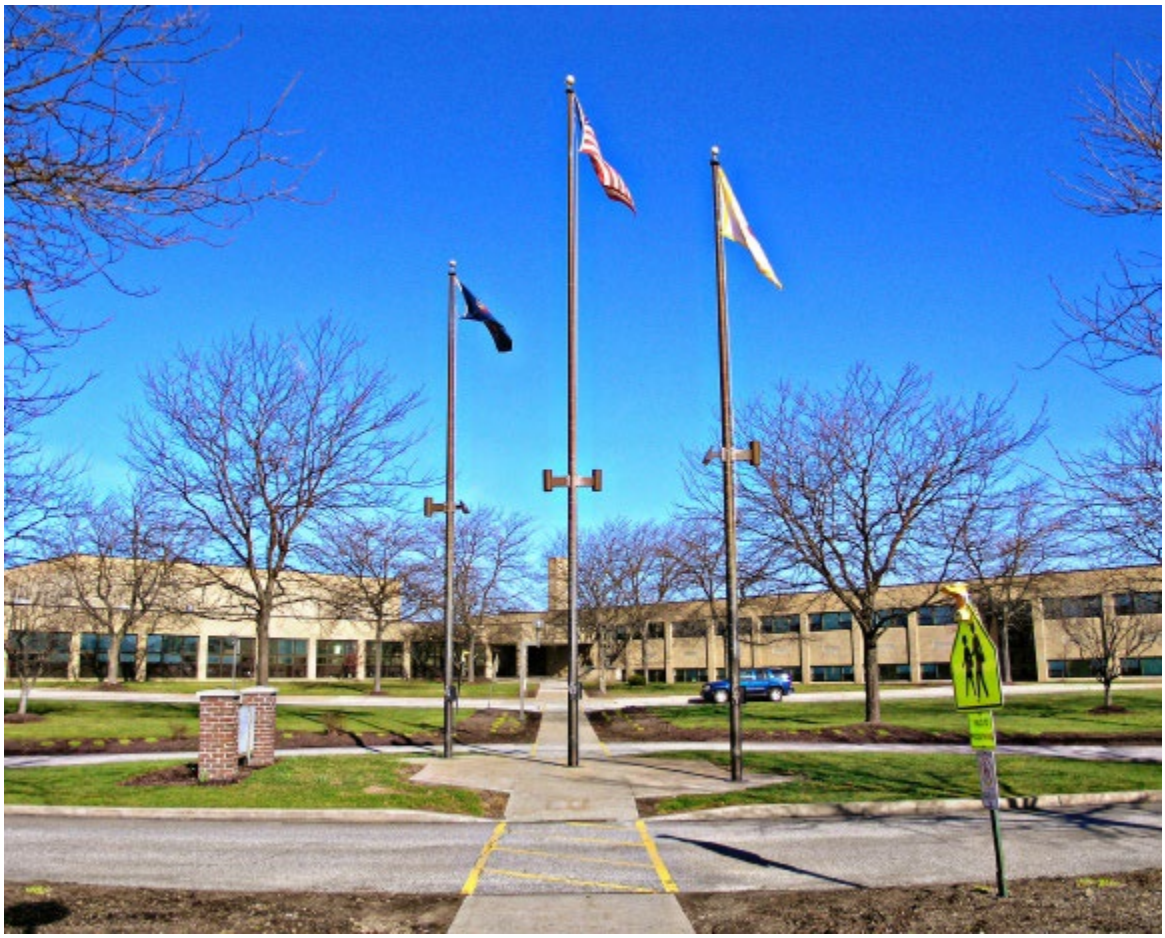


# *North East School District*

## *2025-2026 Proposed Preliminary Budget*

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# *Budget*

Summary for 2025-2026

| | 2024-25 FINAL BUDGET | 2025-26 PRELIMINARY BUDGET | INCREASE / (DECREASE) | PERCENT CHANGE |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Current Real Estate Taxes | $ 8,957,935 | $ 8,972,337 | 14,402 | 0.16% |
| Delinquent Real Estate Taxes | 340,000 | 345,000 | 5,000 | 1.47% |
| Earned Income Taxes | 1,325,000 | 1,385,000 | 60,000 | 4.53% |
| Other Taxes | 198,750 | 204,200 | 5,450 | 2.74% |
| Interest Earnings | 358,200 | 322,300 | (35,900 | -10.02% |
| Other Local Revenue | 481,765 | 454,700 | (27,065) | -5.62% |
| State Subsidies | 17,169,477 | 17,926,354 | 756,877 | 4.41% |
| Federal Subsidies | 559,615 | 548,200 | (11,415) | -2.04% |
| | 29,390,742 | 30,158,091 | 767,349 | 2.61% |
| **EXPENDITURES** | | | | |
| Salaries | 13,152,441 | 13,509,142 | 356,701 | 2.71% |
| Group Insurance | 2,972,716 | 3,605,720 | 633,004 | 21.29% |
| Payroll Taxes | 975,727 | 1,001,996 | 26,269 | 2.69% |
| Retirement | 4,637,125 | 4,763,321 | 126,196 | 2.72% |
| Tuition Reimbursement | 48,000 | 60,000 | 12,000 | 25.00% |
| Purchased Services | 1,342,457 | 1,469,607 | 127,150 | 9.47% |
| Utilities | 446,575 | 433,170 | (13,405) | -3.00% |
| Insurance | 258,242 | 286,595 | 28,353 | 10.98% |
| Communications | 70,600 | 70,555 | (45) | -0.06% |
| Tuition | 1,794,269 | 1,946,787 | 152,518 | 8.50% |
| Travel | 152,949 | 185,449 | 32,500 | 21.25% |
| Supplies | 1,076,215 | 1,088,710 | 12,495 | 1.16% |
| Oil, Gasoline & Diesel | 155,500 | 134,500 | (21,000) | -13.50% |
| Textbooks & Workbooks | 62,263 | 25,850 | (36,413) | -58.48% |
| Equipment | 127,770 | 109,664 | (18,106) | -14.17% |
| Debt Service | 1,615,000 | 1,616,650 | 1,650 | 0.10% |
| Transfer to Capital Projects Fund | 901,785 | 937,855 | 36,070 | 4.00% |
| Budgetary Reserve | - | - | - | 0.00% |
| | 29,789,634 | 31,245,571 | 1,455,937 | 4.89% |
| Increase/Decrease in Fund Balance | $(398,892) | $(1,087,480) | | |

# *Budget Overview for 2025-2026*

## Revenue

The 2025-26 proposed preliminary budget includes projected revenues of $30,158,091. This represents a $767,349 increase from 2024-25. Basic and special education subsidy has been budgeted at 0% over anticipated actual 2024-25 levels with no expected state increase in 2025-26. The preliminary budget does not include a real estate tax increase. Following is a summary of major revenue variances from the 2024-25 budget:

| MAJOR REVENUE INCREASE | |
|---|---|
| **Ready to Learn Foundation Grant**<br>• 2024-25 Adequacy supplement transitioned to base in 2025-26 | **$581,619** |
| **Retirement Subsidy**<br>• State's share of the increase in the district's retirement contribution | **105,000** |
| **Special Education Subsidy**<br>• Increase in state reimbursement based on 2024-25 actual | **68,227** |
| **PA School Safety and Security Grant**<br>• Year two of 2024-26 grant (Increase from year two of 2024-26 grant) | **61,009** |
| **Earned Income Taxes**<br>• Increase in anticipated Earned Income Tax collections | **60,000** |
| **FICA Subsidy**<br>• Increase in the state reimbursement of social security taxes | **23,500** |

| MAJOR REVENUE DECREASES | |
|---|---|
| **Basic Education Subsidy**<br>• Decrease in state reimbursement based on 2024-25 actual | **$101,545** |
| **Interest Earnings**<br>• Decrease reflects reduced fund balance and interest rates | **33,900** |
| **Tuition Income**<br>• Decrease reflects decrease of non-resident special education students | **27,000** |

# *Budget Overview for 2025-2026*

## Expenditures

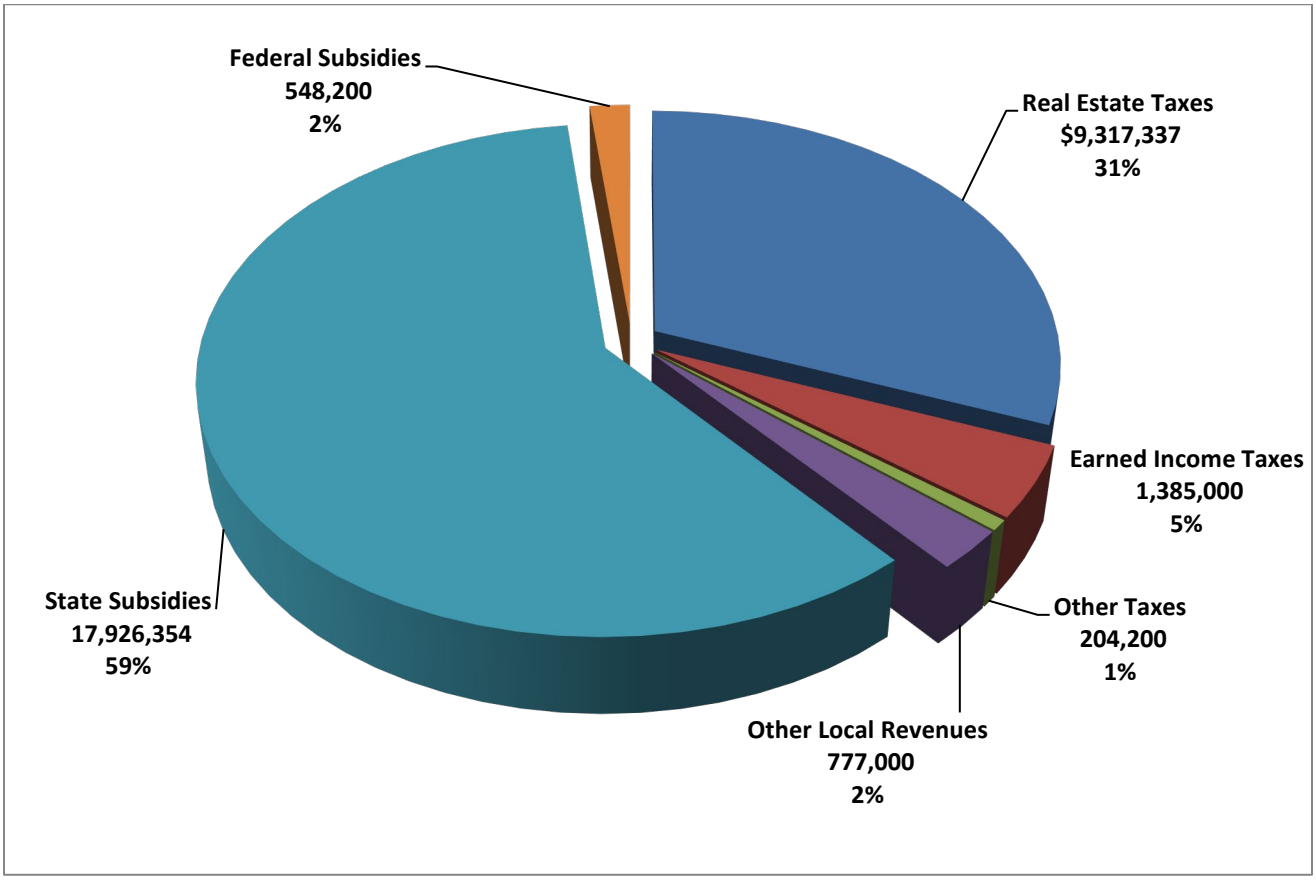
Expenditures in the 2025-26 proposed preliminary budget total $31,245,571. This is an increase of $1,455,937 or 4.89% percent. The following charts summarize the major expenditure variances from the 2024-25 budget:

| MAJOR EXPENDITURE INCREASES | |
|---|---|
| **Increase in Health Insurance**<br>• Increase due to medical inflation and proposed additional staff coverage | **$633,004** |
| **Increase in Salaries - Net**<br>• Salary increases - $455,830<br>• Less five (5) instructional retirements - $99,129 | **356,701** |
| **Increase in Charter School Tuition**<br>• Increase in number of students enrolled in charter school program | **180,085** |
| **Increase in Retirement Contributions**<br>• Contribution maintained at 35.26% of payroll | **126,196** |
| **Increase in Purchased Security Services**<br>• Includes newly contracted NE Borough Police Department SRO | **90,648** |
| **Increase in Purchased Educational Services**<br>• Includes IU5 consortium psychological and special education service | **36,502** |
| **Increase in Transfer to Capital Projects Fund**<br>• Scheduled annual increase of 4% | **36,070** |
| **Increase in Travel**<br>• Increase in student and staff travel costs | **32,500** |
| **Increase in Insurance**<br>• Increase in general liability and property insurance premiums | **28,353** |

| MAJOR EXPENDITURE DECREASES | |
|---|---|
| **Decrease in Other Tuition**<br>• Decrease in tuition costs to other LEA's and alternative education placements | **$46,470** |
| **Decrease in Textbooks & Workbooks**<br>• Decrease in planned curriculum purchases | **36,413** |

# General Fund Revenue Sources
# $30,158,091

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
# $11,683,537

Local revenue is the second largest revenue source for North East School District. The largest portion of local revenue is derived from taxes on real estate property and earned income. The 2025-26 proposed preliminary budget does not include a real estate tax increase. Local income is expected to increase by $21,887 mostly due to increase in earned income taxes. Some of the local revenue increases were offset by a decrease in non-resident student tuition and interest income.

| LOCAL SOURCE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Property Tax | 8,063,419 | 8,401,336 | 8,812,401 | 8,957,935 | 8,972,337 |
| PURTA Tax | 9,294 | 9,125 | 8,704 | 8,750 | 9,200 |
| Earned Income | 1,183,781 | 1,295,310 | 1,334,688 | 1,325,000 | 1,385,000 |
| Transfer Tax | 195,642 | 191,578 | 323,655 | 190,000 | 195,000 |
| Delinquent Tax | 287,957 | 353,226 | 485,406 | 340,000 | 345,000 |
| Interest Income | -387,162 | 135,331 | 558,591 | 358,200 | 322,300 |
| Student Athletic Admissions | 19,800 | 29,052 | 24,498 | 30,000 | 35,000 |
| State Revenue from Other (SAP) | 8,680 | 8,769 | 8,732 | 8,765 | 8,700 |
| Federal Revenue from Other (IDEA) | 355,875 | 303,253 | 316,922 | 325,000 | 310,000 |
| Rentals | 31,737 | 46,322 | 44,920 | 41,000 | 45,000 |
| Tuition | 92,823 | 92,329 | 79,871 | 53,000 | 26,000 |
| Incarcerated Education | 0 | 40,777 | 0 | 0 | 0 |
| Transportation Services to Others | 9,951 | 21,266 | 14,438 | 8,000 | 10,000 |
| Erie County Pandemic Revenue | 38,471 | 123,128 | 45,000 | 0 | 0 |
| Miscellaneous | 867,366 | 21,649 | 1,017,862 | 16,000 | 20,000 |
| **SUB TOTAL** | **10,777,694** | **11,072,451** | **13,075,688** | **11,661,650** | **11,683,537** |



# State Revenue Sources
# $17,926,354

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

| STATE SOURCES | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Basic Education Subsidy | 9,013,210 | 9,431,357 | 9,952,472 | 10,231,104 | 10,129,559 |
| Court Placed Children | 47,769 | 24,971 | 21,766 | 30,000 | 25,000 |
| Driver's Education Subsidy | 315 | 805 | 840 | 1,500 | 1,000 |
| Special Education Subsidy | 1,269,818 | 1,333,101 | 1,378,789 | 1,378,834 | 1,447,061 |
| Transportation – Public | 476,450 | 453,161 | 419,643 | 435,000 | 464,000 |
| Transportation – Non-Public | 17,325 | 18,095 | 13,475 | 14,000 | 7,200 |
| Rental & Sinking Fund | 3,282,404 | 298,458 | 294,397 | 293,980 | 296,347 |
| Medical, Nursing, Dental Services | 31,341 | 29,986 | 30,223 | 30,000 | 30,000 |
| Property Tax Reduction | 558,610 | 704,188 | 703,550 | 845,263 | 845,263 |
| School Safety and Security Grant | 109,970 | 105,699 | 154,972 | 93,991 | 155,000 |
| Ready to Learn Foundation Grant | 286,805 | 286,805 | 286,805 | 286,805 | 868,424 |
| Ready to Learn Adequacy Supplement | 0 | 0 | 0 | 0 | 0 |
| PA Smart Targeted STEM Grant | 0 | 38,003 | 0 | 0 | 0 |
| Social Security | 560,543 | 572,644 | 592,876 | 639,000 | 662,500 |
| Retirement | 2,693,031 | 2,765,027 | 2,777,761 | 2,890,000 | 2,995,000 |
| **SUB TOTAL** | **18,347,591** | **16,062,270** | **16,627,569** | **17,169,477** | **17,926,354** |

# Federal Revenue Sources
# $548,200

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

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

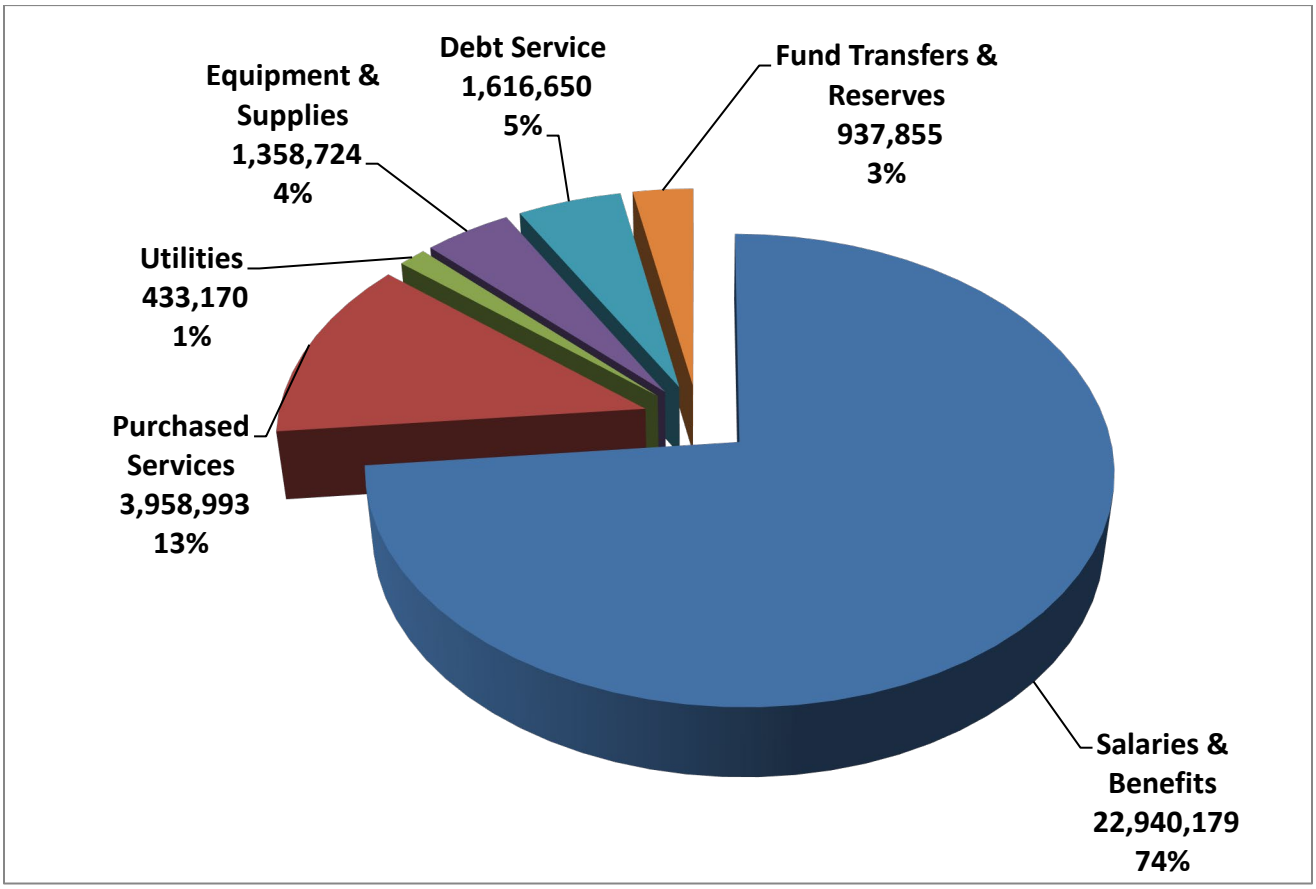
COVID-19 related grants (ESSER I, ESSER II, ESSER III, ARP 7% and other CARES Act funding) were received between 2020-21 and 2023-24 fiscal years. There are no remaining COVID-19 related grant revenues expected in the 2025-26 fiscal year.

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

# GENERAL FUND EXPENDITURES
# $31,245,571

## Introduction

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



# 1110: Regular Education

The 1110 account represents regular education expenses for K-12 instructional programming. For fiscal year 2025-26, there will be an increase of $360,011 from the previous year's budget. This is mostly attributed to increased salaries, charter school tuition and employee benefits.

## Regular Education Budget

| 1110 REGULAR ED. | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 6,047,991 | 5,970,919 | 6,116,886 | 6,243,372 | 6,382,368 |
| Benefits | 3,799,076 | 3,769,115 | 3,788,565 | 4,236,992 | 4,514,544 |
| Professional Service | 33,467 | 37,436 | 58,293 | 64,350 | 69,020 |
| Property Service | 40,810 | 42,381 | 49,398 | 43,195 | 44,170 |
| Other Service | 555,296 | 671,139 | 852,459 | 871,984 | 823,097 |
| Supplies | 669,673 | 392,646 | 414,575 | 437,006 | 432,627 |
| Property | 17,709 | 4,058 | 88,137 | 29,141 | 20,295 |
| Other Objects | 1,224 | 800 | 850 | 1,195 | 1,125 |
| **1110 SUB TOTAL** | **11,165,246** | **10,888,494** | **11,369,163** | **11,927,235** | **12,287,246** |



# 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 $431,569 over the previous year's budget and reflects salary increases, employee benefit increases and cyber charter special education tuition increases.

## Special Education Budget

| 1211 LIFE SKILLS | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 150,048 | 145,937 | 171,695 | 180,561 | 186,571 |
| Benefits | 89,057 | 89,707 | 99,183 | 113,576 | 154,922 |
| Supplies | 10,929 | 6,715 | 6,993 | 26,045 | 7,885 |
| **1211 SUB TOTAL** | **250,034** | **242,358** | **277,871** | **320,182** | **349,378** |

| 1225 SPEECH/LANG | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 58,629 | 56,023 | 60,961 | 62,978 | 65,060 |
| Benefits | 38,060 | 37,609 | 39,343 | 44,928 | 46,714 |
| Professional Service | 0 | 0 | 0 | 130 | 0 |
| Supplies | 525 | 29 | 225 | 685 | 435 |
| Other Objects | 225 | 324 | 324 | 225 | 250 |
| **1225 SUB TOTAL** | **97,439** | **93,985** | **100,853** | **108,946** | **112,459** |

| 1231 EMOTIONAL SPT | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 72,741 | 179,796 | 203,738 | 206,496 | 202,968 |
| Benefits | 44,227 | 104,567 | 113,069 | 124,844 | 162,023 |
| Professional Service | 0 | 0 | 1,388 | 0 | 0 |
| Supplies | 3,302 | 3,041 | 5,216 | 2,835 | 1,175 |
| Property | 0 | 0 | 323,411 | 0 | 0 |
| **1231 SUB TOTAL** | **120,270** | **287,404** | **323,411** | **334,175** | **366,166** |

# 1200: Special Education Continued

| 1233 AUTISTIC SPPT | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 255,363 | 282,887 | 269,540 | 284,899 | 330,436 |
| Benefits | 148,716 | 162,528 | 151,960 | 176,465 | 254,305 |
| Professional Service | 7,973 | 9,275 | 31,511 | 39,360 | 40,905 |
| Supplies | 11,086 | 10,235 | 8,589 | 35,140 | 13,610 |
| Other Objects | 0 | 0 | 830 | 0 | 0 |
| **1233 SUB TOTAL** | **423,138** | **464,925** | **462,430** | **535,863** | **639,256** |

| 1241 LEARNING SPPT | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 734,589 | 760,217 | 829,445 | 902,498 | 921,910 |
| Benefits | 470,498 | 490,319 | 514,330 | 599,951 | 638,078 |
| Supplies | 15,882 | 10,714 | 13,949 | 23,820 | 15,425 |
| Property | 0 | 0 | 3,695 | 0 | 0 |
| **1241 SUB TOTAL** | **1,220,969** | **1,261,250** | **1,361,419** | **1,526,269** | **1,575,413** |

| 1243 GIFTED SPPT | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 0 | 0 | 0 | 22,344 | 23,093 |
| Benefits | 0 | 0 | 0 | 9,706 | 10,009 |
| Supplies | 0 | 0 | 221 | 3,300 | 15,380 |
| Other Objects | 0 | 0 | 0 | 0 | 0 |
| **1243 SUB TOTAL** | **0** | **0** | **221** | **35,350** | **48,482** |

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

# 1300: Career and Technical Education

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

## Career and Technical Education Budget

| 1341 FAMILY & CONSUMER SCIENCES | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 56,119 | 63,325 | 64,211 | 60,479 | 56,560 |
| Benefits | 37,022 | 40,841 | 40,895 | 43,840 | 43,028 |
| Other Services | 0 | 0 | 0 | 840 | 0 |
| Supplies | 4,779 | 16,967 | 5,345 | 5,910 | 1,975 |
| Property | 0 | 0 | 0 | 0 | 0 |
| **1341 SUB TOTAL** | **97,920** | **121,133** | **110,451** | **111,069** | **101,563** |

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

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

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

# 1400: Other Instructional Programs

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

## Other Instructional Programs Budget

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

| 1430 HOMEBOUND | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 1,992 | 775 | 0 | 2,994 | 2,028 |
| Benefits | 863 | 343 | 15 | 1,239 | 753 |
| **1430 SUB TOTAL** | **2,855** | **1,118** | **15** | **4,233** | **2,781** |

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

# 1500: Non-Public School Programs

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

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

# 2120: Guidance Services K-12

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

## Guidance Services K-12 Budget

| 2120 GUIDANCE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 327,363 | 337,533 | 345,998 | 354,022 | 363,043 |
| Benefits | 216,894 | 226,857 | 228,707 | 259,215 | 268,437 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 198 | 120 | 189 | 2,830 | 2,830 |
| Supplies | 2,198 | 2,385 | 1,992 | 3,215 | 4,035 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 249 | 258 | 429 | 560 | 570 |
| **2120 SUB TOTAL** | **546,902** | **567,153** | **577,315** | **619,842** | **638,915** |



# 2140: Psychological Services K-12

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

## Psychological Services K-12 Budget

| 2140 PSYCHOLOGY | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 79,725 | 68,393 | 73,726 | 75,564 | 78,156 |
| Benefits | 47,186 | 43,047 | 43,841 | 50,404 | 52,401 |
| Professional Service | 0 | 110,508 | 56,196 | 60,422 | 63,609 |
| Other Service | 0 | 0 | 149 | 1,000 | 800 |
| Supplies | 208 | 1,200 | 7,863 | 8,795 | 11,365 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 0 | 0 | 305 | 420 | 430 |
| **2140 SUB TOTAL** | **127,119** | **223,148** | **182,080** | **196,605** | **206,761** |

# 2160: Social Work Services K-12

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

## Social Work Services K-12 Budget

| 2160 SOCIAL WORK | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 115,637 | 126,248 | 166,635 | 191,504 | 150,333 |
| Benefits | 75,688 | 81,492 | 109,281 | 127,120 | 111,450 |
| Professional Service | 0 | 0 | 250 | 900 | 0 |
| Other Service | 0 | 0 | 774 | 0 | 2,850 |
| Supplies | 321 | 1,007 | 1,529 | 1,735 | 1,595 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 0 | 316 | 472 | 240 | 240 |
| **2160 SUB TOTAL** | **191,646** | **209,063** | **278,941** | **321,499** | **266,468** |

# 2240: Technology

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

## Technology Budget

| 2240 COMPUTER INST | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 144,292 | 123,176 | 163,210 | 169,047 | 174,920 |
| Benefits | 100,562 | 93,266 | 108,927 | 126,152 | 131,360 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 3,252 | 1,200 | 0 | 0 | 0 |
| Other Service | 1,342 | 2,308 | 1,248 | 2,400 | 2,500 |
| Supplies | 32,066 | 34,278 | 54,207 | 57,500 | 61,505 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 115 | 114 | 114 | 120 | 120 |
| **2240 SUB TOTAL** | **281,629** | **254,342** | **327,706** | **355,219** | **370,405** |



# 2250: Library Services

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

## Library Services Budget

| 2250 LIBRARY SERVICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 202,361 | 214,902 | 225,682 | 208,257 | 222,702 |
| Benefits | 125,365 | 132,943 | 136,088 | 143,177 | 152,069 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 1,537 | 0 | 0 | 0 | 0 |
| Supplies | 33,177 | 29,938 | 40,947 | 33,638 | 39,415 |
| Property | 11,958 | 5,467 | 13,128 | 2,800 | 0 |
| Other Objects | 60 | 60 | 60 | 100 | 150 |
| **2250 SUB TOTAL** | **374,458** | **383,310** | **415,905** | **387,972** | **414,336** |



# 2260: Instruction and Curriculum Services Office

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

## Special Education Supervision Budget

| 2260 SPEC ED SUPER | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 126,728 | 130,470 | 134,633 | 146,738 | 134,002 |
| Benefits | 79,357 | 82,313 | 83,744 | 98,881 | 95,110 |
| Professional Service | 0 | 0 | 0 | 1,500 | 1,500 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 0 | 0 | 844 | 2,500 | 3,500 |
| Supplies | 164 | 488 | 393 | 0 | 1,210 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 230 | 0 | 275 | 495 | 275 |
| **2260 SUB TOTAL** | **206,479** | **213,272** | **219,889** | **250,114** | **235,597** |

# 2271: Professional Development

Account 2271 represents tuition reimbursement for certified instructional staff.

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



# 2310: Board Services

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

## Board Services Budget

| 2310 BOARD SERVICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Professional Service | 61,265 | 65,941 | 71,787 | 73,300 | 75,375 |
| Other Service | 54,393 | 46,421 | 46,415 | 52,350 | 57,500 |
| Supplies | 3,640 | 4,613 | 1,977 | 9,950 | 9,950 |
| Other Objects | 8,729 | 9,001 | 9,379 | 10,665 | 14,020 |
| **2310 SUB TOTAL** | **128,027** | **125,976** | **129,558** | **146,265** | **156,845** |



# 2350: Legal Services

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

## Legal Services Budget

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

# 2360: Superintendent's Office

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

## Superintendent's Office Budget

| 2360 SUPERINTENDENT'S OFFICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 242,389 | 259,320 | 377,076 | 398,772 | 412,669 |
| Benefits | 141,951 | 151,466 | 198,117 | 225,947 | 234,254 |
| Professional Service | 555 | 2,137 | 525 | 3,000 | 3,000 |
| Property Service | 5,678 | 5,172 | 6,046 | 5,500 | 5,000 |
| Other Service | 2,181 | 3,342 | 6,310 | 3,400 | 7,500 |
| Supplies | 6,052 | 6,199 | 8,175 | 6,750 | 6,750 |
| Property | 0 | 0 | 20,536 | 0 | 0 |
| Other Objects | 1,570 | 1,615 | 2,975 | 3,000 | 3,000 |
| **2360 SUB TOTAL** | **400,376** | **429,251** | **619,760** | **646,369** | **672,173** |



# 2380: Principals' Offices

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

## Principals' Offices Budget

| 2380 PRINCIPALS' OFFICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 894,248 | 855,853 | 831,556 | 913,989 | 907,758 |
| Benefits | 588,327 | 526,304 | 512,453 | 634,565 | 629,497 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 3,378 | 1,055 | 4,491 | 9,000 | 12,000 |
| Supplies | 28,431 | 30,034 | 31,208 | 40,094 | 44,095 |
| Property | 0 | 0 | 3,714 | 0 | 0 |
| Other Objects | 4,810 | 4,285 | 4,414 | 4,595 | 4,210 |
| **2380 SUB TOTAL** | **1,519,194** | **1,417,531** | **1,387,836** | **1,602,143** | **1,597,560** |



# 2440: Health Services
# 2450: Non-Public Health Services

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

## Health Services and Non-Public Health Services Budgets

| 2440 HEALTH SERVICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 177,921 | 143,748 | 159,298 | 150,480 | 159,957 |
| Benefits | 111,403 | 98,532 | 103,918 | 118,282 | 125,075 |
| Professional Service | 4,723 | 5,646 | 5,795 | 6,405 | 6,250 |
| Property Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 0 | 87 | 42 | 750 | 150 |
| Supplies | 5,032 | 4,752 | 8,067 | 11,315 | 9,350 |
| Property | 0 | 824 | 2,569 | 0 | 0 |
| Other Objects | 0 | 260 | 0 | 375 | 390 |
| **2440 SUB TOTAL** | **299,079** | **253,849** | **279,689** | **287,607** | **301,172** |

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





# 2511: Business Office

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

## Business Office Budget

| 2500 BUSINESS OFFICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 216,091 | 248,961 | 255,958 | 272,712 | 283,148 |
| Benefits | 130,775 | 146,702 | 161,752 | 188,753 | 196,784 |
| Professional Service | 665 | 2,416 | 405 | 2,500 | 2,500 |
| Property Service | 3,194 | 4,015 | 4,588 | 4,200 | 5,000 |
| Other Service | 299 | 594 | 1,107 | 1,750 | 3,000 |
| Supplies | 38,109 | 40,420 | 39,824 | 44,110 | 45,345 |
| Property | 4,978 | 928 | 424 | 0 | 0 |
| Other Objects | 1,038 | 1,083 | 1,238 | 1,250 | 1,300 |
| **2500 SUB TOTAL** | **395,149** | **445,119** | **465,296** | **515,275** | **537,077** |

# 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

| 2620 MAINTENANCE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 806,057 | 886,693 | 912,049 | 944,771 | 999,215 |
| Benefits | 519,446 | 561,950 | 559,001 | 647,596 | 810,778 |
| Professional Service | 4,566 | 5,415 | 3,441 | 5,800 | 5,800 |
| Property Service | 274,006 | 207,311 | 292,025 | 150,000 | 175,000 |
| Other Service | 83,416 | 99,692 | 135,171 | 160,200 | 188,600 |
| Utilities | 375,741 | 476,706 | 399,399 | 446,575 | 433,170 |
| Supplies | 174,646 | 170,398 | 210,720 | 156,340 | 165,470 |
| Property | 39,637 | 116,439 | 200,228 | 17,925 | 2,400 |
| Other Objects | 300 | 310 | 169 | 350 | 300 |
| **2620 SUB TOTAL** | **2,277,815** | **2,524,916** | **2,712,203** | **2,529,557** | **2,780,733** |



# 2660: Safety and Security Services

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

## Safety and Security Services Budget

| 2660 SECURITY SVCS | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 0 | 0 | 0 | 31,002 | 51,751 |
| Benefits | 0 | 0 | 0 | 18,737 | 40,945 |
| Professional Service | 64,090 | 66,201 | 75,744 | 15,036 | 105,484 |
| Property Service | 0 | 0 | 0 | 0 | 750 |
| Other Service | 0 | 0 | 0 | 0 | 750 |
| Supplies | 0 | 0 | 0 | 23,400 | 8,860 |
| Property | 0 | 0 | 0 | 6,000 | 0 |
| **2660 SUB TOTAL** | **64,090** | **66,201** | **75,744** | **94,175** | **208,540** |




# 2720: Transportation
# 2750 Non-Public Transportation

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

## Transportation and Non-Public Transportation Budgets

| 2720 TRANSPORTATION | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 481,787 | 487,769 | 504,459 | 595,260 | 647,503 |
| Benefits | 251,214 | 229,667 | 239,636 | 298,223 | 378,124 |
| Professional Service | 5,669 | 5,643 | 4,706 | 8,000 | 7,000 |
| Property Service | 7,561 | 6,348 | 3,918 | 4,250 | 4,500 |
| Other Service | 122,668 | 149,371 | 105,568 | 141,850 | 127,105 |
| Supplies | 169,703 | 180,441 | 166,380 | 199,810 | 185,285 |
| Property | 2,384 | 9,114 | 10,121 | 8,060 | 17,085 |
| Other Objects | 124 | 114 | 115 | 150 | 120 |
| **2720 SUB TOTAL** | **1,041,110** | **1,068,437** | **1,034,903** | **1,255,603** | **1,366,722** |

| 2750 NON PUB TRANS | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 40,950 | 37,905 | 38,571 | 41,665 | 43,613 |
| Benefits | 17,492 | 16,333 | 16,124 | 18,098 | 18,904 |
| Property Service | 1,334 | 1,120 | 690 | 750 | 800 |
| Other Service | 3,137 | 3,408 | 4,402 | 4,500 | 5,300 |
| Supplies | 28,966 | 28,995 | 27,405 | 33,270 | 30,640 |
| Property | 0 | 0 | 0 | 0 | 0 |
| **2750 SUB TOTAL** | **91,879** | **87,761** | **87,192** | **98,283** | **99,257** |

# 2910: Intermediate Unit 5 Operations Budget

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

## Intermediate Unit 5 Operations Budget

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



# 3200: Student Activities

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

## Student Activities Budget

| 3200 STUDENT ACTIVITIES | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 66,805 | 73,942 | 79,460 | 90,787 | 91,204 |
| Benefits | 27,614 | 27,934 | 29,256 | 36,039 | 39,074 |
| Professional Service | 0 | 0 | 0 | 0 | 0 |
| Other Service | 24,119 | 32,912 | 41,369 | 47,690 | 46,662 |
| Supplies | 10,516 | 23,703 | 23,906 | 29,160 | 30,015 |
| Property | 0 | 0 | 0 | 0 | 0 |
| Other Objects | 385 | 385 | 385 | 385 | 385 |
| **3200 SUB TOTAL** | **129,439** | **158,876** | **174,376** | **204,061** | **207,340** |



# 3211: Marching Band

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

## Marching Band Budget

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



# 3250: Student Athletics

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

## Student Athletics Budget

| 3250 STUDENT ATHLETICS | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 271,027 | 277,066 | 289,387 | 321,862 | 328,427 |
| Benefits | 104,616 | 105,894 | 104,941 | 148,358 | 149,026 |
| Professional Service | 66,972 | 70,658 | 72,743 | 84,769 | 87,489 |
| Travel | 16,813 | 20,951 | 24,422 | 32,655 | 36,090 |
| Supplies | 30,782 | 28,633 | 42,617 | 48,271 | 56,005 |
| Property | 41,574 | 43,081 | 38,238 | 60,056 | 68,269 |
| **3250 SUB TOTAL** | **531,784** | **546,283** | **572,348** | **695,971** | **725,306** |

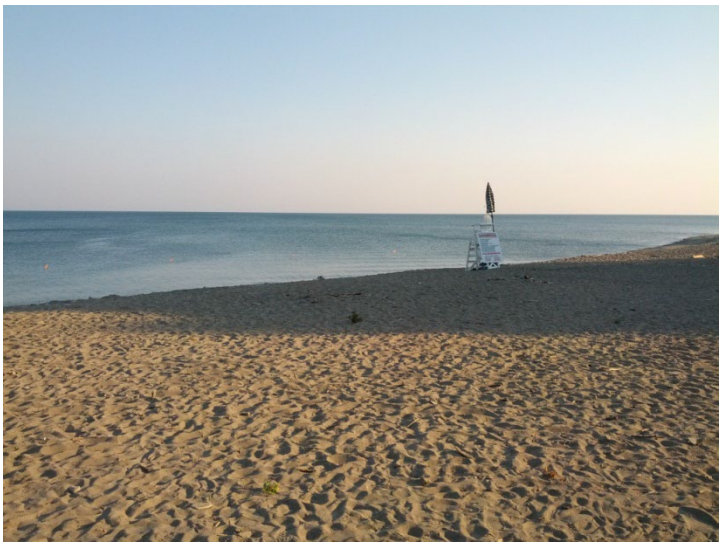


# 3300: Community Services

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

## Community Services Budget

| 3300 COMMUNITY SERVICE | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Budget | 25/26 Budget |
|---|---|---|---|---|---|
| Salaries | 0 | 0 | 0 | 987 | 1,014 |
| Benefits | 0 | 3 | 4 | 428 | 440 |
| Professional Service | 36,595 | 32,241 | 39,827 | 54,460 | 39,205 |
| Supplies | 0 | 0 | 0 | 0 | 0 |
| **3300 SUB TOTAL** | **36,595** | **32,244** | **39,831** | **55,875** | **40,659** |



# 5110: Debt Service
# 5120: Debt Service – Refunded Bonds

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

## Debt Service Budget

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

## Debt Service – Refunded Bonds

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



# 5900: Budgetary Reserve

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

## Budgetary Reserve Budget

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




## 5230 Capital Projects Transfers

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

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

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

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

## Capital Projects Fund Transfers

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