

**EAST CHINA SCHOOL DISTRICT
SPECIAL BOARD MEETING**

**Innovation Center Conference Room
Monday, June 9, 2025
6:00 PM**

Michael Westrick, President
Karen Cedar, Vice-President
Ronald Miller, Treasurer
Jessica Becker, Secretary

Jamie Haslem, Trustee
Lindsay Chopp, Trustee
Shawn Treadaway, Trustee
Suzanne Cybulla, Superintendent

AGENDA

1. **Call to Order/Moment of Silence/Pledge of Allegiance**
2. **Information/Discussion Items**
 - a. District Financial Reports, *Angie Gleason*
 - i. 2024-25 Final Budget R3
 - ii. 2025-26 Original Budget
 - iii. Supplemental Budget Information
 - b. Certification of Taxes, *Angie Gleason*

CERTIFICATION OF 2025 TAX RATE

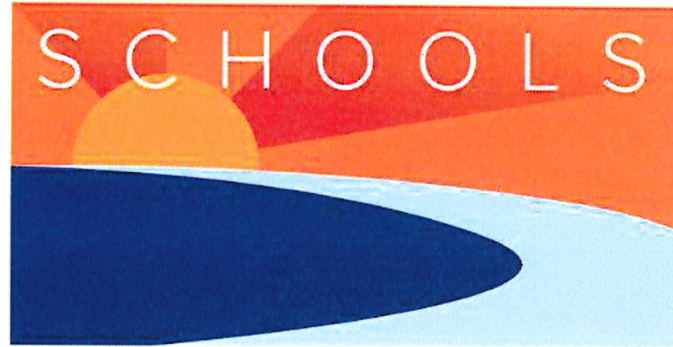
Be it resolved that the following be the tax rates for the 2025 tax rolls for the East China School District, St. Clair County for the operation of the school and debt service:

SOURCE PURPOSE MILLAGE RATE
Voted Operation 18.00 (non-homestead)
Voted Debt Retirement 2.34

3. **Recognition of Persons Wishing to Address the Board**

This portion of the agenda is for citizens to address any questions or comments to the Board. The Board will listen, take comments and questions under advisement, and not respond at this time. The presiding officer will refer questions to the superintendent for research and response.
4. **Action Items**
 - a. Certification of Taxes
5. **Adjournment**

EAST CHINA



BUILDING *our future*

**FINAL BUDGET
2024-2025**

Version: R3 (Revised Budget)

EAST CHINA SCHOOL DISTRICT BUDGET DEFINITIONS

Property Taxes	Taxes levied for school purposes by a school district on the assessed valuation of real and personal property located within the district.
Other local Revenue	Income from investments, tuition-based pre-school programs, facility rentals, insurance refunds, fees, and any other local revenue.
State Sources	Revenues received such as the foundation allowance and other grants by the school district which can be used for any legal purposes desired by the school system without restriction or so designated by grants.
Federal Sources	Revenues received directly or through the state from the federal government, which may include appropriations of state funds.
Other Transactions	Cash or receivables from a source that decreases an asset or increases a liability of another governmental unit. The most common examples are transfers from another school district or transfers from another fund (i.e., food service).
Special Education	Includes Pre-primary, Elementary, Middle School, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical, and other impairments and learning disabilities.
Compensatory Ed	Instructional activities designed to improve achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in basic skills (includes the major portion of the Title I and At-Risk grant expenditures).
Vocational Ed	Instructional activities in educational programs concerned with the knowledge and skills required to prepare learners for employment in an occupation or career.
Other Instruction	Includes instructional activities not included in the above classifications including fine arts, and pre-school.
Pupil Services	Consists of counseling, social workers, school nurse, psychological and occupational therapist services and special education teacher consultants.
Instructional Staff	These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc. Curriculum department are also included under this area.

General Admin	Consists of the elected body activities and the executive officer including elections, legal services, and general responsibility for the entire school system.
School Admin	Activities performed by the principal, assistant principal and other assistants in the general supervision of the operations of school buildings and the Performing Arts Center, along with clerical staff for these activities.
Fiscal Services	Consists of those activities concerned with the fiscal operations of the school system. These services include budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing. The interest on short-term loans, if any, and the costs certain insurance coverage is included under this function.
Internal Services	Consists of those activities concerned with duplicating, printing and postage for the entire school system.
Operation/Maint	Activities concerned with keeping the buildings open, clean and ready for daily use. They include heating, lighting, and ventilation systems and the repair of facilities and equipment. Property and liability insurance and custodial and ground maintenance costs are also included.
Pupil Trans	Consists of those activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school and also trips to school-related activities.
Central Services	Consists of those activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfer, negotiations and staff accounting. District-wide activities associated with technology support such as repair and maintenance of equipment, data processing and Internet services are also included.
Athletic Activities	Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
Community Services	Consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school district to non-public school, community recreation programs, civic activities, public libraries, and parental activities.

EAST CHINA SCHOOL DISTRICT - General Fund

2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24	2024-25	2024-25		
	AUDITED	AMENDED (R2)	FINAL (R3)		
	ACTUAL	BUDGET	BUDGET	+/-	Note:
REVENUES					
LOCAL SOURCES	13,016,364	13,244,261	13,210,239	(34,022)	
STATE SOURCES	34,454,572	35,843,230	34,634,792	(1,208,438)	1
FEDERAL SOURCES	4,686,341	2,546,337	2,250,310	(296,027)	2
OTHER TRANSACTIONS	1,155,054	1,108,509	1,265,681	157,172	
TOTAL REVENUES	53,312,331	52,742,337	51,361,022	(1,381,315)	
APPROPRIATIONS					
BASIC INSTRUCTION:					
ELEMENTARY	10,737,564	10,153,792	10,157,911	4,119	
MIDDLE SCHOOL	6,011,402	5,345,896	5,479,291	133,395	
HIGH SCHOOL	8,726,265	7,856,254	8,010,082	153,828	
SUBTOTAL	25,475,231	23,355,942	23,647,284	291,342	
ADDED NEEDS:					
SPECIAL ED	4,990,905	5,320,121	5,411,667	91,546	
COMPENSATORY ED	2,166,144	2,633,063	2,361,365	(271,698)	3
VOCATIONAL ED	11,801	41,192	18,654	(22,538)	
OTHER INSTRUCTION	413,005	1,217,828	850,377	(367,451)	4
SUBTOTAL	7,581,855	9,212,204	8,642,063	(570,141)	
TOTAL INSTRUCTION	33,057,086	32,568,146	32,289,347	(278,799)	
SUPPORTING SERVICES					
PUPIL SERVICES	3,814,623	4,046,338	3,876,587	(169,751)	5
INST. STAFF SERVICES	1,807,426	1,933,998	1,711,165	(222,833)	6
GENERAL ADMINISTRATION	565,236	545,507	554,054	8,547	
SCHOOL ADMINISTRATION	2,826,847	2,803,385	2,877,704	74,319	
FISCAL SERVICES	558,308	542,246	558,188	15,942	
INTERNAL SERVICES	26,547	20,361	23,218	2,857	
OPERATIONS/MAINTENANCE	4,772,016	4,729,855	4,878,485	148,630	
SECURITY SERVICES	347,476	313,759	328,433	14,674	
PUPIL TRANSPORTATION	2,204,340	2,453,036	2,528,239	75,203	
CENTRAL SERVICES (HR/TECH)	1,324,327	1,194,369	1,158,115	(36,254)	
ATHLETIC ACTIVITIES	1,304,280	1,330,259	1,344,669	14,410	
COMMUNITY SERVICES	56,462	35,489	72,652	37,163	
BUILDING IMPROVEMENTS	79,710	679,932	425,703	(254,229)	7
SUBTOTAL	19,687,598	20,628,534	20,337,212	(291,322)	
INTERFUND TRANSFERS					
LATCHKEY FUND	121,927	-	132,738	132,738	8
TOTAL EXPENDITURES	52,866,611	53,196,680	52,759,297	(437,383)	
NET/REV EXPENDITURES	445,720	(454,343)	(1,398,275)		
BEGINNING FUND BALANCE	6,631,352	7,077,072	7,077,072		
TOTAL FUND BALANCE	7,077,072	6,622,729	5,678,797		
TOTAL FB%	13.39%	12.45%	10.76%		

EAST CHINA SCHOOL DISTRICT

Notes to Proposed 2024-2025 FINAL (R3) General Fund Budget

Note 1 – Adjusted to align state categorical funding. Reduced 147c to reflect FY25 allocation. Included one-time categorical revenues: 147g MPERS Healthcare Reimbursement & 147c(2) MPERS One-Time Adjustment.

Note 2 – Title grants balanced to reflect current fiscal year allocations.

Note 3 – Staff reclassified to reflect current year assignments. Contracted substitute teacher costs reduced in accordance with the Title plan.

Note 4 – GSRP expenses adjusted from total award match to reflect current year expenditures and available carryover funds.

Note 5 – Noon Aid allocation reduced to reflect the General Fund portion of the cost share with the Cafeteria fund.

Note 6 – Salary and benefits costs for Title II professional development reduced to align with the approved plan.

Note 7 – Building Improvements budget adjusted to offset increased Operations & Maintenance expenditures.

Note 8 - General Fund transfer made to the Latchkey Fund to offset the deficit.

EAST CHINA SCHOOL DISTRICT

2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	12,658,319	12,892,614	12,802,669	(89,945)
OTHER LOCAL REVENUE	358,045	351,647	407,570	55,924
SUBTOTAL	13,016,364	13,244,261	13,210,239	(34,022)
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	22,857,719	21,904,618	21,766,662	(137,956)
MPSRS 147c	4,694,058	5,163,463	2,716,991	(2,446,472)
OTHER STATE GRANTS & AID	6,902,795	8,775,149	10,151,139	1,375,990
SUBTOTAL	34,454,572	35,843,230	34,634,792	(1,208,438)
<i>FEDERAL SOURCES</i>				
TITLE I & II	659,644	1,015,821	789,705	(226,116)
ESSER FUNDS	2,558,510	130,123	130,123	(0)
OTHER FEDERAL PROGRAMS	1,468,187	1,400,393	1,330,482	(69,911)
SUBTOTAL	4,686,341	2,546,337	2,250,310	(296,027)
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	1,109,993	1,108,509	1,265,681	157,172
GAIN ON SALES OF FIXED ASSETS	-	-	-	-
OTHER TRANSFERS	45,061	-	-	-
SUBTOTAL	1,155,054	1,108,509	1,265,681	157,172
TOTAL REVENUE	53,312,331	52,742,337	51,361,022	(1,381,315)

EAST CHINA SCHOOL DISTRICT
2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,566,577	5,608,072	5,598,644	(9,428)
EMPLOYEE BENEFITS	4,205,744	3,865,596	3,994,112	128,516
PURCHASED SERVICES	349,121	393,726	361,330	(32,396)
SUPPLIES/MATERIALS	616,023	286,299	203,726	(82,573)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	99	99	-
SUBTOTAL - ELEMENTARY	10,737,564	10,153,792	10,157,911	4,119
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,138,123	3,075,961	3,066,892	(9,069)
EMPLOYEE BENEFITS	2,274,335	2,008,990	2,109,086	100,096
PURCHASED SERVICES	195,037	143,781	175,869	32,088
SUPPLIES/MATERIALS	402,811	116,068	126,094	10,026
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,096	1,096	1,350	254
SUBTOTAL - MIDDLE SCHOOL	6,011,402	5,345,896	5,479,291	133,395
<i>HIGH SCHOOL</i>				
SALARIES/WAGES	4,215,527	4,232,542	4,193,389	(39,153)
EMPLOYEE BENEFITS	3,130,222	2,796,513	2,904,887	108,374
PURCHASED SERVICES	694,927	559,730	667,627	107,897
SUPPLIES/MATERIALS	567,561	151,206	126,042	(25,164)
CAPITAL OUTLAY	4,525	-	-	-
OTHER EXPENSES	113,503	116,263	118,137	1,874
SUBTOTAL - HIGH SCHOOL	8,726,265	7,856,254	8,010,082	153,828
SUBTOTAL - INSTRUCTION	25,475,231	23,355,942	23,647,284	291,342

EAST CHINA SCHOOL DISTRICT

2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
ADDED NEEDS				
<i>SPECIAL EDUCATION</i>				
SALARIES/WAGES	2,860,223	3,156,372	3,152,162	(4,210)
EMPLOYEE BENEFITS	2,018,791	2,094,837	2,190,890	96,053
PURCHASED SERVICES	73,510	59,451	60,495	1,044
SUPPLIES/MATERIALS	38,381	9,461	8,050	(1,411)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	70	70
SUBTOTAL - SPECIAL ED	4,990,905	5,320,121	5,411,667	91,546
<i>COMPENSATORY</i>				
SALARIES/WAGES	1,177,990	1,433,980	1,336,474	(97,506)
EMPLOYEE BENEFITS	801,131	867,260	888,152	20,892
PURCHASED SERVICES	118,721	250,148	120,260	(129,888)
SUPPLIES/MATERIALS	65,260	81,475	16,218	(65,257)
CAPITAL OUTLAY	2,871	-	-	-
OTHER EXPENSES	171	200	261	61
SUBTOTAL - COMPENSATORY	2,166,144	2,633,063	2,361,365	(271,698)
<i>VOCATIONAL</i>				
SALARIES/WAGES	120	500	120	(380)
EMPLOYEE BENEFITS	9	-	9	9
PURCHASED SERVICES	1,595	-	3,958	3,958
SUPPLIES/MATERIALS	10,077	40,692	8,118	(32,574)
CAPITAL OUTLAY	-	-	6,449	6,449
OTHER EXPENSES	-	-	-	-
SUBTOTAL - VOCATIONAL	11,801	41,192	18,654	(22,538)
<i>OTHER INSTRUCTION</i>				
SALARIES/WAGES	251,444	673,927	416,346	(257,581)
EMPLOYEE BENEFITS	136,732	405,636	295,179	(110,457)
PURCHASED SERVICES	8,574	40,164	49,942	9,778
SUPPLIES/MATERIALS	16,255	98,101	88,910	(9,191)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER INSTRUCTION	413,005	1,217,828	850,377	(367,451)
SUBTOTAL - ADDED NEEDS	7,581,855	9,212,204	8,642,063	(570,141)
TOTAL INSTRUCTION	33,057,086	32,568,146	32,289,347	(278,799)

EAST CHINA SCHOOL DISTRICT
2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
SUPPORTING SERVICES				
<i>COUNSELING SERVICES</i>				
SALARIES/WAGES	677,221	636,763	631,891	(4,872)
EMPLOYEE BENEFITS	489,130	387,234	400,553	13,319
PURCHASED SERVICES	52,076	17,271	38,293	21,022
SUPPLIES/MATERIALS	52	52	52	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	33	33	189	156
SUBTOTAL - COUNSELING	1,218,512	1,041,353	1,070,978	29,625
<i>HEALTH SERVICES</i>				
SALARIES/WAGES	165,038	169,114	172,566	3,452
EMPLOYEE BENEFITS	128,489	126,016	131,126	5,110
PURCHASED SERVICES	4,512	1,838	3,920	2,082
SUPPLIES/MATERIALS	1,900	1,900	3,546	1,646
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - HEALTH	299,939	298,868	311,158	12,290
<i>PSYCHOLOGICAL SERVICES</i>				
PURCHASED SERVICES	39,769	33,937	33,937	-
SUPPLIES/MATERIALS	473	473	473	-
SUBTOTAL - PSYCHOLOGICAL	40,242	34,410	34,410	-
<i>SPEECH & AUDIOLOGY</i>				
SALARIES/WAGES	500,705	550,501	555,139	4,638
EMPLOYEE BENEFITS	345,338	361,611	377,047	15,436
PURCHASED SERVICES	5,293	2,682	1,125	(1,557)
SUPPLIES/MATERIALS	1,299	192	1,374	1,182
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SPEECH & AUDIOLOGY	852,635	914,986	934,685	19,699
<i>SOCIAL WORK SERVICES</i>				
SALARIES/WAGES	405,858	436,678	438,048	1,370
EMPLOYEE BENEFITS	303,457	307,214	316,118	8,904
PURCHASED SERVICES	174	86	3,284	3,198
SUPPLIES/MATERIALS	439	356	2,069	1,713
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SOCIAL WORK	709,928	744,334	759,519	15,185
<i>TEACHER CONSULTANT SERVICES</i>				
SALARIES/WAGES	379,040	397,661	402,198	4,537
EMPLOYEE BENEFITS	289,926	286,683	300,020	13,337
PURCHASED SERVICES	3,911	1,157	5,627	4,470
SUPPLIES/MATERIALS	719	636	2,635	1,999
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - TEACHER CONSULTANT	673,596	686,137	710,480	24,343
<i>OTHER PUPIL SERVICES</i>				
SALARIES/WAGES	10,530	220,538	11,847	(208,691)
EMPLOYEE BENEFITS	5,082	102,192	39,990	(62,202)

EAST CHINA SCHOOL DISTRICT

2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
PURCHASED SERVICES	639	-	-	-
SUPPLIES/MATERIALS	3,520	3,520	3,520	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER PUPIL SERVICES	19,771	326,250	55,357	(270,893)
TOTAL SUPPORTING SERVICES	3,814,623	4,046,338	3,876,587	(169,751)
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>IMPROVEMENT OF INSTRUCTION</i>				
SALARIES/WAGES	135,391	285,173	82,903	(202,270)
EMPLOYEE BENEFITS	66,198	172,307	58,504	(113,803)
PURCHASED SERVICES	456,576	323,440	332,935	9,495
SUPPLIES/MATERIALS	2,257	2,257	2,258	1
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	565	1,050	1,050	-
SUBTOTAL - IMPRVT OF INSTRUCTION	660,987	784,227	477,650	(306,577)
<i>LIBRARY/MEDIA</i>				
SALARIES/WAGES	129,145	125,536	131,555	6,019
EMPLOYEE BENEFITS	83,396	73,567	79,322	5,755
PURCHASED SERVICES	298	300	300	-
SUPPLIES/MATERIALS	4,689	3,465	2,967	(498)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - LIBRARY/MEDIA	217,528	202,868	214,144	11,276
<i>SUPERVISION OF INSTRUCTION</i>				
SALARIES/WAGES	533,837	561,626	576,860	15,234
EMPLOYEE BENEFITS	388,675	369,176	393,920	24,744
PURCHASED SERVICES	2,757	13,799	46,086	32,287
SUPPLIES/MATERIALS	2,827	1,487	2,505	1,018
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	815	815	-	(815)
SUBTOTAL - SUPR OF INSTRUCTION	928,911	946,903	1,019,371	72,468
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES	1,807,426	1,933,998	1,711,165	(222,833)

EAST CHINA SCHOOL DISTRICT
2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
ADMINISTRATION				
BOARD OF EDUCATION				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	136,920	135,148	142,208	7,060
SUPPLIES/MATERIALS	586	465	539	74
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,862	7,771	7,837	66
SUBTOTAL - BOARD OF EDUCATION	145,368	143,384	150,584	7,200
EXECUTIVE ADMINISTRATION				
SALARIES/WAGES	232,164	229,134	222,859	(6,275)
EMPLOYEE BENEFITS	171,798	157,725	164,566	6,841
PURCHASED SERVICES	4,390	4,390	5,341	951
SUPPLIES/MATERIALS	8,960	8,361	8,361	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,556	2,513	2,343	(170)
SUBTOTAL - EXECUTIVE ADMINISTRATION	419,868	402,123	403,470	1,347
SCHOOL ADMINISTRATION				
SALARIES/WAGES	1,623,853	1,675,728	1,691,650	15,922
EMPLOYEE BENEFITS	1,151,425	1,084,814	1,140,085	55,271
PURCHASED SERVICES	20,319	20,144	21,686	1,542
SUPPLIES/MATERIALS	15,124	14,163	14,163	-
CAPITAL OUTLAY	4,494	-	-	-
OTHER EXPENSES	11,632	8,536	10,120	1,584
SUBTOTAL - SCHOOL ADMINISTRATION	2,826,847	2,803,385	2,877,704	74,319
FISCAL SERVICES				
SALARIES/WAGES	237,098	237,337	237,337	-
EMPLOYEE BENEFITS	167,800	150,337	152,576	2,239
PURCHASED SERVICES	145,594	147,277	161,313	14,036
SUPPLIES/MATERIALS	1,115	1,081	1,081	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,701	6,214	5,881	(333)
SUBTOTAL - FISCAL SERVICES	558,308	542,246	558,188	15,942
INTERNAL SERVICES				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	22,211	16,025	18,882	2,857
SUPPLIES/MATERIALS	4,336	4,336	4,336	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - INTERNAL SERVICES	26,547	20,361	23,218	2,857

EAST CHINA SCHOOL DISTRICT
2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
OPERATIONS & MAINTENANCE				
SALARIES/WAGES	1,346,885	1,544,198	1,527,039	(17,159)
EMPLOYEE BENEFITS	944,552	1,006,031	1,028,969	22,938
PURCHASED SERVICES	918,815	927,995	945,749	17,754
SUPPLIES/MATERIALS	1,333,352	1,217,066	1,342,163	125,097
CAPITAL OUTLAY	228,412	34,565	34,565	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OPERATIONS & MAINTENANCE	4,772,016	4,729,855	4,878,485	148,630
SECURITY SERVICES				
SALARIES/WAGES	101,045	153,178	155,696	2,518
EMPLOYEE BENEFITS	66,633	103,403	106,103	2,700
PURCHASED SERVICES	86,878	51,719	60,116	8,397
SUPPLIES/MATERIALS	45,920	139	6,518	6,379
CAPITAL OUTLAY	47,000	5,320	-	(5,320)
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SECURITY SERVICES	347,476	313,759	328,433	14,674
PUPIL TRANSPORTATION				
SALARIES/WAGES	800,246	1,006,133	1,019,773	13,640
EMPLOYEE BENEFITS	646,047	743,278	787,453	44,175
PURCHASED SERVICES	533,141	470,955	511,270	40,315
SUPPLIES/MATERIALS	324,710	332,603	308,876	(23,727)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(99,804)	(99,933)	(99,133)	800
SUBTOTAL - PUPIL TRANSPORTATION	2,204,340	2,453,036	2,528,239	75,203
PERSONNEL				
SALARIES/WAGES	213,238	223,249	174,040	(49,209)
EMPLOYEE BENEFITS	157,255	151,972	119,922	(32,050)
PURCHASED SERVICES	47,161	47,648	47,990	342
SUPPLIES/MATERIALS	640	507	507	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,607	1,335	1,429	94
SUBTOTAL - PERSONNEL	419,901	424,711	343,888	(80,823)
TECHNOLOGY SUPPORT				
SALARIES/WAGES	261,573	265,196	274,909	9,713
EMPLOYEE BENEFITS	198,770	168,588	173,300	4,712
PURCHASED SERVICES	273,806	280,356	310,215	29,859
SUPPLIES/MATERIALS	54,276	51,891	51,891	-
CAPITAL OUTLAY	116,001	3,627	3,912	285
OTHER EXPENSES	-	-	-	-
SUBTOTAL - TECHNOLOGY SUPPORT	904,426	769,658	814,227	44,569
TOTAL ADMINISTRATION	12,625,097	12,602,518	12,906,436	303,918

EAST CHINA SCHOOL DISTRICT
2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-24 AUDITED ACTUAL	2024-25 REVISED (R2) BUDGET	2024-25 FINAL (R3) BUDGET	+/-
<i>ATHLETIC ACTIVITIES</i>				
SALARIES/WAGES	713,249	741,739	749,115	7,376
EMPLOYEE BENEFITS	408,435	401,111	421,305	20,194
PURCHASED SERVICES	97,971	118,527	98,896	(19,631)
SUPPLIES/MATERIALS	47,959	45,631	49,834	4,203
CAPITAL OUTLAY	6,639	-	-	-
OTHER EXPENSES	30,027	23,251	25,519	2,268
SUBTOTAL - ATHLETIC ACTIVITIES	1,304,280	1,330,259	1,344,669	14,410
<i>COMMUNITY SERVICES</i>				
SALARIES/WAGES	21,334		17,424	17,424
EMPLOYEE BENEFITS	13,992		10,904	10,904
PURCHASED SERVICES	1,933	12,399	11,211	(1,188)
SUPPLIES/MATERIALS	18,526	23,090	18,205	(4,885)
CAPITAL OUTLAY	-			-
OTHER EXPENSES	677		14,908	14,908
SUBTOTAL - COMMUNITY SERVICES	56,462	35,489	72,652	37,163
<i>BUILDING IMPROVEMENTS</i>				
CAPITAL OUTLAY	79,710	679,932	425,703	(254,229)
SUBTOTAL - BUILDING IMPROVEMENTS	79,710	679,932	425,703	(254,229)
<i>INTERFUND TRANSFERS</i>				
LATCHKEY FUND	121,927	-	132,738	132,738
SUBTOTAL - INTERFUND TRANSFER	121,927	-	132,738	132,738
TOTAL OTHER EXPENDITURES	1,562,379	2,045,680	1,975,762	(69,918)
TOTAL EXPENDITURES	52,866,611	53,196,680	52,759,297	(437,383)
NET REVENUE/EXPENDITURES	445,720	(454,343)	(1,398,275)	

EAST CHINA SCHOOL DISTRICT - Cafeteria

2024-2025 PROPOSED FINAL BUDGET (R3)

	<u>2023-2024</u> <u>AUDITED</u>	<u>2024-2025</u> <u>AMENDED (R2)</u>	<u>2024-2025</u> <u>FINAL (R3)</u>	<u>+/-</u>	<u>NOTES:</u>
REVENUES					
LOCAL SOURCES (Sales & Interest)	265,981	279,632	230,677	(48,955)	1
STATE SOURCES	761,938	669,352	788,272	118,920	
FEDERAL SOURCES	1,309,566	1,010,248	1,241,448	231,200	
COMMODITITES	131,438	129,606	136,000	6,394	
TOTAL REVENUES	2,468,923	2,088,838	2,396,397	307,559	
APPROPRIATIONS					
SALARIES & FRINGES	211,839	244,119	213,864	(30,255)	
PURCHASED SVCS	1,529,521	1,450,877	1,495,573	44,696	
SUPPLIES & OTHER	46,264	23,106	24,606	1,500	
CAPITAL OUTLAY	522,324	709,962	1,321,871	611,909	2
COMMODITIES	131,438	129,606	136,000	6,394	
INDIRECT COSTS	45,061	31,188	31,188	-	
TOTAL EXPENDITURES	2,486,447	2,588,858	3,223,102	634,244	
NET REV/EXPENDITURES	(17,524)	(500,020)	(826,705)	(326,685)	
BEGINNING FUND BALANCE	1,466,518	1,448,994	1,448,994		
ENDING FUND BALANCE	1,448,994	948,974	622,289		
COMMITTED - 10% RESTRICTED	248,645	258,886	322,310		
	1,200,349	690,088	299,979		

NOTE 1: Revenue updated to match current food service sales.

NOTE 2: Capital Outlay increased per MDE spend down plan.

EAST CHINA SCHOOL DISTRICT - Latchkey

2024-2025 PROPOSED FINAL BUDGET (R3)

	<u>2023-2024</u> <u>AUDITED</u>	<u>2024-2025</u> <u>AMENDED (R2)</u>	<u>2024-2025</u> <u>FINAL (R3)</u>	<u>+/-</u>	<u>NOTES:</u>
REVENUES					
LOCAL REVENUES	481,304	500,000	492,686	(7,314)	
	-	-		-	
TOTAL REVENUES	481,304	500,000	492,686	(7,314)	
APPROPRIATIONS					
SALARIES & FRINGES	633,621	478,500	600,424	121,924	1
PURCHASED SVCS	1,783	1,500	9,000	7,500	
SUPPLIES & OTHER	23,955	20,000	16,000	(4,000)	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	-	-	-	-	
TOTAL EXPENDITURES	659,359	500,000	625,424	125,424	
TRANSFERS	121,927	-	132,738	132,738	
TRANSFERS	121,927	-	132,738	132,738	
NET REV/EXPENDITURES	(56,128)	-	-	-	
BEGINNING FUND BALANCE	56,128	-	-	-	
COMMITTED FUND BALANCE	-	-	-	-	
	0.00%	0.00%	0.00%		

NOTE 1: Adjustment to expenses to match current spend.
Modifications to program are necessary.

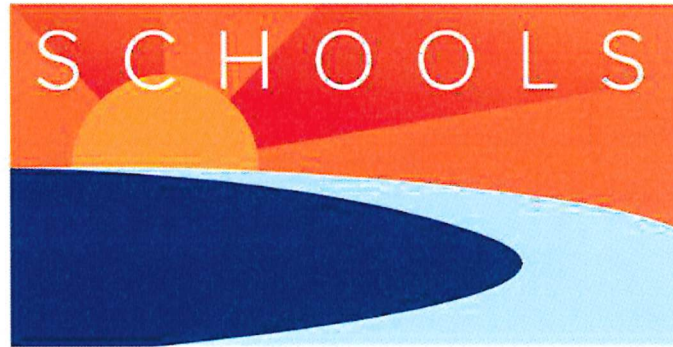
EAST CHINA SCHOOL DISTRICT - Student Activity

2024-2025 PROPOSED FINAL BUDGET (R3)

	2023-2024 AUDITED	2024-2025 AMENDED (R2)	2024-2025 FINAL (R3)	+/-
REVENUES				
REVENUES	875,882	804,130	804,130	-
TOTAL REVENUES	875,882	804,130	804,130	-
APPROPRIATIONS				
EXPENDITURES	852,697	750,000	750,000	-
TOTAL EXPENDITURES	852,697	750,000	750,000	-
NET REV/EXPENDITURES	23,185	54,130	54,130	-
BEGINNING FUND BALANCE	613,415	636,600	636,600	
COMMITTED FUND BALANCE	636,600	690,730	690,730	

NOTE EFFECTIVE FY2019-2020, GASB.84 REQUIRES RECOGNITION OF STUDENT ACTIVITY ACCOUNTS AS SPECIAL REVENUE FUND, REQUIRING ADOPTION OF ANNUAL BUDGETS BY THE BOE

EAST CHINA



BUILDING *our future*

**ORIGINAL BUDGET
2025-2026**

Version: OB (Original Budget)

EAST CHINA SCHOOL DISTRICT - General Fund

2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24	2024-25	2025-26		
	AUDITED	FINAL (R3)	ORIGINAL (OB)		
	ACTUAL	BUDGET	BUDGET	+/-	Note:
REVENUES					
LOCAL SOURCES	13,016,364	13,210,239	13,200,543	(9,696)	
STATE SOURCES	34,454,572	34,634,792	32,916,499	(1,718,293)	1, 2
FEDERAL SOURCES	4,686,341	2,250,310	2,026,899	(223,411)	3
OTHER TRANSACTIONS	1,155,054	1,265,681	1,262,822	(2,859)	
TOTAL REVENUES	53,312,331	51,361,022	49,406,763	(1,954,259)	
APPROPRIATIONS					
BASIC INSTRUCTION:					
ELEMENTARY	10,737,564	10,157,911	10,330,331	172,420	4, 5
MIDDLE SCHOOL	6,011,402	5,479,291	4,990,818	(488,473)	4
HIGH SCHOOL	8,726,265	8,010,082	7,876,512	(133,570)	4
SUBTOTAL	25,475,231	23,647,284	23,197,661	(449,623)	
ADDED NEEDS:					
SPECIAL ED	4,990,905	5,411,667	5,459,085	47,418	4
COMPENSATORY ED	2,166,144	2,361,365	1,949,522	(411,843)	4, 6
VOCATIONAL ED	11,801	18,654	11,105	(7,549)	4
OTHER INSTRUCTION	413,005	850,377	650,692	(199,685)	4, 7
SUBTOTAL	7,581,855	8,642,063	8,070,404	(571,659)	
TOTAL INSTRUCTION	33,057,086	32,289,347	31,268,065	(1,021,282)	
SUPPORTING SERVICES					
PUPIL SERVICES	3,814,623	3,876,587	3,730,652	(145,935)	4, 6
INST. STAFF SERVICES	1,807,426	1,711,165	1,739,928	28,763	4
GENERAL ADMINISTRATION	565,236	554,054	559,475	5,421	4
SCHOOL ADMINISTRATION	2,826,847	2,877,704	2,945,726	68,022	4
FISCAL SERVICES	558,308	558,188	531,061	(27,127)	4
INTERNAL SERVICES	26,547	23,218	23,218	-	
OPERATIONS/MAINTENANCE	4,772,016	4,878,485	4,866,237	(12,248)	4
SECURITY SERVICES	347,476	328,433	308,325	(20,108)	4
PUPIL TRANSPORTATION	2,204,340	2,528,239	2,551,215	22,976	4
CENTRAL SERVICES (HR/TECH)	1,324,327	1,158,115	1,243,502	85,387	4
ATHLETIC ACTIVITIES	1,304,280	1,344,669	1,373,274	28,605	4
COMMUNITY SERVICES	56,462	72,652	24,346	(48,306)	6
BUILDING IMPROVEMENTS	79,710	425,703	-	(425,703)	8
SUBTOTAL	19,687,598	20,337,212	19,896,959	(440,253)	
INTERFUND TRANSFERS					
LATCHKEY FUND	121,927	132,738	-	(132,738)	9
TOTAL EXPENDITURES	52,866,611	52,759,297	51,165,024	(1,594,273)	
NET/REV EXPENDITURES	445,720	(1,398,275)	(1,758,261)		
BEGINNING FUND BALANCE	6,631,352	7,077,072	5,678,797		
TOTAL FUND BALANCE	7,077,072	5,678,797	3,920,536		
TOTAL FB%	13.39%	10.76%	7.66%		

EAST CHINA SCHOOL DISTRICT

Notes to Proposed 2025-2026 ORIGINAL (OB) General Fund Budget

Note 1 – Per pupil foundation allowance increased by \$392. Student membership decreased by 54 students.

Note 2 – MPSERs adjustments to remove 147g & 147c(2) while increasing 147c compared to prior fiscal year.

Note 3 – Title grants reduced to reflect 85% of prior year allocation.
Fully expended ESSER grants in fiscal year 2025, no budget for 2026.

Note 4 – Adjustments based on current staff levels and negotiated contracts through June 30, 2025

Note 5 – Purchased services balanced to Early Literacy grant plan.

Note 6 – Expenses balanced to grant funding allocation.

Note 7 – GSRP expenses adjusted to balance with grant allocation.

Note 8 - Building improvements from the General Fund are not planned.

Note 9 – With the closure of the Infant/Toddler room in August, the Latchkey Fund is expected to have a balanced budget.

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	12,658,319	12,802,669	12,838,414	35,745
OTHER LOCAL REVENUE	358,045	407,570	362,129	(45,441)
SUBTOTAL	13,016,364	13,210,239	13,200,543	(9,696)
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	22,857,719	21,766,662	22,572,498	805,836
MPSRS 147c	4,694,058	2,716,991	4,151,652	1,434,661
OTHER STATE GRANTS & AID	6,902,795	10,151,139	6,192,349	(3,958,790)
SUBTOTAL	34,454,572	34,634,792	32,916,499	(1,718,293)
<i>FEDERAL SOURCES</i>				
TITLE I & II	659,644	789,705	708,528	(81,177)
ESSER FUNDS	2,558,510	130,123		(130,123)
OTHER FEDERAL PROGRAMS	1,468,187	1,330,482	1,318,371	(12,111)
SUBTOTAL	4,686,341	2,250,310	2,026,899	(223,411)
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	1,109,993	1,265,681	1,262,822	(2,859)
GAIN ON SALES OF FIXED ASSESTS	-	-	-	-
OTHER TRANSFERS	45,061	-	-	-
SUBTOTAL	1,155,054	1,265,681	1,262,822	(2,859)
TOTAL REVENUE	53,312,331	51,361,022	49,406,763	(1,954,259)

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,566,577	5,598,644	5,557,147	(41,497)
EMPLOYEE BENEFITS	4,205,744	3,994,112	3,987,932	(6,180)
PURCHASED SERVICES	349,121	361,330	572,235	210,905
SUPPLIES/MATERIALS	616,023	203,726	212,918	9,192
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	99	99	-
SUBTOTAL - ELEMENTARY	10,737,564	10,157,911	10,330,331	172,420
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,138,123	3,066,892	2,759,649	(307,243)
EMPLOYEE BENEFITS	2,274,335	2,109,086	2,037,905	(71,181)
PURCHASED SERVICES	195,037	175,869	128,541	(47,328)
SUPPLIES/MATERIALS	402,811	126,094	63,373	(62,721)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,096	1,350	1,350	-
SUBTOTAL - MIDDLE SCHOOL	6,011,402	5,479,291	4,990,818	(488,473)
<i>HIGH SCHOOL</i>				
SALARIES/WAGES	4,215,527	4,193,389	4,165,522	(27,867)
EMPLOYEE BENEFITS	3,130,222	2,904,887	2,982,453	77,566
PURCHASED SERVICES	694,927	667,627	536,796	(130,831)
SUPPLIES/MATERIALS	567,561	126,042	73,604	(52,438)
CAPITAL OUTLAY	4,525	-	-	-
OTHER EXPENSES	113,503	118,137	118,137	-
SUBTOTAL - HIGH SCHOOL	8,726,265	8,010,082	7,876,512	(133,570)
SUBTOTAL - INSTRUCTION	25,475,231	23,647,284	23,197,661	(449,623)

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
ADDED NEEDS				
<i>SPECIAL EDUCATION</i>				
SALARIES/WAGES	2,860,223	3,152,162	3,147,178	(4,984)
EMPLOYEE BENEFITS	2,018,791	2,190,890	2,243,691	52,801
PURCHASED SERVICES	73,510	60,495	60,494	(1)
SUPPLIES/MATERIALS	38,381	8,050	7,652	(398)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	70	70	-
SUBTOTAL - SPECIAL ED	4,990,905	5,411,667	5,459,085	47,418
<i>COMPENSATORY</i>				
SALARIES/WAGES	1,177,990	1,336,474	1,271,316	(65,158)
EMPLOYEE BENEFITS	801,131	888,152	672,287	(215,865)
PURCHASED SERVICES	118,721	120,260	1,513	(118,747)
SUPPLIES/MATERIALS	65,260	16,218	4,406	(11,812)
CAPITAL OUTLAY	2,871	-	-	-
OTHER EXPENSES	171	261	-	(261)
SUBTOTAL - COMPENSATORY	2,166,144	2,361,365	1,949,522	(411,843)
<i>VOCATIONAL</i>				
SALARIES/WAGES	120	120	120	-
EMPLOYEE BENEFITS	9	9	9	-
PURCHASED SERVICES	1,595	3,958	3,958	-
SUPPLIES/MATERIALS	10,077	8,118	569	(7,549)
CAPITAL OUTLAY	-	6,449	6,449	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - VOCATIONAL	11,801	18,654	11,105	(7,549)
<i>OTHER INSTRUCTION</i>				
SALARIES/WAGES	251,444	416,346	283,389	(132,957)
EMPLOYEE BENEFITS	136,732	295,179	210,865	(84,314)
PURCHASED SERVICES	8,574	49,942	103,911	53,969
SUPPLIES/MATERIALS	16,255	88,910	52,527	(36,383)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER INSTRUCTION	413,005	850,377	650,692	(199,685)
SUBTOTAL - ADDED NEEDS	7,581,855	8,642,063	8,070,404	(571,659)
TOTAL INSTRUCTION	33,057,086	32,289,347	31,268,065	(1,021,282)

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
SUPPORTING SERVICES				
<i>COUNSELING SERVICES</i>				
SALARIES/WAGES	677,221	631,891	545,403	(86,488)
EMPLOYEE BENEFITS	489,130	400,553	363,325	(37,228)
PURCHASED SERVICES	52,076	38,293	38,218	(75)
SUPPLIES/MATERIALS	52	52	52	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	33	189	189	-
SUBTOTAL - COUNSELING	1,218,512	1,070,978	947,187	(123,791)
<i>HEALTH SERVICES</i>				
SALARIES/WAGES	165,038	172,566	169,566	(3,000)
EMPLOYEE BENEFITS	128,489	131,126	133,922	2,796
PURCHASED SERVICES	4,512	3,920	2,224	(1,696)
SUPPLIES/MATERIALS	1,900	3,546	1,444	(2,102)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - HEALTH	299,939	311,158	307,156	(4,002)
<i>PSYCHOLOGICAL SERVICES</i>				
PURCHASED SERVICES	39,769	33,937	33,937	-
SUPPLIES/MATERIALS	473	473	473	-
SUBTOTAL - PSYCHOLOGICAL	40,242	34,410	34,410	-
<i>SPEECH & AUDIOLOGY</i>				
SALARIES/WAGES	500,705	555,139	555,001	(138)
EMPLOYEE BENEFITS	345,338	377,047	393,999	16,952
PURCHASED SERVICES	5,293	1,125	1,125	-
SUPPLIES/MATERIALS	1,299	1,374	1,182	(192)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SPEECH & AUDIOLOGY	852,635	934,685	951,307	16,622
<i>SOCIAL WORK SERVICES</i>				
SALARIES/WAGES	405,858	438,048	435,624	(2,424)
EMPLOYEE BENEFITS	303,457	316,118	278,207	(37,911)
PURCHASED SERVICES	174	3,284	3,284	-
SUPPLIES/MATERIALS	439	2,069	2,069	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SOCIAL WORK	709,928	759,519	719,184	(40,335)
<i>TEACHER CONSULTANT SERVICES</i>				
SALARIES/WAGES	379,040	402,198	401,979	(219)
EMPLOYEE BENEFITS	289,926	300,020	306,443	6,423
PURCHASED SERVICES	3,911	5,627	5,627	-
SUPPLIES/MATERIALS	719	2,635	2,635	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - TEACHER CONSULTANT	673,596	710,480	716,684	6,204
<i>OTHER PUPIL SERVICES</i>				
SALARIES/WAGES	10,530	11,847	11,847	-
EMPLOYEE BENEFITS	5,082	39,990	39,357	(633)

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
PURCHASED SERVICES	639	-	-	-
SUPPLIES/MATERIALS	3,520	3,520	3,520	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER PUPIL SERVICES	19,771	55,357	54,724	(633)
TOTAL SUPPORTING SERVICES	3,814,623	3,876,587	3,730,652	(145,935)
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>IMPROVEMENT OF INSTRUCTION</i>				
SALARIES/WAGES	135,391	82,903	64,203	(18,700)
EMPLOYEE BENEFITS	66,198	58,504	40,013	(18,491)
PURCHASED SERVICES	456,576	332,935	385,811	52,876
SUPPLIES/MATERIALS	2,257	2,258	1,105	(1,153)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	565	1,050	650	(400)
SUBTOTAL - IMPRVT OF INSTRUCTION	660,987	477,650	491,782	14,132
<i>LIBRARY/MEDIA</i>				
SALARIES/WAGES	129,145	131,555	131,555	-
EMPLOYEE BENEFITS	83,396	79,322	79,981	659
PURCHASED SERVICES	298	300	300	-
SUPPLIES/MATERIALS	4,689	2,967	2,967	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - LIBRARY/MEDIA	217,528	214,144	214,803	659
<i>SUPERVISION OF INSTRUCTION</i>				
SALARIES/WAGES	533,837	576,860	590,226	13,366
EMPLOYEE BENEFITS	388,675	393,920	406,260	12,340
PURCHASED SERVICES	2,757	46,086	34,352	(11,734)
SUPPLIES/MATERIALS	2,827	2,505	2,505	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	815	-	-	-
SUBTOTAL - SUPR OF INSTRUCTION	928,911	1,019,371	1,033,343	13,972
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES	1,807,426	1,711,165	1,739,928	28,763

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
ADMINISTRATION				
BOARD OF EDUCATION				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	136,920	142,208	142,208	-
SUPPLIES/MATERIALS	586	539	539	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,862	7,837	7,837	-
SUBTOTAL - BOARD OF EDUCATION	145,368	150,584	150,584	-
EXECUTIVE ADMINISTRATION				
SALARIES/WAGES	232,164	222,859	222,859	-
EMPLOYEE BENEFITS	171,798	164,566	169,987	5,421
PURCHASED SERVICES	4,390	5,341	5,341	-
SUPPLIES/MATERIALS	8,960	8,361	8,361	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,556	2,343	2,343	-
SUBTOTAL - EXECUTIVE ADMINISTRATION	419,868	403,470	408,891	5,421
SCHOOL ADMINISTRATION				
SALARIES/WAGES	1,623,853	1,691,650	1,719,640	27,990
EMPLOYEE BENEFITS	1,151,425	1,140,085	1,180,117	40,032
PURCHASED SERVICES	20,319	21,686	21,686	-
SUPPLIES/MATERIALS	15,124	14,163	14,163	-
CAPITAL OUTLAY	4,494	-	-	-
OTHER EXPENSES	11,632	10,120	10,120	-
SUBTOTAL - SCHOOL ADMINISTRATION	2,826,847	2,877,704	2,945,726	68,022
FISCAL SERVICES				
SALARIES/WAGES	237,098	237,337	237,337	-
EMPLOYEE BENEFITS	167,800	152,576	162,949	10,373
PURCHASED SERVICES	145,594	161,313	123,813	(37,500)
SUPPLIES/MATERIALS	1,115	1,081	1,081	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,701	5,881	5,881	-
SUBTOTAL - FISCAL SERVICES	558,308	558,188	531,061	(27,127)
INTERNAL SERVICES				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	22,211	18,882	18,882	-
SUPPLIES/MATERIALS	4,336	4,336	4,336	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - INTERNAL SERVICES	26,547	23,218	23,218	-

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
OPERATIONS & MAINTENANCE				
SALARIES/WAGES	1,346,885	1,527,039	1,582,711	55,672
EMPLOYEE BENEFITS	944,552	1,028,969	1,107,933	78,964
PURCHASED SERVICES	918,815	945,749	930,538	(15,211)
SUPPLIES/MATERIALS	1,333,352	1,342,163	1,210,490	(131,673)
CAPITAL OUTLAY	228,412	34,565	34,565	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OPERATIONS & MAINTENANCE	4,772,016	4,878,485	4,866,237	(12,248)
SECURITY SERVICES				
SALARIES/WAGES	101,045	155,696	152,936	(2,760)
EMPLOYEE BENEFITS	66,633	106,103	103,404	(2,699)
PURCHASED SERVICES	86,878	60,116	50,215	(9,901)
SUPPLIES/MATERIALS	45,920	6,518	1,770	(4,748)
CAPITAL OUTLAY	47,000	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SECURITY SERVICES	347,476	328,433	308,325	(20,108)
PUPIL TRANSPORTATION				
SALARIES/WAGES	800,246	1,019,773	1,020,110	337
EMPLOYEE BENEFITS	646,047	787,453	816,592	29,139
PURCHASED SERVICES	533,141	511,270	504,770	(6,500)
SUPPLIES/MATERIALS	324,710	308,876	308,876	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(99,804)	(99,133)	(99,133)	-
SUBTOTAL - PUPIL TRANSPORTATION	2,204,340	2,528,239	2,551,215	22,976
PERSONNEL				
SALARIES/WAGES	213,238	174,040	174,040	-
EMPLOYEE BENEFITS	157,255	119,922	121,936	2,014
PURCHASED SERVICES	47,161	47,990	24,321	(23,669)
SUPPLIES/MATERIALS	640	507	507	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,607	1,429	1,429	-
SUBTOTAL - PERSONNEL	419,901	343,888	322,233	(21,655)
TECHNOLOGY SUPPORT				
SALARIES/WAGES	261,573	274,909	274,909	-
EMPLOYEE BENEFITS	198,770	173,300	181,741	8,441
PURCHASED SERVICES	273,806	310,215	308,619	(1,596)
SUPPLIES/MATERIALS	54,276	51,891	156,000	104,109
CAPITAL OUTLAY	116,001	3,912	-	(3,912)
OTHER EXPENSES	-	-	-	-
SUBTOTAL - TECHNOLOGY SUPPORT	904,426	814,227	921,269	107,042
TOTAL ADMINISTRATION	12,625,097	12,906,436	13,028,759	122,323

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-24 AUDITED ACTUAL	2024-25 FINAL (R3) BUDGET	2025-26 ORIGINAL (OB) BUDGET	+/-
<i>ATHLETIC ACTIVITIES</i>				
SALARIES/WAGES	713,249	749,115	749,115	-
EMPLOYEE BENEFITS	408,435	421,305	449,910	28,605
PURCHASED SERVICES	97,971	98,896	98,896	-
SUPPLIES/MATERIALS	47,959	49,834	49,834	-
CAPITAL OUTLAY	6,639	-	-	-
OTHER EXPENSES	30,027	25,519	25,519	-
SUBTOTAL - ATHLETIC ACTIVITIES	1,304,280	1,344,669	1,373,274	28,605
<i>COMMUNITY SERVICES</i>				
SALARIES/WAGES	21,334	17,424	7,061	(10,363)
EMPLOYEE BENEFITS	13,992	10,904	8,798	(2,106)
PURCHASED SERVICES	1,933	11,211	255	(10,956)
SUPPLIES/MATERIALS	18,526	18,205	2,068	(16,137)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	677	14,908	6,164	(8,744)
SUBTOTAL - COMMUNITY SERVICES	56,462	72,652	24,346	(48,306)
<i>BUILDING IMPROVEMENTS</i>				
CAPITAL OUTLAY	79,710	425,703	-	(425,703)
SUBTOTAL - BUILDING IMPROVEMENTS	79,710	425,703	-	(425,703)
<i>INTERFUND TRANSFERS</i>				
LATCHKEY FUND	121,927	132,738	-	(132,738)
SUBTOTAL - INTERFUND TRANSFER	121,927	132,738	-	(132,738)
TOTAL OTHER EXPENDITURES	1,562,379	1,975,762	1,397,620	(578,142)
TOTAL EXPENDITURES	52,866,611	52,759,297	51,165,024	(1,594,273)
NET REVENUE/EXPENDITURES	445,720	(1,398,275)	(1,758,261)	

EAST CHINA SCHOOL DISTRICT - Cafeteria

2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-2024 AUDITED	2024-2025 FINAL (R3)	2025-2026 ORIGINAL (OB)	+/-	NOTES:
REVENUES					
LOCAL SOURCES (Sales & Interest)	265,981	230,677	230,677	-	1
STATE SOURCES	761,938	788,272	788,272	-	
FEDERAL SOURCES	1,309,566	1,241,448	1,241,448	-	
COMMODITITES	131,438	136,000	136,000	-	
TOTAL REVENUES	2,468,923	2,396,397	2,396,397	-	
APPROPRIATIONS					
SALARIES & FRINGES	211,839	213,864	213,864	-	
PURCHASED SVCS	1,529,521	1,495,573	1,495,573	-	
SUPPLIES & OTHER	46,264	24,606	24,606	-	
CAPITAL OUTLAY	522,324	1,321,871	495,166	(826,705)	2
COMMODITIES	131,438	136,000	136,000	-	
INDIRECT COSTS	45,061	31,188	31,188	-	
TOTAL EXPENDITURES	2,486,447	3,223,102	2,396,397	(826,705)	
NET REV/EXPENDITURES	(17,524)	(826,705)	-	826,705	
BEGINNING FUND BALANCE	1,466,518	1,448,994	622,289		
ENDING FUND BALANCE	1,448,994	622,289	622,289		
COMMITTED - 10%	248,645	322,310	239,640		
RESTRICTED	1,200,349	299,979	382,649		

NOTE 1: Maintain prior year revenue.

NOTE 2: Reduced Capital Outlay expenditures as spend down plan is completed.

EAST CHINA SCHOOL DISTRICT - Latchkey

2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	2023-2024 AUDITED	2024-2025 FINAL (R3)	2025-2026 ORIGINAL (OB)	+/-	NOTES:
REVENUES					
LOCAL REVENUES	481,304	492,686	405,836	(86,850)	1
	-			-	
TOTAL REVENUES	481,304	492,686	405,836	(86,850)	
APPROPRIATIONS					
SALARIES & FRINGES	633,621	600,424	356,769	(243,655)	1
PURCHASED SVCS	1,783	9,000	9,000	-	
SUPPLIES & OTHER	23,955	16,000	16,000	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	-	-	-	-	
TOTAL EXPENDITURES	659,359	625,424	381,769	(243,655)	
TRANSFERS	121,927	132,738	-	(132,738)	
TRANSFERS	121,927	132,738	-	(132,738)	
NET REV/EXPENDITURES	(56,128)	-	24,067	24,067	
BEGINNING FUND BALANCE	56,128	-	-		
COMMITTED FUND BALANCE	-	-	24,067		
	0.00%	0.00%	6.30%		

NOTE 1: Revenue and expenses reduced to reflect Infant/Toddler room closure August, 2025

EAST CHINA SCHOOL DISTRICT - Student Activity

2025-2026 PROPOSED ORIGINAL BUDGET (OB)

	<u>2023-2024</u> <u>AUDITED</u>	<u>2024-2025</u> <u>FINAL (R3)</u>	<u>2025-2026</u> <u>ORIGINAL (OB)</u>	<u>+/-</u>
REVENUES				
REVENUES	875,882	804,130	850,000	45,870
TOTAL REVENUES	875,882	804,130	850,000	45,870
APPROPRIATIONS				
EXPENDITURES	852,697	750,000	800,000	50,000
TOTAL EXPENDITURES	852,697	750,000	800,000	50,000
NET REV/EXPENDITURES	23,185	54,130	50,000	(4,130)
BEGINNING FUND BALANCE	613,415	636,600	636,600	
COMMITTED FUND BALANCE	636,600	690,730	686,600	

NOTE EFFECTIVE FY2019-2020, GASB.84 REQUIRES RECOGNITION OF STUDENT ACTIVITY ACCOUNTS AS SPECIAL REVENUE FUND, REQUIRING ADOPTION OF ANNUAL BUDGETS BY THE BOE



East China School District, St. Clair County, Michigan.

The special meeting of the Board of Education of said school district was held on the 9th day of June, 2025, at 6:00 o'clock p.m.

The meeting was called to order by Michael Westrick, President.

Present:

Absent:

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS, the Board of Education of the East China School District has been provided and reviewed information from Stauder, Barch and Associates regarding required millage rates for completion of the District's 2025 L-4029 Tax Rate Request Form so as to meet annual bond payments

NOW, THEREFORE, BE IT RESOLVED:

1. The following be the tax rates for the 2025 tax rolls for the East China School District, St. Clair County for the operation of the schools and debt service:

SOURCE	PURPOSE	MILLAGE RATE
Voted	Operation	18.00 (non-homestead)
Voted	Debt Retirement	2.34

All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution and the same are hereby rescinded.

Ayes:

Nays:

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the East China School District, St. Clair County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at their special meeting held on June 9, 2025, the original of which resolution is a part of the Board's minutes and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education