction</b>	
<ul style="list-style-type: none"> <li>• State’s share of the increase in the district’s retirement contribution</li> <li>• Homestead &amp; farmstead owners will receive additional \$53 credit</li> </ul>	<b>141,713</b>
<b>Earned Income Taxes</b>	
<ul style="list-style-type: none"> <li>• Increase in anticipated Earned Income Tax collections</li> </ul>	<b>124,700</b>
<b>Interest Earnings</b>	
<ul style="list-style-type: none"> <li>• Increase in interest rate percentages</li> </ul>	<b>123,200</b>
<b>Retirement Subsidy</b>	
<ul style="list-style-type: none"> <li>• State’s share of the increase in the district’s retirement contribution</li> </ul>	<b>101,600</b>
<b>PA School Safety and Security Grant</b>	
<ul style="list-style-type: none"> <li>• Year one of 2024-26 grant (Increase from year two of 2022-2024 grant)</li> </ul>	<b>33,786</b>

<b>MAJOR REVENUE DECREASES</b>	
<b>ARPESSER III, 7% Set Aside &amp; HCY</b>	
<ul style="list-style-type: none"> <li>• Decrease reflects 2023-24 as final year of grant revenue</li> </ul>	<b>\$98,920</b>
<b>Transportation Subsidy</b>	
<ul style="list-style-type: none"> <li>• Decrease reflects consolidation of routes during past two years</li> </ul>	<b>44,000</b>
<b>Erie County Pandemic Revenue</b>	
<ul style="list-style-type: none"> <li>• Decrease reflects 2023-24 as final year of contract revenue</li> </ul>	<b>42,000</b>
<b>Tuition Income</b>	
<ul style="list-style-type: none"> <li>• Decrease reflects a reduction of non-resident special education students</li> </ul>	<b>21,250</b>

# *Budget Overview for 2024-2025*

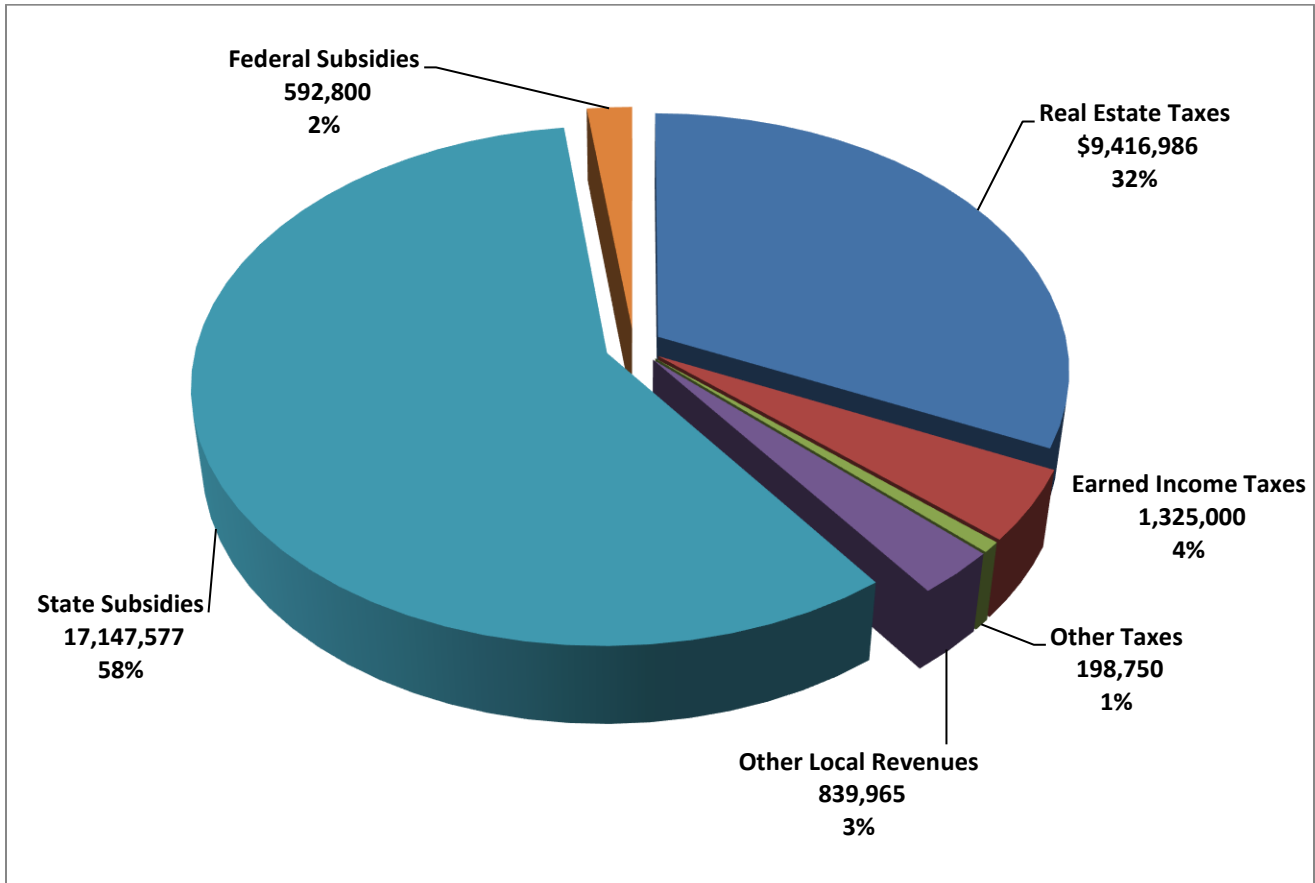
## Expenditures

Expenditures in the 2024-25 proposed budget total \$29,836,227. This is an increase of \$1,172,445 or 4.09% percent. The following charts summarize the major expenditure variances from the 2023-24 budget:

MAJOR EXPENDITURE INCREASES	
<b>Increase in Salaries - Net</b>	
<ul style="list-style-type: none"> <li>• Plus NEEA salary increases (23-25 new contract impact) - \$375,094</li> <li>• Plus salary increases - \$130,373</li> <li>• Plus additional for substitute staffing - \$64,450</li> <li>• Less elementary instructional position by attrition - \$53,478</li> <li>• Less HS social studies instructional position by attrition - \$53,478</li> <li>• Less three (3) instructional &amp; professional retirements - \$57,401</li> </ul>	<b>\$405,560</b>
<b>Increase in Charter School Tuition</b>	
<ul style="list-style-type: none"> <li>• Increase in number of students enrolled in charter school program</li> </ul>	<b>\$246,435</b>
<b>Increase in Retirement Contributions</b>	
<ul style="list-style-type: none"> <li>• Contribution maintained at 35.26% of payroll</li> </ul>	<b>143,001</b>
<b>Increase in Insurance</b>	
<ul style="list-style-type: none"> <li>• Increase in general liability and property insurance premiums</li> </ul>	<b>139,770</b>
<b>Increase in Supplies &amp; Software</b>	
<ul style="list-style-type: none"> <li>• Increase in supplies from prior year - \$100,153</li> <li>• Decrease in software from prior year - \$6,123</li> </ul>	<b>106,276</b>
<b>Increase in Erie County Technical School Tuition</b>	
<ul style="list-style-type: none"> <li>• Increase in tuition costs to ECTS</li> </ul>	<b>87,796</b>
<b>Increase in Purchased Educational Services</b>	
<ul style="list-style-type: none"> <li>• Includes IU5 consortium psychological and special education service</li> </ul>	<b>79,692</b>
<b>Increase in Textbooks &amp; Workbooks</b>	
<ul style="list-style-type: none"> <li>• Increase in cyclical curriculum purchases</li> </ul>	<b>45,745</b>
MAJOR EXPENDITURE DECREASES	
<b>Decrease in Equipment</b>	
<ul style="list-style-type: none"> <li>• Decrease in planned equipment purchases</li> </ul>	<b>\$108,435</b>
<b>Decrease in Other Tuition</b>	
<ul style="list-style-type: none"> <li>• Decrease in tuition costs to other LEA's and alternative education placements</li> </ul>	<b>61,150</b>

## General Fund Revenue Sources \$29,521,078

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 \$11,780,701

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 2024-25 proposed budget includes a real estate tax increase of 4.97%. Local income is expected to increase by \$647,611 mostly due to increase in real estate taxes, earned income taxes and interest income. Some of the local revenue increases were offset by a decrease in non-resident student tuition and the end of the Erie County pandemic revenue.

LOCAL SOURCE	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Budget	Budget
Property Tax	7,811,623	8,063,419	8,401,336	8,682,512	9,076,986
PURTA Tax	9,076	9,294	9,125	9,125	8,750
Earned Income	1,095,580	1,183,781	1,295,310	1,200,300	1,325,000
Transfer Tax	182,075	195,642	191,578	175,000	190,000
Delinquent Tax	298,072	287,957	353,226	340,000	340,000
Interest Income	16,556	-387,162	135,331	235,000	358,200
Student Athletic Admissions	0	19,800	29,052	25,000	30,000
State Revenue from Other (SAP)	8,680	8,680	8,769	8,765	8,765
Federal Revenue from Other (IDEA)	278,690	355,875	303,253	293,000	325,000
Rentals	21,922	31,737	46,322	31,500	41,000
Tuition	84,823	102,834	92,329	74,250	53,000
Transportation Services to Others	0	9,951	21,266	0	8,000
Erie County Pandemic Revenue	0	38,471	123,128	42,000	0
Miscellaneous	4,591	867,366	62,426	16,638	16,000
<b>SUB TOTAL</b>	<b>9,811,688</b>	<b>10,777,694</b>	<b>11,072,451</b>	<b>11,133,090</b>	<b>11,780,701</b>



## State Revenue Sources

### \$17,147,577

Money from state revenue sources represents the largest portion of North East School District's revenues. Basic education subsidy has been budgeted at 5.53% over anticipated 2023-24 levels. The overall increase is mostly due to the increase in basic education subsidy, increase in property tax reduction, the state's share of the district's retirement contribution and continuation of the PA School Safety and Security Grant. Some of the state revenue increase was offset by a decrease in the transportation subsidy.

STATE SOURCES	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Budget	Budget
Basic Education Subsidy	8,875,706	9,013,210	9,429,975	9,694,635	10,231,104
Court Placed Children	64,534	47,769	24,971	37,500	30,000
Driver's Education Subsidy	2,625	315	805	2,000	1,500
Special Education Subsidy	1,218,291	1,269,818	1,333,101	1,393,430	1,378,834
Transportation – Public & Non-Public	482,534	493,775	471,256	493,000	449,000
Rental & Sinking Fund	397,467	3,282,404	298,458	29,6000	293,980
Medical, Nursing, Dental Services	32,188	31,341	29,986	31,000	30,000
Property Tax Reduction	558,291	558,610	704,188	703,550	845,263
School Safety and Security Grant	111,229	109,970	105,699	60,205	93,991
Ready to Learn Block Grant	286,805	286,805	286,805	286,805	286,805
PA Smart Targeted STEM Grant	0	0	38,003	0	0
Social Security	577,453	560,543	572,644	612,500	635,500
Retirement	2,485,695	2,693,031	2,765,027	2,770,000	2,871,600
<b>SUB TOTAL</b>	<b>15,092,818</b>	<b>18,347,591</b>	<b>16,060,888</b>	<b>16,384,225</b>	<b>17,147,577</b>





## Federal Revenue Sources

### \$592,800

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

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

COVID-19 related grants (ESSER I, ESSER II, ESSER III, ARP 7% and other CARES Act funding) were received between 2020-21 and 2023-24 fiscal years. There are no remaining COVID-19 related grant revenues expected in the 2024-25 fiscal year. Federal revenue is expected to decrease by \$136,720 mostly due to the loss of COVID-19 grants.

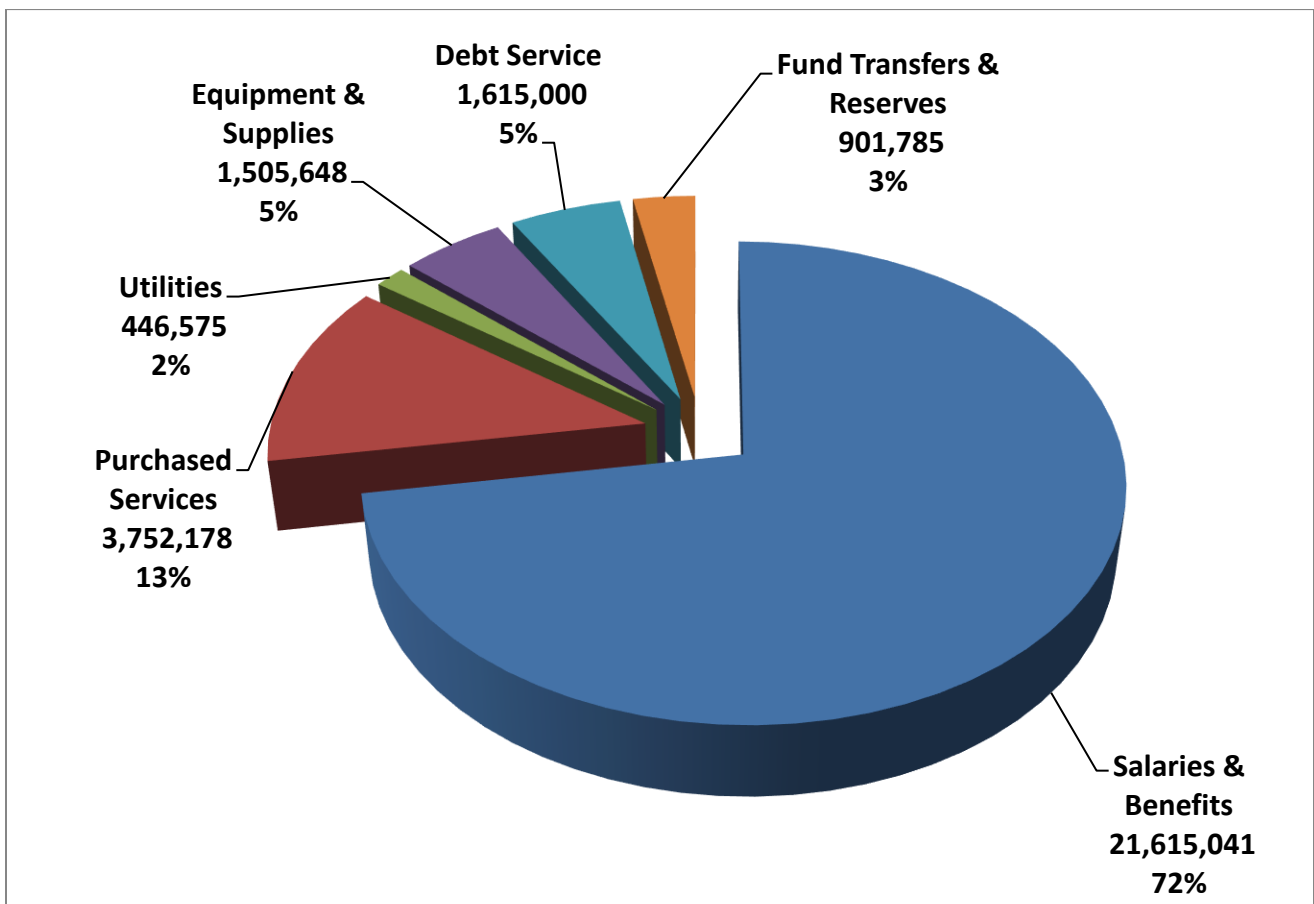
FEDERAL SOURCES	20/21	21/22	22/23	23/24	24/25
	Actual	Actual	Actual	Budget	Budget
Title I	398,951	449,022	437,509	477,500	463,000
Title II	57,427	62,059	54,646	59,900	58,000
Title IV	32,357	30,001	35,232	34,200	33,000
ESSER I & II – Elementary & Secondary School Emergency Relief Fund	399,037	1,473,203	0	0	0
GEER – Governor’s Emergency Education Relief Fund	25,452	0	0	0	0
ESSER III – ARP Elementary & Secondary School Emergency Relief Fund	0	2,712,231	224,409	78,920	0
Other CARES Act Funding	184,439	0	0	0	0
ARP 7% - ESSER	0	138,360	11,748	8,000	0
ARP 7% - Summer Learning Loss		27,672	2,406	0	0
ARP 7% - After School Tutoring	0	27,672	2,407	12,000	0
ARP - HCY	0	9,951	719	0	0
Medical ACCESS	83,678	39,804	23,386	50,000	30,000
Medical ACCESS – Admin	9,835	10,431	8,721	9,000	8,800
<b>SUB TOTAL</b>	<b>1,191,176</b>	<b>4,980,406</b>	<b>801,183</b>	<b>729,520</b>	<b>592,800</b>



# GENERAL FUND EXPENDITURES \$29,836,227

## Introduction

The information that follows will provide an explanation of proposed budget activity in each budget category for the 2024-25 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 2024-25, there will be an increase of \$489,497 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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	5,740,220	6,047,991	5,970,918	6,079,953	6,216,647
Benefits	3,674,199	3,799,076	3,767,734	4,185,226	4,237,965
Professional Service	166,856	33,467	37,437	70,373	64,800
Property Service	43,825	40,810	42,380	43,750	44,195
Other Service	738,392	555,296	671,141	566,294	880,175
Supplies	443,781	669,673	392,645	467,620	502,581
Property	13,922	17,709	4,058	82,460	38,545
Other Objects	1,419	1,224	800	930	1,195
<b>1110 SUB TOTAL</b>	<b>10,822,614</b>	<b>11,165,246</b>	<b>10,887,113</b>	<b>11,496,606</b>	<b>11,986,103</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 \$230,742 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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	167,897	150,048	145,936	152,227	180,561
Benefits	98,358	89,057	89,707	100,805	114,424
Supplies	6,901	10,929	6,715	4,865	28,545
<b>1211 SUB TOTAL</b>	<b>273,156</b>	<b>250,034</b>	<b>242,358</b>	<b>257,897</b>	<b>323,530</b>

<b>1225 SPEECH/LANG</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	53,150	58,629	56,023	58,681	62,978
Benefits	36,280	38,060	37,609	42,861	45,223
Professional Service	0	0	0	200	130
Supplies	540	525	29	615	685
Other Objects	225	225	324	225	225
<b>1225 SUB TOTAL</b>	<b>90,195</b>	<b>97,439</b>	<b>93,985</b>	<b>102,582</b>	<b>109,241</b>

<b>1231 EMOTIONAL SPT</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	67,045	72,741	179,796	188,701	206,496
Benefits	42,199	44,227	104,567	116,590	125,816
Professional Service	0	0	0	0	0
Supplies	809	3,302	3,042	1,570	3,520
Property	0	0	0	7,380	0
<b>1231 SUB TOTAL</b>	<b>110,053</b>	<b>120,270</b>	<b>287,405</b>	<b>314,241</b>	<b>335,832</b>

## 1200: Special Education Continued

<b>1233 AUTISTIC SPPT</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	229,370	255,363	282,887	332,301	284,899
Benefits	125,009	148,716	162,528	196,198	177,809
Professional Service	200	7,973	9,276	37,923	39,360
Supplies	4,491	11,086	10,235	7,865	35,980
Other Objects	0	0	0	0	0
<b>1233 SUB TOTAL</b>	<b>359,070</b>	<b>423,138</b>	<b>464,926</b>	<b>574,287</b>	<b>538,048</b>

<b>1241 LEARNING SPPT</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	637,655	734,589	760,218	832,970	902,497
Benefits	436,918	470,498	490,317	569,568	605,304
Supplies	8,512	15,882	10,714	13,640	24,410
Property	0	0	0	2,370	0
Other Objects	0	0	0	0	0
<b>1241 SUB TOTAL</b>	<b>1,083,085</b>	<b>1,220,969</b>	<b>1,261,249</b>	<b>1,418,548</b>	<b>1,532,211</b>

<b>1243 GIFTED SPPT</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	0	0	0	0	22,344
Benefits	0	0	0	0	9,811
Supplies	0	0	0	1,000	3,300
Other Objects	0	0	0	0	0
<b>1243 SUB TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>35,455</b>

<b>1290 OTHER SPEC ED</b>	<b>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	7,413	22,819	15,919	0	0
Benefits	3,121	9,693	6,817	0	0
Professional Service	343,563	346,130	303,417	337,180	442,430
Other Service	491,601	485,529	375,906	397,900	332,870
Supplies	8,312	593	4,821	1,825	6,585
Other Objects	270	0	0	0	0
<b>1290 SUB TOTAL</b>	<b>854,280</b>	<b>864,764</b>	<b>706,880</b>	<b>736,905</b>	<b>761,885</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>22/23 Budget</b>	<b>24/25 Budget</b>
Salaries	52,301	56,119	63,325	57,656	60,479
Benefits	36,100	37,022	40,842	42,420	44,125
Other Services	0	0	0	665	840
Supplies	2,595	4,779	16,966	6,800	5,720
Property	0	0	0	0	0
<b>1341 SUB TOTAL</b>	<b>90,996</b>	<b>97,920</b>	<b>121,133</b>	<b>107,541</b>	<b>111,164</b>

<b>1350 IND ARTS</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	112,519	116,729	120,138	123,512	130,656
Benefits	73,346	75,715	78,524	88,384	92,510
Property Service	206	0	0	0	0
Other Service	0	0	0	0	0
Supplies	15,096	15,114	22,066	26,720	31,210
Property	20,408	10,876	1,128	36,525	1,615
<b>1350 SUB TOTAL</b>	<b>223,575</b>	<b>218,434</b>	<b>221,856</b>	<b>275,141</b>	<b>255,991</b>

<b>1360 BUSINESS ED</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	61,605	53,652	51,188	52,531	55,478
Benefits	39,971	35,853	35,546	40,200	41,932
Other Service	0	0	0	0	0
Supplies	4,044	4,448	1,317	1,065	4,240
Property	0	0	0	0	2,580
<b>1360 SUB TOTAL</b>	<b>105,620</b>	<b>93,953</b>	<b>88,051</b>	<b>93,796</b>	<b>104,230</b>

<b>1390 TUITION TO ERIE CTS</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Other Service	443,203	1,709,450	952,416	450,383	538,179
<b>1390 SUB TOTAL</b>	<b>443,203</b>	<b>1,709,450</b>	<b>952,416</b>	<b>450,383</b>	<b>538,179</b>

## 1400: Other Instructional Programs

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

### Other Instructional Programs Budget

<b>1410 DRIVER ED</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	47,442	48,554	51,290	57,695	58,072
Benefits	20,232	20,796	22,105	24,640	25,500
Professional Service	0	500	0	500	500
Property Service	0	0	0	0	0
<b>1410 SUB TOTAL</b>	<b>67,674</b>	<b>69,350</b>	<b>73,395</b>	<b>82,835</b>	<b>84,072</b>

<b>1430 HOMEBOUND</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	345	1,992	775	4,007	2,994
Benefits	166	863	343	1,734	1,315
<b>1430 SUB TOTAL</b>	<b>511</b>	<b>2,855</b>	<b>1,118</b>	<b>5,741</b>	<b>4,309</b>

<b>1441 ALTERNATIVE ED</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Other Service	145,466	152,811	149,753	172,000	131,020
<b>1441 SUB TOTAL</b>	<b>145,466</b>	<b>152,811</b>	<b>149,753</b>	<b>172,000</b>	<b>131,020</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Professional Service	18,963	22,547	19,753	23,665	21,244
Supplies	12,021	512	0	0	0
<b>1500 SUB TOTAL</b>	<b>30,984</b>	<b>23,059</b>	<b>19,753</b>	<b>23,665</b>	<b>21,244</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	315,782	327,363	337,533	347,778	354,022
Benefits	213,410	216,894	226,857	255,306	260,881
Professional Service	13,435	0	0	0	0
Other Service	19	198	120	2,730	2,830
Supplies	2,683	2,198	2,385	4,255	3,935
Property	0	0	0	0	0
Other Objects	189	249	258	560	560
<b>2120 SUB TOTAL</b>	<b>545,518</b>	<b>546,902</b>	<b>567,153</b>	<b>610,629</b>	<b>622,228</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 from 2021-22 is mostly from the part time contracted psychological services funded by the PA School Safety and Security Grant. The salary and benefits of the school psychologist is almost fully funded with federal IDEA funds.

### Psychological Services K-12 Budget

<b>2140 PSYCHOLOGY</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	79,144	79,725	68,392	69,822	75,544
Benefits	46,929	47,186	43,047	47,672	50,751
Professional Service	0	0	110,508	57,670	60,422
Other Service	0	0	0	0	1,000
Supplies	1,230	208	1,200	8,000	8,795
Property	0	0	0	0	0
Other Objects	0	0	0	405	420
<b>2140 SUB TOTAL</b>	<b>127,303</b>	<b>127,119</b>	<b>223,147</b>	<b>183,569</b>	<b>196,932</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. Mental Health Services were expanded in 2020-21 with funding from the School Safety and Security grant and ARP ESSER III funding through 2023-24. As of 2024-25, social work services are mainly funded with local revenues.

### Social Work Services K-12 Budget

<b>2160 SOCIAL WORK</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	92,795	115,637	126,248	161,007	191,504
Benefits	67,157	75,688	81,490	122,080	128,021
Professional Service	0	0	0	0	900
Other Service	0	0	0	0	0
Supplies	488	321	1,008	2,750	1,735
Property	0	0	0	0	0
Other Objects	0	0	316	440	240
<b>2160 SUB TOTAL</b>	<b>160,440</b>	<b>191,646</b>	<b>209,062</b>	<b>286,277</b>	<b>322,400</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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	153,953	144,292	123,176	155,428	169,046
Benefits	120,404	100,562	93,267	119,543	126,949
Professional Service	0	0	0	0	0
Property Service	34,784	3,252	1,200	0	0
Other Service	0	1,342	2,308	1,500	2,400
Supplies	16,453	32,066	34,278	56,585	57,500
Property	233,387	0	0	0	0
Other Objects	0	115	114	120	120
<b>2240 SUB TOTAL</b>	<b>558,981</b>	<b>281,629</b>	<b>254,343</b>	<b>333,176</b>	<b>356,015</b>

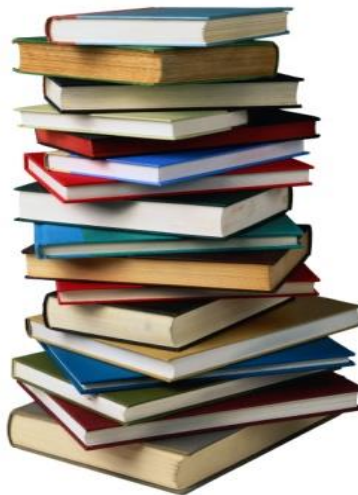


## 2250: Library Services

Account 2250 represents library services and includes staff salaries, benefits, and all materials and supplies needed to run school district libraries. The decrease in the 2024-25 budget reflects less expenditures in software, supplies and equipment.

### Library Services Budget

<b>2250 LIBRARY SERVICE</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	194,351	202,361	214,902	216,658	208,258
Benefits	123,644	125,365	132,943	146,161	144,158
Professional Service	8,447	0	0	0	0
Property Service	150	0	0	0	0
Other Service	199	1,537	0	0	0
Supplies	21,168	33,177	29,938	43,470	37,575
Property	2,849	11,958	5,467	14,104	0
Other Objects	60	60	60	75	100
<b>2250 SUB TOTAL</b>	<b>350,868</b>	<b>374,458</b>	<b>383,310</b>	<b>420,468</b>	<b>390,091</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	121,990	126,728	130,470	134,728	139,718
Benefits	78,531	79,357	82,314	93,362	96,489
Professional Service	0	0	0	0	1,500
Property Service	0	0	0	1,000	2,500
Other Service	0	0	0	0	0
Supplies	60	164	488	6,170	0
Property	0	0	0	0	0
Other Objects	0	230	0	230	495
<b>2260 SUB TOTAL</b>	<b>200,581</b>	<b>206,479</b>	<b>213,272</b>	<b>235,490</b>	<b>240,702</b>

## 2271: Professional Development

Account 2271 represents tuition reimbursement for certified instructional staff.

<b>2271 INSTRUCTIONAL STAFF DEVELOPMENT</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Benefits	26,867	25,565	49,218	48,000	48,000
<b>2271 SUB TOTAL</b>	<b>26,867</b>	<b>25,565</b>	<b>49,218</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Professional Service	63,345	61,265	65,941	71,370	73,300
Other Service	36,179	54,393	46,421	47,850	49,550
Supplies	6,278	3,640	4,613	9,700	9,950
Other Objects	8,629	8,729	9,001	10,245	10,665
<b>2310 SUB TOTAL</b>	<b>114,431</b>	<b>128,027</b>	<b>125,976</b>	<b>139,165</b>	<b>143,465</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Professional Service	52,651	62,399	101,675	70,000	70,000
<b>2350 SUB TOTAL</b>	<b>52,651</b>	<b>62,399</b>	<b>101,675</b>	<b>70,000</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	235,474	242,389	259,320	376,586	390,860
Benefits	139,731	141,951	151,466	215,115	224,345
Professional Service	1,950	555	2,137	3,000	3,000
Property Service	5,378	5,678	5,172	6,000	5,500
Other Service	201	2,181	3,342	2,500	3,400
Supplies	6,632	6,052	6,199	6,500	6,750
Property	0	0	0	5,000	0
Other Objects	805	1,570	1,615	2,000	3,000
<b>2360 SUB TOTAL</b>	<b>390,171</b>	<b>400,376</b>	<b>429,251</b>	<b>616,701</b>	<b>636,855</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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	905,560	894,248	855,852	909,292	902,809
Benefits	541,454	588,327	526,303	602,673	633,635
Professional Service	0	0	0	0	0
Property Service	5,096	0	0	0	0
Other Service	1,957	3,378	1,055	9,200	9,000
Supplies	13,359	28,431	30,034	34,855	44,305
Property	0	0	0	12,600	0
Other Objects	5,719	4,810	4,285	4,630	4,595
<b>2380 SUB TOTAL</b>	<b>1,473,145</b>	<b>1,519,194</b>	<b>1,417,529</b>	<b>1,573,250</b>	<b>1,594,344</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	162,549	177,921	143,748	135,209	150,479
Benefits	95,033	111,403	98,532	110,609	118,064
Professional Service	4,795	4,723	5,646	6,450	6,405
Property Service	0	0	0	100	0
Other Service	0	0	87	1,060	750
Supplies	5,295	5,032	4,752	7,335	11,200
Property	13,204	0	824	935	0
Other Objects	260	0	260	390	375
<b>2440 SUB TOTAL</b>	<b>281,136</b>	<b>299,079</b>	<b>253,849</b>	<b>262,088</b>	<b>287,273</b>

<b>2450 HEALTH NON-PUBLIC</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	214,972	216,091	248,961	259,535	263,006
Benefits	131,382	130,775	146,703	182,181	185,773
Professional Service	14,876	665	2,415	1,500	2,500
Property Service	3,249	3,194	4,015	2,950	4,200
Other Service	0	299	594	1,500	1,750
Supplies	23,122	38,109	40,420	42,150	44,110
Property	4,800	4,978	928	0	0
Other Objects	915	1,038	1,083	1,200	1,250
<b>2500 SUB TOTAL</b>	<b>393,316</b>	<b>395,149</b>	<b>445,119</b>	<b>491,016</b>	<b>502,589</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

	20/21	21/22	22/23	23/24	24/25
<b>2620 MAINTENANCE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	769,192	806,057	886,693	914,826	944,774
Benefits	502,502	519,446	561,949	629,965	652,034
Professional Service	7,008	4,566	5,415	8,200	5,800
Property Service	206,532	274,006	207,311	160,000	150,000
Other Service	97,202	83,416	99,693	109,400	156,450
Utilities	300,587	375,741	476,706	417,525	446,575
Supplies	249,460	174,646	170,398	153,900	156,340
Property	22,321	39,637	116,439	30,600	17,925
Other Objects	35	300	309	300	350
<b>2620 SUB TOTAL</b>	<b>2,154,839</b>	<b>2,277,815</b>	<b>2,524,913</b>	<b>2,424,716</b>	<b>2,530,248</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 Sheriff's Office. The increase in supplies is for security software system funded by the PA Safe Schools Grant.

### Safety and Security Services Budget

	20/21	21/22	22/23	23/24	24/25
<b>2660 SECURITY SVCS</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Professional Service	61,955	64,090	66,201	69,600	74,975
Supplies	0	0	0	0	19,200
<b>2660 SUB TOTAL</b>	<b>61,955</b>	<b>64,090</b>	<b>66,201</b>	<b>69,600</b>	<b>94,175</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	451,386	481,787	487,769	567,081	591,391
Benefits	220,334	251,214	229,667	287,359	295,353
Professional Service	21,734	5,669	5,643	9,500	8,000
Property Service	148	7,561	6,348	2,550	4,250
Other Service	103,539	122,668	149,371	142,110	141,850
Supplies	102,052	169,703	180,441	213,955	199,810
Property	0	2,384	9,114	8,300	8,060
Other Objects	0	124	114	120	150
<b>2720 SUB TOTAL</b>	<b>899,193</b>	<b>1,041,110</b>	<b>1,068,437</b>	<b>1,230,975</b>	<b>1,251,864</b>

<b>2750 NON PUB TRANS</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	39,779	40,950	37,905	38,530	41,138
Benefits	14,490	17,492	16,333	16,669	18,060
Property Service	26	1,334	1,120	450	750
Other Service	2,982	3,137	3,408	3,615	4,500
Supplies	17,252	28,966	28,996	36,660	33,270
Property	0	0	0	0	0
<b>2750 SUB TOTAL</b>	<b>74,529</b>	<b>91,879</b>	<b>87,762</b>	<b>95,924</b>	<b>97,718</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
OTHER SERVICE	31,306	31,324	32,088	32,088	32,116
<b>2910 SUB TOTAL</b>	<b>31,306</b>	<b>31,324</b>	<b>32,088</b>	<b>32,088</b>	<b>32,116</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>20/21</b>	<b>21/22</b>	<b>22/23</b>	<b>23/24</b>	<b>24/25</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Salaries	55,679	66,805	73,942	92,284	90,787
Benefits	22,459	27,614	27,933	34,656	39,864
Professional Service	0	0	0	0	0
Other Service	1,339	24,119	32,912	41,000	56,090
Supplies	26,732	10,516	23,703	29,020	29,360
Property	0	0	0	0	0
Other Objects	624	385	385	385	385
<b>3200 SUB TOTAL</b>	<b>106,833</b>	<b>129,439</b>	<b>158,875</b>	<b>197,345</b>	<b>216,486</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	25,449	26,645	25,676	27,987	28,195
Benefits	5,977	7,266	5,988	10,374	10,633
Professional Service	2,496	2,967	2,556	3,300	800
Other Service	0	0	0	2,860	3,850
Supplies	13,888	14,804	14,819	14,285	17,985
Property	15,408	477	1,004	0	0
Other Objects	0	0	0	0	0
<b>3211 SUB TOTAL</b>	<b>63,218</b>	<b>52,159</b>	<b>50,043</b>	<b>58,806</b>	<b>61,463</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 2024-25 is contractual salary and benefit increases and uniform replacements.

### Student Athletics Budget

<b>3250 STUDENT ATHLETICS</b>	<b>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	199,815	271,027	277,066	289,262	316,198
Benefits	64,353	104,616	105,894	138,075	145,735
Professional Service	62,324	66,972	70,658	85,030	84,769
Travel	12,240	16,813	20,950	29,045	32,655
Supplies	29,546	30,782	28,633	44,271	48,271
Property	43,269	41,574	43,083	36,942	60,056
<b>3250 SUB TOTAL</b>	<b>411,547</b>	<b>531,784</b>	<b>546,284</b>	<b>622,625</b>	<b>687,684</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 Budget</b>
Salaries	0	0	0	1,008	987
Benefits	7	0	3	438	433
Professional Service	16,821	36,595	32,241	54,460	54,460
Supplies	0	0	0	0	0
<b>3300 SUB TOTAL</b>	<b>16,821</b>	<b>36,595</b>	<b>32,244</b>	<b>55,906</b>	<b>55,880</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 2021-22 actual amounts.

Debt Service Budget

5110 DEBT SERVICE	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Budget	24/25 Budget
Other Objects	229,465	184,577	346,150	307,300	260,000
Other Uses Of Funds	1,315,000	1,395,000	1,265,000	1,310,000	1,355,000
<b>5110 DEBT SERVICE</b>	<b>1,544,465</b>	<b>1,579,577</b>	<b>1,611,150</b>	<b>1,617,300</b>	<b>1,615,000</b>

Debt Service – Refunded Bonds

5120 DEBT SERVICE	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Budget	24/25 Budget
Other Objects	0	0	0	0	0
Other Uses Of Funds	0	10,156,740	0	0	0
<b>5120 DEBT SERVICE</b>	<b>0</b>	<b>10,156,740</b>	<b>0</b>	<b>0</b>	<b>0</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>20/21 Actual</b>	<b>21/22 Actual</b>	<b>22/23 Actual</b>	<b>23/24 Budget</b>	<b>24/25 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 2024-25 is an increase of \$34,685 over the prior year.

The North East Middle School Renovation Project started in fiscal year 2017-18 and was completed in fiscal year 2019-20. Phase I of the North East Elementary Center GESA Project was started in fiscal year 2019-20 and was completed during fiscal year 2020-21. Phase II of the North East Elementary Center GESA Project was started in fiscal year 2020-21 and was completed during fiscal year 2021-22. The North East Elementary Center roof replacement project was started in fiscal year 2021-22 and was completed during fiscal year 2023-24. 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 stadium track, field, fencing and lighting project; high school kitchen flooring replacement, electrical switchgear replacement and auditorium main stage curtain replacement; elementary school carpet, ceiling tile and clock controller system replacement; maintenance storage building expansion will be completed during fiscal year 2024-25. Planning is underway for improvements to the interior renovations at the North East Elementary Center, improvements to the stadium fieldhouse and electrical and mechanical upgrades at the North East High School.

### Capital Projects Fund Transfers

5230 CAPITAL RESERVE	20/21 Actual	21/22 Actual	22/23 Actual	23/24 Budget	24/25 Budget
TRANSFERS	2,719,000	7,170,061	3,333,700	867,100	901,785
<b>5230 SUBTOTAL</b>	<b>2,719,000</b>	<b>7,170,061</b>	<b>3,333,700</b>	<b>867,100</b>	<b>901,785</b>

