

**EAST CHINA SCHOOL DISTRICT
SPECIAL BOARD MEETING**

**Innovation Center Conference Room
Monday, June 8, 2026
6:00 PM**

Michael Westrick, President
Jamie Haslem, Vice-President
Shawn Treadaway, Treasurer
Jessica Becker, Secretary

Karen Cedar, Trustee
Lindsay Chopp, Trustee
Ronald Miller, Trustee
Suzanne Cybulla, Superintendent

AGENDA

1. Call to Order/Moment of Silence/Pledge of Allegiance

2. Information/Discussion Items

- a. District Financial Reports, *Stephanie Calu*
 - i. 2025-26 Final Budget
 - ii. 2026-27 Original Budget
- b. Certification of Taxes, *Stephanie Calu*

CERTIFICATION OF 2026 TAX RATE

Be it resolved that the following be the tax rates for the 2026 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

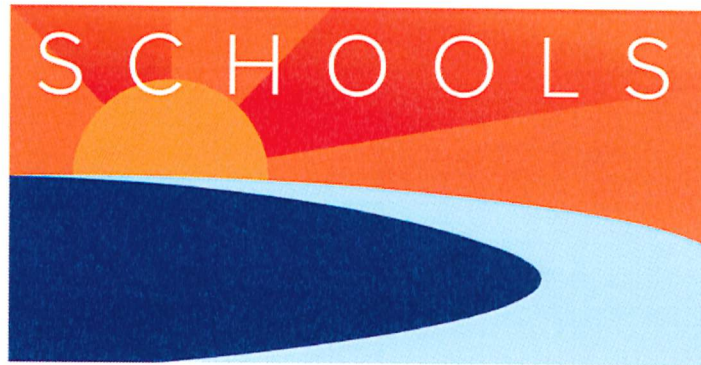
This portion of the agenda is for citizens to address any questions or comments to the Board. The Board will listen, take comments and questions under advisement, and not respond at this time. The presiding officer will refer questions to the superintendent for research and response.

4. Action Items

- a. Certification of Taxes

5. Adjournment

EAST CHINA



BUILDING *our future*

FINAL BUDGET 2025-2026

Version: R2 (FINAL 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

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL (R2) BUDGET	+/-	Note:
REVENUES						
LOCAL SOURCES	12,780,749	13,200,543	13,498,075	13,589,901	91,826	
STATE SOURCES	34,203,614	32,916,499	35,110,441	35,380,050	269,609	1
FEDERAL SOURCES	2,215,539	2,026,899	1,916,677	1,900,251	-16,426	2
OTHER TRANSACTIONS	<u>1,229,419</u>	<u>1,262,822</u>	<u>1,134,432</u>	<u>1,142,106</u>	<u>7,674</u>	
TOTAL REVENUES	50,429,321	49,406,763	51,659,625	52,012,308	352,683	3
APPROPRIATIONS						
BASIC INSTRUCTION:						
ELEMENTARY	10,181,876	10,330,331	10,523,502	10,361,187	-162,315	
MIDDLE SCHOOL	5,576,586	4,990,818	5,392,854	5,417,277	24,423	
HIGH SCHOOL	<u>8,034,768</u>	<u>7,876,512</u>	<u>7,354,992</u>	<u>7,528,671</u>	<u>173,679</u>	
SUBTOTAL	23,793,230	23,197,661	23,271,348	23,307,135	35,787	
ADDED NEEDS:						
SPECIAL ED	5,156,644	5,459,085	5,267,756	5,338,352	70,596	
COMPENSATORY ED	2,373,711	1,949,522	2,053,215	2,060,987	7,772	
VOCATIONAL ED	18,950	11,105	11,157	4,708	-6,449	
OTHER INSTRUCTION	<u>802,727</u>	<u>650,692</u>	<u>748,094</u>	<u>886,305</u>	<u>138,211</u>	
SUBTOTAL	8,352,032	8,070,404	8,080,222	8,290,351	210,129	
TOTAL INSTRUCTION	32,145,262	31,268,065	31,351,570	31,597,486	245,916	
SUPPORTING SERVICES						
PUPIL SERVICES	3,884,252	3,730,652	3,951,499	3,991,012	39,513	
INST. STAFF SERVICES	1,661,579	1,739,928	1,551,504	1,571,866	20,362	
GENERAL ADMINISTRATION	602,267	559,475	584,562	625,386	40,824	
SCHOOL ADMINISTRATION	2,866,135	2,945,726	2,933,886	2,973,535	39,649	
FISCAL SERVICES	554,206	531,061	532,058	536,994	4,936	
INTERNAL SERVICES	31,100	23,218	23,218	23,218	0	
OPERATIONS/MAINTENANCE	4,834,951	4,866,237	4,792,431	4,839,260	46,829	
SECURITY SERVICES	326,385	308,325	312,255	325,229	12,974	
PUPIL TRANSPORTATION	2,448,461	2,551,215	2,501,189	2,544,726	43,537	
CENTRAL SERVICES (HR/TECH)	1,278,020	1,243,502	1,528,101	1,608,746	80,645	
ATHLETIC ACTIVITIES	1,371,396	1,373,274	1,327,719	1,337,050	9,331	
COMMUNITY SERVICES	68,740	24,346	8,487	16,287	7,800	
BUILDING IMPROVEMENTS	<u>430,564</u>	<u>0</u>	<u>261,146</u>	<u>1,146</u>	<u>-260,000</u>	4
SUBTOTAL	20,358,056	19,896,959	20,308,055	20,394,455	86,400	
INTERFUND TRANSFERS						
LATCHKEY FUND	117,318	0	0	0	0	
TOTAL EXPENDITURES	52,620,636	51,165,024	51,659,625	51,991,941	332,316	3
NET/REV EXPENDITURES	-2,191,315	-1,758,261	0	20,368		
BEGINNING FUND BALANCE	<u>7,077,071</u>	<u>4,885,756</u>	<u>4,885,756</u>	<u>4,885,756</u>		
TOTAL FUND BALANCE	4,885,756	3,127,495	4,885,756	4,906,124		
TOTAL FB%	9.28%	6.11%	9.46%	9.44%		

EAST CHINA SCHOOL DISTRICT

Notes to Proposed 2025-2026 FINAL (R2) General Fund Budget

Note 1 – Adjusted to align state categorical. Reduced 147a(2) MPSERS Normal Cost Offset to reflect quarterly payments. Reduced 147e. Reduced 35j, carryover only allowed through September 30, 2025. Increased 27I(2).

Note 2 – IDEA Reduced by Prop Share allocations.

Note 3 – Revenue increased and expenditures increased to reflect state categorical 27I(2) Educators Compensation Program

Note 4 – Adjusted Capital Outlay expenditures to reflect actuals.

EAST CHINA SCHOOL DISTRICT

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
REVENUES					
<i>LOCAL SOURCES</i>					
PROPERTY TAX	12,350,416	12,838,414	13,147,112	13,190,021	(42,909)
OTHER LOCAL REVENUE	430,333	362,129	350,963	399,880	(48,917)
SUBTOTAL	12,780,749	13,200,543	13,498,075	13,589,901	(91,826)
<i>STATE SOURCES</i>					
FOUNDATION ALLOWANCE NET OF TAXES	21,882,943	22,572,498	22,793,677	23,088,023	(294,346)
MPSRS 147c UAAL	2,716,991	4,151,652	3,930,776	3,930,776	-
OTHER STATE GRANTS & AID	9,603,680	6,192,349	8,385,988	8,361,251	24,737
SUBTOTAL	34,203,614	32,916,499	35,110,441	35,380,050	(269,609)
<i>FEDERAL SOURCES</i>					
TITLE I, II, IV	708,602	708,528	627,128	655,417	(28,289)
ESSER FUNDS	130,123				-
OTHER FEDERAL PROGRAMS	1,376,814	1,318,371	1,289,549	1,244,834	44,715
SUBTOTAL	2,215,539	2,026,899	1,916,677	1,900,251	16,426
<i>OTHER TRANSACTIONS</i>					
RESA & OTHER INTERDISTRICT SOURCES	1,117,795	1,262,822	1,134,432	1,142,106	(7,674)
GAIN ON SALES OF FIXED ASSETS	72,100	-	-		-
OTHER TRANSFERS	39,524	-	-		-
SUBTOTAL	1,229,419	1,262,822	1,134,432	1,142,106	(7,674)
TOTAL REVENUE	50,429,321	49,406,763	51,659,625	52,012,308	(352,683)

EAST CHINA SCHOOL DISTRICT

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
APPROPRIATIONS					
INSTRUCTION					
<i>ELEMENTARY</i>					
SALARIES/WAGES	5,598,550	5,557,147	5,658,010	5,720,316.78	(62,307)
EMPLOYEE BENEFITS	4,067,700	3,987,932	4,080,240	4,103,205.46	(22,965)
PURCHASED SERVICES	336,332	572,235	572,235	324,282.66	247,952
SUPPLIES/MATERIALS	179,195	212,918	212,918	213,382.46	(464)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	99	99	99	-	99
SUBTOTAL - ELEMENTARY	10,181,876	10,330,331	10,523,502	10,361,187	162,315
<i>MIDDLE SCHOOL</i>					-
SALARIES/WAGES	3,066,577	2,759,649	3,036,239	3,018,976.20	17,263
EMPLOYEE BENEFITS	2,171,095	2,037,905	2,163,351	2,179,049.07	(15,698)
PURCHASED SERVICES	220,297	128,541	128,541	151,228.06	(22,687)
SUPPLIES/MATERIALS	117,267	63,373	63,373	67,263.72	(3,891)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	1,350	1,350	1,350	760.00	590
SUBTOTAL - MIDDLE SCHOOL	5,576,586	4,990,818	5,392,854	5,417,277	(24,423)
<i>HIGH SCHOOL</i>					-
SALARIES/WAGES	4,173,318	4,165,522	3,854,167	3,890,566.80	(36,400)
EMPLOYEE BENEFITS	2,985,813	2,982,453	2,772,288	2,788,644.66	(16,357)
PURCHASED SERVICES	677,207	536,796	536,796	612,562.16	(75,766)
SUPPLIES/MATERIALS	107,417	73,604	73,604	79,508.00	(5,904)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	91,013	118,137	118,137	157,389.00	(39,252)
SUBTOTAL - HIGH SCHOOL	8,034,768	7,876,512	7,354,992	7,528,671	(173,679)
SUBTOTAL - INSTRUCTION	23,793,230	23,197,661	23,271,348	23,307,135	(35,787)

EAST CHINA SCHOOL DISTRICT

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
ADDED NEEDS					-
SPECIAL EDUCATION					-
SALARIES/WAGES	2,976,611	3,147,178	3,081,199	3,126,060.43	(44,861)
EMPLOYEE BENEFITS	2,108,136	2,243,691	2,118,341	2,149,195.09	(30,854)
PURCHASED SERVICES	64,961	60,494	60,494	55,644.00	4,850
SUPPLIES/MATERIALS	6,866	7,652	7,652	7,452.00	200
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	70	70	70	-	70
SUBTOTAL - SPECIAL ED	5,156,644	5,459,085	5,267,756	5,338,352	(70,596)
COMPENSATORY					-
SALARIES/WAGES	1,327,294	1,271,316	1,217,483	1,229,788.90	(12,306)
EMPLOYEE BENEFITS	903,440	672,287	829,813	821,031.69	8,781
PURCHASED SERVICES	127,070	1,513	1,513	5,760.00	(4,247)
SUPPLIES/MATERIALS	15,646	4,406	4,406	4,406.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	261	-	-	-	-
SUBTOTAL - COMPENSATORY	2,373,711	1,949,522	2,053,215	2,060,987	(7,772)
VOCATIONAL					-
SALARIES/WAGES	120	120	120	120.00	-
EMPLOYEE BENEFITS	9	9	61	61.00	-
PURCHASED SERVICES	4,126	3,958	3,958	3,958.00	-
SUPPLIES/MATERIALS	8,246	569	569	569.00	-
CAPITAL OUTLAY	6,449	6,449	6,449	-	6,449
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - VOCATIONAL	18,950	11,105	11,157	4,708	6,449
OTHER INSTRUCTION					-
SALARIES/WAGES	416,925	283,389	367,303	410,083.78	(42,781)
EMPLOYEE BENEFITS	262,420	210,865	224,353	318,442.24	(94,089)
PURCHASED SERVICES	42,018	103,911	103,911	105,251.61	(1,341)
SUPPLIES/MATERIALS	81,364	52,527	52,527	52,527.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - OTHER INSTRUCTION	802,727	650,692	748,094	886,305	(138,211)
SUBTOTAL - ADDED NEEDS	8,352,032	8,070,404	8,080,222	8,290,351	(210,129)
TOTAL INSTRUCTION	32,145,262	31,268,065	31,351,570	31,597,486	(245,916)

EAST CHINA SCHOOL DISTRICT
2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
SUPPORTING SERVICES					-
COUNSELING SERVICES					-
SALARIES/WAGES	631,439	545,403	568,551	574,991.00	(6,440)
EMPLOYEE BENEFITS	423,761	363,325	360,735	365,514.86	(4,780)
PURCHASED SERVICES	14,699	38,218	38,218	38,218.00	-
SUPPLIES/MATERIALS	24	52	52	52.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	189	189	189	189.00	-
SUBTOTAL - COUNSELING	1,070,112	947,187	967,745	978,965	(11,220)
HEALTH SERVICES					-
SALARIES/WAGES	190,463	169,566	190,757	193,636.69	(2,880)
EMPLOYEE BENEFITS	145,620	133,922	149,685	150,595.78	(911)
PURCHASED SERVICES	7,797	2,224	2,224	2,596.30	(372)
SUPPLIES/MATERIALS	4,073	1,444	1,444	2,958.00	(1,514)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - HEALTH	347,953	307,156	344,110	349,787	(5,677)
PSYCHOLOGICAL SERVICES					-
PURCHASED SERVICES	45,923	33,937	33,937	33,937.00	-
SUPPLIES/MATERIALS	1,943	473	473	473.00	-
SUBTOTAL - PSYCHOLOGICAL	47,866	34,410	34,410	34,410	-
SPEECH & AUDIOLOGY					-
SALARIES/WAGES	534,829	555,001	606,449	612,888.68	(6,440)
EMPLOYEE BENEFITS	364,854	393,999	387,845	390,768.83	(2,924)
PURCHASED SERVICES	1,679	1,125	1,125	1,125.00	-
SUPPLIES/MATERIALS	1,434	1,182	1,182	1,206.29	(24)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - SPEECH & AUDIOLOGY	902,796	951,307	996,601	1,005,989	(9,388)
SOCIAL WORK SERVICES					-
SALARIES/WAGES	435,971	435,624	457,658	460,879.00	(3,221)
EMPLOYEE BENEFITS	319,918	278,207	327,500	329,290.88	(1,791)
PURCHASED SERVICES	3,297	3,284	3,284	3,284.00	-
SUPPLIES/MATERIALS	2,069	2,069	2,069	2,069.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - SOCIAL WORK	761,255	719,184	790,511	795,523	(5,012)
TEACHER CONSULTANT SERVICES					-
SALARIES/WAGES	399,517	401,979	456,391	460,279.15	(3,888)
EMPLOYEE BENEFITS	303,138	306,443	336,191	338,167.80	(1,977)
PURCHASED SERVICES	5,559	5,627	5,627	73.00	5,554
SUPPLIES/MATERIALS	2,480	2,635	2,635	2,699.71	(65)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - TEACHER CONSULTANT	710,694	716,684	800,844	801,220	(376)
OTHER PUPIL SERVICES					-
SALARIES/WAGES	26,547	11,847	9,390	14,624.50	(5,235)
EMPLOYEE BENEFITS	17,029	39,357	4,368	6,974.37	(2,606)
PURCHASED SERVICES	-	-	-	-	-

SUPPLIES/MATERIALS	-	3,520	3,520	3,520.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - OTHER PUPIL SERVICES	43,576	54,724	17,278	25,119	(7,841)
TOTAL SUPPORTING SERVICES	3,884,252	3,730,652	3,951,499	3,991,012	(39,513)
INSTRUCTIONAL STAFF SUPPORT SERVICES					-
IMPROVEMENT OF INSTRUCTION					-
SALARIES/WAGES	106,594	64,203	65,330	66,548.25	(1,218)
EMPLOYEE BENEFITS	66,484	40,013	33,057	33,707.92	(651)
PURCHASED SERVICES	333,525	385,811	385,811	389,603.04	(3,792)
SUPPLIES/MATERIALS	1,062	1,105	1,105	1,105.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	350	650	650	200.00	450
SUBTOTAL - IMPRVT OF INSTRUCTION	508,015	491,782	485,953	491,164	(5,211)
LIBRARY/MEDIA					-
SALARIES/WAGES	123,609	131,555	133,443	135,375.00	(1,932)
EMPLOYEE BENEFITS	78,483	79,981	68,262	70,387.26	(2,125)
PURCHASED SERVICES	675	300	300	400.00	(100)
SUPPLIES/MATERIALS	2,300	2,967	2,967	3,072.00	(105)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - LIBRARY/MEDIA	205,067	214,803	204,972	209,234	(4,262)
SUPERVISION OF INSTRUCTION					-
SALARIES/WAGES	537,215	590,226	487,194	492,024.36	(4,830)
EMPLOYEE BENEFITS	366,677	406,260	336,528	338,959.94	(2,432)
PURCHASED SERVICES	43,086	34,352	34,352	33,046.45	1,306
SUPPLIES/MATERIALS	1,519	2,505	2,505	2,356.19	149
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	5,081.00	(5,081)
SUBTOTAL - SUPR OF INSTRUCTION	948,497	1,033,343	860,579	871,468	(10,889)
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES	1,661,579	1,739,928	1,551,504	1,571,866	(20,362)

EAST CHINA SCHOOL DISTRICT

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
ADMINISTRATION					-
BOARD OF EDUCATION					-
SALARIES/WAGES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
PURCHASED SERVICES	184,943	142,208	142,208	174,203.00	(31,995)
SUPPLIES/MATERIALS	500	539	539	539.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	7,837	7,837	7,837	7,683.74	153
SUBTOTAL - BOARD OF EDUCATION	193,280	150,584	150,584	182,426	(31,842)
EXECUTIVE ADMINISTRATION					-
SALARIES/WAGES	229,784	222,859	242,699	244,309.00	(1,610)
EMPLOYEE BENEFITS	163,648	169,987	175,234	176,035.50	(802)
PURCHASED SERVICES	6,065	5,341	5,341	10,833.00	(5,492)
SUPPLIES/MATERIALS	6,853	8,361	8,361	8,361.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	2,637	2,343	2,343	3,421.68	(1,079)
SUBTOTAL - EXECUTIVE ADMINISTRATION	408,987	408,891	433,978	442,960	(8,982)
SCHOOL ADMINISTRATION					-
SALARIES/WAGES	1,675,349	1,719,640	1,706,626	1,732,550.76	(25,925)
EMPLOYEE BENEFITS	1,136,123	1,180,117	1,181,291	1,188,294.73	(7,004)
PURCHASED SERVICES	31,827	21,686	21,686	27,303.95	(5,618)
SUPPLIES/MATERIALS	12,042	14,163	14,163	15,388.00	(1,225)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	10,794	10,120	10,120	9,998.00	122
SUBTOTAL - SCHOOL ADMINISTRATION	2,866,135	2,945,726	2,933,886	2,973,535	(39,649)
FISCAL SERVICES					-
SALARIES/WAGES	237,337	237,337	244,908	244,538.54	369
EMPLOYEE BENEFITS	154,071	162,949	156,375	160,235.48	(3,860)
PURCHASED SERVICES	156,486	123,813	123,813	127,528.84	(3,716)
SUPPLIES/MATERIALS	334	1,081	1,081	1,081.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	5,978	5,881	5,881	3,609.91	2,271
SUBTOTAL - FISCAL SERVICES	554,206	531,061	532,058	536,994	(4,936)
INTERNAL SERVICES					-
SALARIES/WAGES	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-
PURCHASED SERVICES	27,100	18,882	18,882	18,882.00	-
SUPPLIES/MATERIALS	4,000	4,336	4,336	4,336.00	-
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - INTERNAL SERVICES	31,100	23,218	23,218	23,218	-
OPERATIONS & MAINTENANCE					-
SALARIES/WAGES	1,473,731	1,582,711	1,561,494	1,590,474.16	(28,980)
EMPLOYEE BENEFITS	989,255	1,107,933	1,055,344	1,070,115.24	(14,771)
PURCHASED SERVICES	994,344	930,538	930,538	935,090.22	(4,552)
SUPPLIES/MATERIALS	1,322,710	1,210,490	1,210,490	1,216,376.29	(5,886)
CAPITAL OUTLAY	52,369	34,565	34,565	26,685.52	7,879
OTHER EXPENSES	2,542	-	-	518.55	(519)
SUBTOTAL - OPERATIONS & MAINTENANCE	4,834,951	4,866,237	4,792,431	4,839,260	(46,829)

<i>SECURITY SERVICES</i>					
SALARIES/WAGES	143,959	152,936	153,324	158,679.00	-
EMPLOYEE BENEFITS	102,135	103,404	106,946	109,549.61	(5,355)
PURCHASED SERVICES	73,488	50,215	50,215	54,215.00	(2,604)
SUPPLIES/MATERIALS	6,803	1,770	1,770	2,785.20	(4,000)
CAPITAL OUTLAY	-	-	-	-	(1,015)
OTHER EXPENSES	-	-	-	-	-
SUBTOTAL - SECURITY SERVICES	326,385	308,325	312,255	325,229	(12,974)
<i>PUPIL TRANSPORTATION</i>					
SALARIES/WAGES	974,103	1,020,110	1,029,174	1,051,713.98	-
EMPLOYEE BENEFITS	748,616	816,592	757,502	773,448.25	(22,540)
PURCHASED SERVICES	553,962	504,770	504,770	536,843.05	(15,946)
SUPPLIES/MATERIALS	292,373	308,876	308,876	308,876.00	(32,073)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	(120,593)	(99,133)	(99,133)	(126,155.48)	-
SUBTOTAL - PUPIL TRANSPORTATION	2,448,461	2,551,215	2,501,189	2,544,726	27,022
<i>PERSONNEL</i>					
SALARIES/WAGES	226,332	174,040	254,471	256,886.12	-
EMPLOYEE BENEFITS	163,741	121,936	181,502	182,743.43	(2,415)
PURCHASED SERVICES	42,508	24,321	24,321	24,399.64	(1,241)
SUPPLIES/MATERIALS	594	507	507	507.00	(79)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	1,394	1,429	1,429	1,303.16	-
SUBTOTAL - PERSONNEL	434,569	322,233	462,230	465,839	126
<i>TECHNOLOGY SUPPORT</i>					
SALARIES/WAGES	279,364	274,909	286,431	289,651.16	-
EMPLOYEE BENEFITS	191,440	181,741	189,022	190,611.68	(3,220)
PURCHASED SERVICES	311,824	308,619	308,619	308,619.00	(1,590)
SUPPLIES/MATERIALS	57,196	156,000	156,000	156,000.00	-
CAPITAL OUTLAY	3,627	-	125,799	198,024.36	-
OTHER EXPENSES	-	-	-	-	(72,225)
SUBTOTAL - TECHNOLOGY SUPPORT	843,451	921,269	1,065,871	1,142,906	-
<i>TOTAL ADMINISTRATION</i>					
	12,941,525	13,028,759	13,207,700	13,477,093	(269,393)

EAST CHINA SCHOOL DISTRICT

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-25 AUDITED ACTUAL	2025-26 ORIGINAL (OB) BUDGET	2025-26 REVISED (R1) BUDGET	2025-26 FINAL BUDGET	+/-
ATHLETIC ACTIVITIES					-
SALARIES/WAGES	750,605	749,115	748,445	762,339.29	(13,894)
EMPLOYEE BENEFITS	410,822	449,910	405,025	405,540.45	(515)
PURCHASED SERVICES	115,885	98,896	98,896	99,277.97	(382)
SUPPLIES/MATERIALS	49,285	49,834	49,834	46,599.34	3,235
CAPITAL OUTLAY	14,532	-	-	-	-
OTHER EXPENSES	30,267	25,519	25,519	23,292.98	2,226
SUBTOTAL - ATHLETIC ACTIVITIES	1,371,396	1,373,274	1,327,719	1,337,050	(9,331)
COMMUNITY SERVICES					-
SALARIES/WAGES	23,016	7,061	-	3,823.75	(3,824)
EMPLOYEE BENEFITS	18,826	8,798	-	3,315.80	(3,316)
PURCHASED SERVICES	8,843	255	255	675.00	(420)
SUPPLIES/MATERIALS	18,055	2,068	2,068	2,308.65	(241)
CAPITAL OUTLAY	-	-	-	-	-
OTHER EXPENSES	-	6,164	6,164	6,164.00	-
SUBTOTAL - COMMUNITY SERVICES	68,740	24,346	8,487	16,287	(7,800)
BUILDING IMPROVEMENTS					-
CAPITAL OUTLAY	430,564	-	261,146	1,146.04	260,000
SUBTOTAL - BUILDING IMPROVEMENTS	430,564	-	261,146	1,146	260,000
INTERFUND TRANSFERS					-
LATCHKEY FUND	117,318	-	-	-	-
SUBTOTAL - INTERFUND TRANSFER	117,318	-	-	-	-
TOTAL OTHER EXPENDITURES	1,988,018	1,397,620	1,597,352	1,354,483	242,869
TOTAL EXPENDITURES	52,620,636	51,165,024	51,659,625	51,991,941	(332,316)
NET REVENUE/EXPENDITURES	(2,191,315)	(1,758,261)	0	20,368	

EAST CHINA SCHOOL DISTRICT - Cafeteria

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-2025	2025-2026	2025-2026		
	AUDITED	REVISED	FINAL	+/-	NOTES:
		(R1)	(R2)		
REVENUES					
LOCAL SOURCES (Sales & Interest)	203,173	230,677	192,962	-	
STATE SOURCES	779,074	788,272	495,329	-	
FEDERAL SOURCES	1,442,466	1,241,448	1,350,831	-	
COMMODITIES	-	136,000	136,000	-	
TOTAL REVENUES	2,424,713	2,396,397	2,175,122	-	
APPROPRIATIONS					
SALARIES & FRINGES	204,443	213,864	225,330	-	
PURCHASED SVCS	1,551,634	1,495,573	1,386,673	-	
SUPPLIES & OTHER	242,870	24,606	17,738	-	
CAPITAL OUTLAY	508,806	495,166	638,573	-	1
COMMODITIES	135,883	136,000	136,000	-	
INDIRECT COSTS	39,524	31,188	31,188	-	
TOTAL EXPENDITURES	2,683,160	2,396,397	2,435,501	-	
NET REV/EXPENDITURES	-258,447	-	-260,379	-	
BEGINNING FUND BALANCE	1,448,994	1,190,547	1,190,547		
ENDING FUND BALANCE	1,190,547	1,190,547	930,168		

NOTE 1: CAPITAL OUTLAY INCREASE PER SPEND DOWN PLAN

EAST CHINA SCHOOL DISTRICT - Latchkey

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-2025	2025-2026 ORIGINAL (OB) REVISED (R1)	2025-2026 FINAL (R2)	+/-
REVENUES	AUDITED			
LOCAL REVENUES	525,308	405,836	392,601	-
STATE REVENUES	6,425			-
TOTAL REVENUES	531,733	405,836	392,601	-
APPROPRIATIONS				
SALARIES & FRINGES	618,202	356,769	371,016	-
PURCHASED SVCS	2,608	9,000	5,748	-
SUPPLIES & OTHER	27,825	16,000	12,271	-
CAPITAL OUTLAY	-	-	-	-
INDIRECT COSTS	-	-	-	-
TOTAL EXPENDITURES	648,635	381,769	389,035	-
TRANSFERS	117,318	-	-	-
TRANSFERS	117,318	-	-	-
NET REV/EXPENDITURES	416	24,067	3,566	-
BEGINNING FUND BALANCE	3	419	419	
COMMITTED FUND BALANCE	419	24,486	3,985	

EAST CHINA SCHOOL DISTRICT - Student Activity

2025-2026 PROPOSED FINAL BUDGET (R2)

	2024-2025	2025-2026 ORIGINAL (OB) REVISED (R1)	2025-2026 FINAL (R2)	+/-
REVENUES	<u>AUDITED</u>	<u></u>	<u>FINAL (R2)</u>	<u></u>
REVENUES	<u>1,055,736</u>	<u>850,000</u>	<u>875,000</u>	<u>-</u>
TOTAL REVENUES	<u>1,055,736</u>	<u>850,000</u>	<u>875,000</u>	<u>-</u>
APPROPRIATIONS				
EXPENDITURES	<u>1,015,305</u>	<u>800,000</u>	<u>840,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,015,305</u>	<u>800,000</u>	<u>840,000</u>	<u>-</u>
NET REV/EXPENDITURES	40,431	50,000	35,000	-
BEGINNING FUND BALANCE	<u>636,601</u>	<u>677,032</u>	<u>677,032</u>	
COMMITTED FUND BALANCE	<u>677,032</u>	<u>727,032</u>	<u>712,032</u>	

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 2026-2027

Version: OB (ORIGINAL Budget)

EAST CHINA SCHOOL DISTRICT - General Fund

2026-2027 PROPOSED ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL (R2) BUDGET	2026-27 ORIGINAL BUDGET	+/-	Note:
REVENUES					
LOCAL SOURCES	12,780,749	13,589,901	13,598,901	9,000	1
STATE SOURCES	34,203,614	35,380,050	34,111,176	-1,268,874	2
FEDERAL SOURCES	2,215,539	1,900,251	1,900,251	0	
OTHER TRANSACTIONS	1,229,419	1,142,106	1,142,106	0	
TOTAL REVENUES	50,429,321	52,012,308	50,752,434	-1,259,874	
APPROPRIATIONS					
BASIC INSTRUCTION:					
ELEMENTARY	10,181,876	10,361,187	9,542,116	-819,071	3, 4
MIDDLE SCHOOL	5,576,586	5,417,277	5,480,120	62,843	3, 4
HIGH SCHOOL	8,034,768	7,528,671	7,396,102	-132,568	3, 4
SUBTOTAL	23,793,230	23,307,135	22,418,338	-888,797	
ADDED NEEDS:					
SPECIAL ED	5,156,644	5,338,352	5,278,314	-60,037	3, 4
COMPENSATORY ED	2,373,711	2,060,987	2,106,858	45,871	3, 4
VOCATIONAL ED	18,950	4,708	4,708	0	
OTHER INSTRUCTION	802,727	886,305	725,957	-160,348	5
SUBTOTAL	8,352,032	8,290,351	8,115,837	-174,514	
TOTAL INSTRUCTION	32,145,262	31,597,486	30,534,175	-1,063,311	
SUPPORTING SERVICES					
PUPIL SERVICES	3,884,252	3,991,012	3,943,571	-47,441	3, 4
INST. STAFF SERVICES	1,661,579	1,571,866	1,571,866	0	
GENERAL ADMINISTRATION	602,267	625,386	606,186	-19,200	6
SCHOOL ADMINISTRATION	2,866,135	2,973,535	2,947,027	-26,508	3
FISCAL SERVICES	554,206	536,994	560,843	23,849	7
INTERNAL SERVICES	31,100	23,218	23,218	0	
OPERATIONS/MAINTENANCE	4,834,951	4,839,260	4,734,296	-104,964	3
SECURITY SERVICES	326,385	325,229	316,985	-8,244	5
PUPIL TRANSPORTATION	2,448,461	2,544,726	2,526,161	-18,565	5
CENTRAL SERVICES (HR/TECH)	1,278,020	1,608,746	1,608,746	0	
ATHLETIC ACTIVITIES	1,371,396	1,337,050	1,330,050	-7,000	8
COMMUNITY SERVICES	68,740	16,287	16,287	0	
BUILDING IMPROVEMENTS	430,564	1,146	1,146	0	
SUBTOTAL	20,358,056	20,394,455	20,186,382	-208,073	
INTERFUND TRANSFERS					
LATCHKEY FUND	117,318	0	0	0	
TOTAL EXPENDITURES	52,620,636	51,991,941	50,720,556	-1,271,384	
NET/REV EXPENDITURES	-2,191,315	20,368	31,878		
BEGINNING FUND BALANCE	7,077,071	4,885,756	4,906,124		
TOTAL FUND BALANCE	4,885,756	4,906,124	4,938,002		
TOTAL FB%	9.28%	9.44%	9.74%		

EAST CHINA SCHOOL DISTRICT

Notes to Proposed 2026-2027 ORIGINAL (OB) General Fund Budget

Note 1 – Increased rental revenue

Note 2 – Accounted for 91 student loss, reducing foundation allowance. Reduced one time state-aid adjustment \$1.7 million. Adjusted 51c, 31a categorical revenues.

Note 3 – Reduced salaries and benefits by eliminated positions/retirements.

Note 4 – Increased for ECEA steps.

Note 5 – Reduced salaries and benefits to reflect elimination of summer school program.

Note 6 – Reduced purchase services to reflect Audit service cost.

Note 7 – Decrease in business office salaries, Increase in business off benefits for allowable family medical coverage (health, dental, vision).

Note 8 – Reduced purchase service by eliminating paid mileage to coaches.

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
REVENUES				
LOCAL SOURCES				
PROPERTY TAX	12,350,416	13,190,021	13,190,021	-
OTHER LOCAL REVENUE	430,333	399,880	408,880	9,000
SUBTOTAL	12,780,749	13,589,901	13,598,901	9,000
STATE SOURCES				
FOUNDATION ALLOWANCE NET OF TAXES	21,882,943	23,088,023	23,003,268	(84,755)
MPSRS 147c UAAL	2,716,991	3,930,776	3,930,776	-
OTHER STATE GRANTS & AID	9,603,680	8,361,251	7,177,132	(1,184,119)
SUBTOTAL	34,203,614	35,380,050	34,111,176	(1,268,874)
FEDERAL SOURCES				
TITLE I, II, IV	708,602	655,417	655,417	-
ESSER FUNDS	130,123	-	-	-
OTHER FEDERAL PROGRAMS	1,376,814	1,244,834	1,244,834	-
SUBTOTAL	2,215,539	1,900,251	1,900,251	-
OTHER TRANSACTIONS				
RESA & OTHER INTERDISTRICT SOURCES	1,117,795	1,142,106	1,142,106	-
GAIN ON SALES OF FIXED ASSETS	72,100	-	-	-
OTHER TRANSFERS	39,524	-	-	-
SUBTOTAL	1,229,419	1,142,106	1,142,106	-
TOTAL REVENUE	50,429,321	52,012,308	50,752,434	(1,259,874)

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
APPROPRIATIONS			-	
INSTRUCTION			-	
<i>ELEMENTARY</i>			-	
SALARIES/WAGES	5,598,550	5,720,317	5,269,595	(450,722)
EMPLOYEE BENEFITS	4,067,700	4,103,205	3,745,856	(357,349)
PURCHASED SERVICES	336,332	324,283	313,283	(11,000)
SUPPLIES/MATERIALS	179,195	213,382	213,382	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	-	-	-
SUBTOTAL - ELEMENTARY	10,181,876	10,361,187	9,542,116	(819,071)
<i>MIDDLE SCHOOL</i>			-	
SALARIES/WAGES	3,066,577	3,018,976	3,028,267	9,290
EMPLOYEE BENEFITS	2,171,095	2,179,049	2,232,601	53,552
PURCHASED SERVICES	220,297	151,228	151,228	-
SUPPLIES/MATERIALS	117,267	67,264	67,264	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,350	760	760	-
SUBTOTAL - MIDDLE SCHOOL	5,576,586	5,417,277	5,480,120	62,843
<i>HIGH SCHOOL</i>			-	
SALARIES/WAGES	4,173,318	3,890,567	3,798,310	(92,257)
EMPLOYEE BENEFITS	2,985,813	2,788,645	2,756,833	(31,812)
PURCHASED SERVICES	677,207	612,562	612,562	-
SUPPLIES/MATERIALS	107,417	79,508	71,008	(8,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	91,013	157,389	157,389	-
SUBTOTAL - HIGH SCHOOL	8,034,768	7,528,671	7,396,102	(132,568)
SUBTOTAL - INSTRUCTION	23,793,230	23,307,135	22,418,338	(888,797)

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
ADDED NEEDS				-
<i>SPECIAL EDUCATION</i>				-
SALARIES/WAGES	2,976,611	3,126,060	3,069,850	(56,210)
EMPLOYEE BENEFITS	2,108,136	2,149,195	2,145,368	(3,827)
PURCHASED SERVICES	64,961	55,644	55,644	-
SUPPLIES/MATERIALS	6,866	7,452	7,452	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	70	-	-	-
SUBTOTAL - SPECIAL ED	5,156,644	5,338,352	5,278,314	(60,037)
<i>COMPENSATORY</i>				-
SALARIES/WAGES	1,327,294	1,229,789	1,251,029	21,240
EMPLOYEE BENEFITS	903,440	821,032	845,663	24,631
PURCHASED SERVICES	127,070	5,760	5,760	-
SUPPLIES/MATERIALS	15,646	4,406	4,406	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	261	-	-	-
SUBTOTAL - COMPENSATORY	2,373,711	2,060,987	2,106,858	45,871
<i>VOCATIONAL</i>				-
SALARIES/WAGES	120	120	120	-
EMPLOYEE BENEFITS	9	61	61	-
PURCHASED SERVICES	4,126	3,958	3,958	-
SUPPLIES/MATERIALS	8,246	569	569	-
CAPITAL OUTLAY	6,449	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - VOCATIONAL	18,950	4,708	4,708	-
<i>OTHER INSTRUCTION</i>				-
SALARIES/WAGES	416,925	410,084	320,350	(89,734)
EMPLOYEE BENEFITS	262,420	318,442	263,624	(54,818)
PURCHASED SERVICES	42,018	105,252	92,999	(12,253)
SUPPLIES/MATERIALS	81,364	52,527	48,984	(3,543)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER INSTRUCTION	802,727	886,305	725,957	(160,348)
SUBTOTAL - ADDED NEEDS	8,352,032	8,290,351	8,115,837	(174,514)
TOTAL INSTRUCTION	32,145,262	31,597,486	30,534,175	(1,063,311)

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
SUPPORTING SERVICES				-
COUNSELING SERVICES				-
SALARIES/WAGES	631,439	574,991	567,175	(7,816)
EMPLOYEE BENEFITS	423,761	365,515	387,984	22,469
PURCHASED SERVICES	14,699	38,218	38,218	-
SUPPLIES/MATERIALS	24	52	52	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	189	189	189	-
SUBTOTAL - COUNSELING	1,070,112	978,965	993,618	14,653
HEALTH SERVICES				-
SALARIES/WAGES	190,463	193,637	197,914	4,277
EMPLOYEE BENEFITS	145,620	150,596	155,114	4,518
PURCHASED SERVICES	7,797	2,596	2,596	-
SUPPLIES/MATERIALS	4,073	2,958	2,958	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - HEALTH	347,953	349,787	358,582	8,795
PSYCHOLOGICAL SERVICES				-
PURCHASED SERVICES	45,923	33,937	33,937	-
SUPPLIES/MATERIALS	1,943	473	473	-
SUBTOTAL - PSYCHOLOGICAL	47,866	34,410	34,410	-
SPEECH & AUDIOLOGY				-
SALARIES/WAGES	534,829	612,889	538,770	(74,119)
EMPLOYEE BENEFITS	364,854	390,769	343,198	(47,571)
PURCHASED SERVICES	1,679	1,125	1,125	-
SUPPLIES/MATERIALS	1,434	1,206	1,206	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SPEECH & AUDIOLOGY	902,796	1,005,989	884,299	(121,690)
SOCIAL WORK SERVICES				-
SALARIES/WAGES	435,971	460,879	486,834	25,955
EMPLOYEE BENEFITS	319,918	329,291	339,170	9,879
PURCHASED SERVICES	3,297	3,284	3,284	-
SUPPLIES/MATERIALS	2,069	2,069	2,069	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SOCIAL WORK	761,255	795,523	831,357	35,834
TEACHER CONSULTANT SERVICES				-
SALARIES/WAGES	399,517	460,279	465,101	4,822
EMPLOYEE BENEFITS	303,138	338,168	348,313	10,145
PURCHASED SERVICES	5,559	73	73	-
SUPPLIES/MATERIALS	2,480	2,700	2,700	-
CAPITAL OUTLAY	-	-	-	-

OTHER EXPENSES	-	-	-	-
SUBTOTAL - TEACHER CONSULTANT	710,694	801,220	816,187	14,967
OTHER PUPIL SERVICES				-
SALARIES/WAGES	26,547	14,625	14,625	-
EMPLOYEE BENEFITS	17,029	6,974	6,974	-
PURCHASED SERVICES	-	-	-	-
SUPPLIES/MATERIALS	-	3,520	3,520	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - OTHER PUPIL SERVICES	43,576	25,119	25,119	-
TOTAL SUPPORTING SERVICES	3,884,252	3,991,012	3,943,571	(47,441)
INSTRUCTIONAL STAFF SUPPORT SERVICES				-
IMPROVEMENT OF INSTRUCTION				-
SALARIES/WAGES	106,594	66,548	66,548	-
EMPLOYEE BENEFITS	66,484	33,708	33,708	-
PURCHASED SERVICES	333,525	389,603	389,603	-
SUPPLIES/MATERIALS	1,062	1,105	1,105	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	350	200	200	-
SUBTOTAL - IMPRVT OF INSTRUCTION	508,015	491,164	491,164	-
LIBRARY/MEDIA				-
SALARIES/WAGES	123,609	135,375	135,375	-
EMPLOYEE BENEFITS	78,483	70,387	70,387	-
PURCHASED SERVICES	675	400	400	-
SUPPLIES/MATERIALS	2,300	3,072	3,072	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - LIBRARY/MEDIA	205,067	209,234	209,234	-
SUPERVISION OF INSTRUCTION				-
SALARIES/WAGES	537,215	492,024	492,024	-
EMPLOYEE BENEFITS	366,677	338,960	338,960	-
PURCHASED SERVICES	43,086	33,046	33,046	-
SUPPLIES/MATERIALS	1,519	2,356	2,356	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	5,081	5,081	-
SUBTOTAL - SUPR OF INSTRUCTION	948,497	871,468	871,468	-
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES	1,661,579	1,571,866	1,571,866	-

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
ADMINISTRATION				-
BOARD OF EDUCATION				-
SALARIES/WAGES	-		-	-
EMPLOYEE BENEFITS	-		-	-
PURCHASED SERVICES	184,943	174,203	155,003	(19,200)
SUPPLIES/MATERIALS	500	539	539	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,837	7,684	7,684	-
SUBTOTAL - BOARD OF EDUCATION	193,280	182,426	163,226	(19,200)
EXECUTIVE ADMINISTRATION				-
SALARIES/WAGES	229,784	244,309	244,309	-
EMPLOYEE BENEFITS	163,648	176,036	176,036	-
PURCHASED SERVICES	6,065	10,833	10,833	-
SUPPLIES/MATERIALS	6,853	8,361	8,361	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,637	3,422	3,422	-
SUBTOTAL - EXECUTIVE ADMINISTRATION	408,987	442,960	442,960	-
SCHOOL ADMINISTRATION				-
SALARIES/WAGES	1,675,349	1,732,551	1,711,256	(21,295)
EMPLOYEE BENEFITS	1,136,123	1,188,295	1,183,081	(5,214)
PURCHASED SERVICES	31,827	27,304	27,304	-
SUPPLIES/MATERIALS	12,042	15,388	15,388	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	10,794	9,998	9,998	-
SUBTOTAL - SCHOOL ADMINISTRATION	2,866,135	2,973,535	2,947,027	(26,508)
FISCAL SERVICES				-
SALARIES/WAGES	237,337	244,539	240,946	(3,593)
EMPLOYEE BENEFITS	154,071	160,235	187,677	27,442
PURCHASED SERVICES	156,486	127,529	127,529	-
SUPPLIES/MATERIALS	334	1,081	1,081	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	5,978	3,610	3,610	-
SUBTOTAL - FISCAL SERVICES	554,206	536,994	560,843	23,849
INTERNAL SERVICES				-
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	27,100	18,882	18,882	-
SUPPLIES/MATERIALS	4,000	4,336	4,336	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - INTERNAL SERVICES	31,100	23,218	23,218	-
OPERATIONS & MAINTENANCE				-
SALARIES/WAGES	1,473,731	1,590,474	1,535,644	(54,830)

EMPLOYEE BENEFITS	989,255	1,070,115	1,019,981	(50,134)
PURCHASED SERVICES	994,344	935,090	935,090	-
SUPPLIES/MATERIALS	1,322,710	1,216,376	1,216,376	-
CAPITAL OUTLAY	52,369	26,686	26,686	-
OTHER EXPENSES	2,542	519	519	-
SUBTOTAL - OPERATIONS & MAINTENANCE	4,834,951	4,839,260	4,734,296	(104,964)
SECURITY SERVICES				-
SALARIES/WAGES	143,959	158,679	155,739	(2,940)
EMPLOYEE BENEFITS	102,135	109,550	108,096	(1,454)
PURCHASED SERVICES	73,488	54,215	50,365	(3,850)
SUPPLIES/MATERIALS	6,803	2,785	2,785	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - SECURITY SERVICES	326,385	325,229	316,985	(8,244)
PUPIL TRANSPORTATION				-
SALARIES/WAGES	974,103	1,051,714	1,039,809	(11,905)
EMPLOYEE BENEFITS	748,616	773,448	766,788	(6,660)
PURCHASED SERVICES	553,962	536,843	536,843	-
SUPPLIES/MATERIALS	292,373	308,876	308,876	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(120,593)	(126,155)	(126,155)	-
SUBTOTAL - PUPIL TRANSPORTATION	2,448,461	2,544,726	2,526,161	(18,565)
PERSONNEL				-
SALARIES/WAGES	226,332	256,886	256,886	-
EMPLOYEE BENEFITS	163,741	182,743	182,743	-
PURCHASED SERVICES	42,508	24,400	24,400	-
SUPPLIES/MATERIALS	594	507	507	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,394	1,303	1,303	-
SUBTOTAL - PERSONNEL	434,569	465,839	465,839	-
TECHNOLOGY SUPPORT				-
SALARIES/WAGES	279,364	289,651	289,651	-
EMPLOYEE BENEFITS	191,440	190,612	190,612	-
PURCHASED SERVICES	311,824	308,619	308,619	-
SUPPLIES/MATERIALS	57,196	156,000	156,000	-
CAPITAL OUTLAY	3,627	198,024	198,024	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - TECHNOLOGY SUPPORT	843,451	1,142,906	1,142,906	-
TOTAL ADMINISTRATION	12,941,525	13,477,093	13,323,461	(153,632)

EAST CHINA SCHOOL DISTRICT

2026-2027 ORIGINAL BUDGET (OB)

	2024-25 AUDITED ACTUAL	2025-26 FINAL BUDGET	2026-2027 ORIGINAL BUDGET	+/-
<i>ATHLETIC ACTIVITIES</i>				-
SALARIES/WAGES	750,605	762,339	762,339	-
EMPLOYEE BENEFITS	410,822	405,540	405,540	-
PURCHASED SERVICES	115,885	99,278	92,278	(7,000)
SUPPLIES/MATERIALS	49,285	46,599	46,599	-
CAPITAL OUTLAY	14,532	-	-	-
OTHER EXPENSES	30,267	23,293	23,293	-
SUBTOTAL - ATHLETIC ACTIVITIES	1,371,396	1,337,050	1,330,050	(7,000)
<i>COMMUNITY SERVICES</i>				-
SALARIES/WAGES	23,016	3,824	3,824	-
EMPLOYEE BENEFITS	18,826	3,316	3,316	-
PURCHASED SERVICES	8,843	675	675	-
SUPPLIES/MATERIALS	18,055	2,309	2,309	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	6,164	6,164	-
SUBTOTAL - COMMUNITY SERVICES	68,740	16,287	16,287	-
<i>BUILDING IMPROVEMENTS</i>				-
CAPITAL OUTLAY	430,564	1,146	1,146	-
SUBTOTAL - BUILDING IMPROVEMENTS	430,564	1,146	1,146	-
<i>INTERFUND TRANSFERS</i>				-
LATCHKEY FUND	117,318	-	-	-
SUBTOTAL - INTERFUND TRANSFER	117,318	-	-	-
TOTAL OTHER EXPENDITURES	1,988,018	1,354,483	1,347,483	(7,000)
TOTAL EXPENDITURES	52,620,636	51,991,941	50,720,556	(1,271,384)
NET REVENUE/EXPENDITURES	(2,191,315)	20,368	31,878	

EAST CHINA SCHOOL DISTRICT - Cafeteria

2026-2027 PROPOSED ORIGINAL BUDGET (OB)

	2024-2025	2025-2026	2026-2027	
	AUDITED	FINAL (R2)	ORIGINAL (OB)	+/-
REVENUES				
LOCAL SOURCES (Sales & Interest)	203,173	192,962	192,962	-
STATE SOURCES	779,074	495,329	495,329	-
FEDERAL SOURCES	1,442,466	1,350,831	1,450,000	-
COMMODITITES	-	136,000	136,000	-
TOTAL REVENUES	2,424,713	2,175,122	2,274,291	-
APPROPRIATIONS				
SALARIES & FRINGES	204,443	225,330	225,330	-
PURCHASED SVCS	1,551,634	1,386,673	1,386,673	-
SUPPLIES & OTHER	242,870	17,738	17,738	-
CAPITAL OUTLAY	508,806	638,573	477,363	-
COMMODITIES	135,883	136,000	136,000	-
INDIRECT COSTS	39,524	31,188	31,188	-
TOTAL EXPENDITURES	2,683,160	2,435,501	2,274,291	-
NET REV/EXPENDITURES	-258,447	-260,379	0	-
BEGINNING FUND BALANCE	1,448,994	1,190,547	930,168	
ENDING FUND BALANCE	1,190,547	930,168	930,169	
	44.37%	38.19%	40.90%	

EAST CHINA SCHOOL DISTRICT - Latchkey

2026-2027 PROPOSED ORIGINAL BUDGET (OB)

	2024-2025	2025-2026	2026-2027	
	AUDITED	REVISED	ORIGINAL	+/-
		(R1)	(OB)	
REVENUES				
LOCAL REVENUES	525,308	392,601	392,601	-
STATE REVENUES	6,425		0	-
TOTAL REVENUES	531,733	392,601	392,601	-
APPROPRIATIONS				
SALARIES & FRINGES	618,202	371,016	371,016	-
PURCHASED SVCS	2,608	5,748	5,748	-
SUPPLIES & OTHER	27,825	12,271	12,271	-
CAPITAL OUTLAY	-	-	-	-
INDIRECT COSTS	-	-	-	-
TOTAL EXPENDITURES	648,635	389,035	389,035	-
TRANSFERS	117,318	-	-	-
TRANSFERS	117,318	-	-	-
NET REV/EXPENDITURES	416	3,566	3,566	-
BEGINNING FUND BALANCE	3	419	3,985	
COMMITTED FUND BALANCE	419	3,985	7,552	
	0.06%	1.02%	1.94%	

EAST CHINA SCHOOL DISTRICT - Student Activity

2026-2027 PROPOSED ORIGINAL BUDGET (OB)

	2024-2025	2025-2026	2026-2027	
	<u>AUDITED</u>	<u>FINAL (R2)</u>	<u>ORIGINAL (OB)</u>	<u>+/-</u>
REVENUES				
REVENUES	<u>1,055,736</u>	<u>875,000</u>	<u>850,000</u>	<u>-</u>
<u>TOTAL REVENUES</u>	<u>1,055,736</u>	<u>875,000</u>	<u>850,000</u>	<u>-</u>
APPROPRIATIONS				
EXPENDITURES	<u>1,015,305</u>	<u>840,000</u>	<u>850,000</u>	<u>-</u>
<u>TOTAL EXPENDITURES</u>	<u>1,015,305</u>	<u>840,000</u>	<u>850,000</u>	<u>-</u>
NET REV/EXPENDITURES	40,431	35,000	-	-
BEGINNING FUND BALANCE	<u>636,601</u>	<u>677,032</u>	<u>712,032</u>	
COMMITTED FUND BALANCE	<u>677,032</u>	<u>712,032</u>	<u>712,032</u>	

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 8th day of June, 2026, 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 2026 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 2026 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 8, 2026, 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