

EASTAMPTON TOWNSHIP BOARD OF EDUCATION
Meeting Minutes
Tuesday, April 30, 2024

REGULAR MEETING CALLED TO ORDER BY BOARD PRESIDENT (7:00 P.M.)

FLAG SALUTE

PUBLIC ANNOUNCEMENT: In compliance with the Open Public Meeting Law, adequate public notice of this meeting has been given by the Business Administrator in the following manner:

- A. Posted written notice on the official bulletin board at the Eastampton Community School on January 4, 2024.
- B. Mailed written notice to the *Burlington County Times* on January 8, 2024 and the *Courier Post* on January 10, 2024.
- C. Filed written notice with the Clerk of Eastampton Township on January 4, 2024.
- D. Posted official notice on the district’s website.
- E. Mailed written notice to each person who has requested copies of the regular meeting schedule and who has prepaid any charges fixed for such service.

ROLL CALL:

Board Member	Present	Absent	Late Arrival Time
Kerry Douglas, Board President	X		
Florencia Norton, Vice President		X	
Edward Besko	X		
Edward Hill	X		
Walter Maluchnik	X		
Stephanie McHugh	X		
Jamie Smith	X		

- Ambrose F. Duckett, III, Superintendent of Schools – left at 7:49pm
- Ashlee Caldwell, DBA, School Business Administrator/Board Secretary

FIRE EXITS

PUBLIC PARTICIPATION (AGENDA ITEMS ONLY)

All meetings must be open to the public at all times except for those meetings at which certain excepted matters are discussed. However, the right of the public to be present at the meeting should not be confused with public participation. The public body retains the right to permit, regulate or prohibit active participation of the public at any meeting. (N.J.S.A. 10:4-12 (a)).

This meeting will now be open to the public; however, if your questions or comments pertain to litigation, students, personnel or negotiations, we ask that you see the Superintendent after the meeting since we do not discuss these items in public.

-Donald Graham asked about Finance Item B.7. – is the \$1,595 Lunchtime invoice separate from the management fee? Dr. Caldwell responded yes.

APPROVAL OF MINUTES: (23-24-77)

- March 19, 2024 (Tentative Budget Meeting and Executive Session)
- March 25, 2024 (Executive Session)
- March 26, 2024 (Executive Session)
- March 27, 2024 (Executive Session)

Roll Call

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President	X		X			
Florencia Norton, Vice President						X
Edward Besko		X	X			
Edward Hill			X			
Walter Maluchnik			X			
Stephanie McHugh			X			
Jamie Smith			X		Mar 25 th & Mar 26 th Minutes	

- Motion Carries
- Motion Fails

PRESENTATIONS:

A. Student Recognitions – Mr. Duckett, Superintendent/Principal

The following students were recognized as Student of the Month:

March

6th - Ella Taylor

7th - Tyler Negraval (present)

8th - Hunter Mason (present)

SUPERINTENDENT’S REPORT: (Ambrose F. Duckett, III, Superintendent/Principal)

A. Information Item(s):

- 1) HIB Report dated April 24, 2024 (23-24-88)
- 2) Liaison Reports

B. Action Item(s):

- 1) Recommend the Board approve adjusting the last day of school to Monday, June 24 (which will be an early dismissal day for students and staff) due to an additional snow day which was not built into the schedule, and changing Friday, June 21 from an early dismissal day to a full day of school.
- 2) Recommend the Board approve allowing an 8th grade student whose name is on file in the superintendent’s office and who is no longer a resident in the district to complete the school year in Eastampton.

-Mr. Duckett reviewed the HIB report.

-Edward Besko reported the Liaison Report; Kelsey Knudsen is Eastampton Township’s Officer of the Year; there are some new ordinances.

Roll Call on Action Item(s)

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President	X		X			
Florencia Norton, Vice President						X
Edward Besko			X			
Edward Hill			X			
Walter Maluchnik		X	X			
Stephanie McHugh			X			
Jamie Smith			X			

Motion Carries

Motion Fails

BUDGET PUBLIC HEARING:

A. Information Item:

- 1) Budget Hearing Presentation – Dr. Ashlee Caldwell

B. Action Item: (Jamie Smith, Chairperson)

- 1) Recommend the Board approve the following 2024-2025 budget with revised general fund expenditures, withdrawal from maintenance reserves, and withdrawal from capital reserves figures:

WHEREAS, the Board of Education developed a school budget for the 2024-2025 School Year according to the guidelines as set forth by the New Jersey Department of Education; and

WHEREAS, The Executive County Superintendent of Schools in the County of Burlington has reviewed and approved the budget documents on April 10, 2024; and

THEREFORE, BE IT RESOLVED that the Board adopt and certify the final 2024-2025 Budget.

	General Fund	Special Revenues	Debt Service	TOTAL
2024-2025 Total Expenditures	10,440,170	1,469,694	716,145	12,626,009
Less Anticipated Revenues	4,692,363	1,469,694		6,162,057
Taxes to be Raised	5,747,807		716,145	6,463,952
Pilot Payments	150,000			150,000
Withdraw From Capital Reserves	70,000			70,000
Withdraw From Maintenance Reserves	140,000			140,000
Withdraw From Tuition Reserves	85,000			85,000

- 2) Recommend the Board approve the following revised 2024-2025 resolution for a Maintenance Reserve Withdrawal:

In accordance with Administrative Code 6A: 23A-14.2, included in budget revenue line 630, Budgeted Withdrawal from Maintenance Reserve \$140,000 for required maintenance activities appropriated in function 261.

- 3) Recommend the Board approve the following 2024-2025 resolution for a Tuition Reserve Withdrawal:

Be it resolved that the general fund appropriations include an \$85,000 withdrawal from the Tuition Reserve Account which were deposited into the account in the 2022-2023 school year and will be withdrawn to pay tuition obligations in the 2024-2025 school year, per NJDOE guidelines.

- 4) Recommend the Board approve the following 2024-2025 resolution for a Capital Reserve Withdrawal – Other Capital Project:

Included in budget revenue line 600, Budgeted Withdrawal from Capital Reserve is \$70,000 for a capital project to upgrade and expand the PA system, estimated at \$70,000.

- 5) Recommend the Board approve the following revised 2024-2025 PEA resolution:

THEREFORE, BE IT RESOLVED, the Board of Education calls for a resolution to authorize the submission of the amended 2024-2025 budget for the New Jersey Department of Education’s Division of Early Childhood Services PEA District Enrollment and Planning Workbook and that the Board accepts the approved Preschool Education Aid for fiscal year 2024-2025. **(23-24-89)**

- 6) The Tax Payment schedule and request the same from Eastampton Township for the 2024-2025 school year:

Aug 2024	\$ 703,952.00
Sept	\$ 640,000.00
Oct	\$ 640,000.00
Nov	\$ 640,000.00
Dec	\$ 640,000.00
Jan 2025	\$ 640,000.00
Feb	\$ 640,000.00
Mar	\$ 640,000.00
Apr	\$ 640,000.00
May	\$ 640,000.00
Total	\$6,463,952.00

-Dr. Caldwell explained items 1-6 and their need for approval/reapproval.

-Dr. Caldwell gave the budget presentation.

-Kerry Douglas asked if the budget presentation would be on the website. Dr. Caldwell responded yes.

-Jamie Smith asked how much other districts spend per pupil. Dr. Caldwell responded that it was between \$14-21k the last time she checked. Mr. Duckett responded Eastampton is comparable to other districts its size.

-Donald Graham asked about the number of pupils listed on the budget. Dr. Caldwell responded that we are opening a 5th preschool classroom and the estimated figures include preschool students. Kerry Douglas responded that there is a

discrepancy between the pupil counts because the preschool students are not counted in the state aid calculation; you will see two different numbers.

-Donald Graham asked why there was a decrease in regular and special salaries. Dr. Caldwell responded that some salaries will be charged to special revenue in 24/25.

-Justin Negraval commented that he had heard of a potential cash dump to school districts who loss state aid. Do we anticipate this funding? Mr. Duckett responded yes, but he is not expecting a large cash dump and he expects there to be restrictions and stipulations.

-Justin Negraval asked if the number of FTE was the same year to year. Mr. Duckett responded yes.

Roll Call on Action Item(s)

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President			X			
Florencia Norton, Vice President						X
Edward Besko			X			
Edward Hill		X	X			
Walter Maluchnik			X			
Stephanie McHugh			X			
Jamie Smith	X		X			

Motion Carries

Motion Fails

PERSONNEL: (Walter Maluchnik, Chairperson)

A. Action Item(s):

- 1) Recommend the Board approve the following individuals as district substitute teachers effective May 1, 2024, pending completion of paperwork:

Jennifer Montalto
Biyanka Bradley

- 2) Recommend the Board accept the resignation of recess aide, Leila Beitsayah, whose last day with the district was February 16, 2024.
- 3) Recommend the Board accept the retirement of classroom aide, MaryKay Buck, whose last day with the district will be June 24, 2024.
- 4) Recommend the Board approve a medical leave of absence for teacher, Melissa Clark, from June 10, 2024 until June 24, 2024. Her last day for this school year will be June 7, 2024.
- 5) Recommend the Board approve maternity leave for teacher, Rebecca Breidinger, commencing June 20, 2024 with a return date of December 2, 2024. Her leave will be unpaid from September 7, 2024 through November 30, 2024.
- 6) Recommend the Board approve a ten-month contract of employment for SY 2024-2025 for Alexis Davis as Special Education Teacher, BA/Step 1 – \$57,999.00, effective September 1, 2024, pending completion of paperwork.

Roll Call on Action Item(s)

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President			X			
Florencia Norton, Vice President						X
Edward Besko		X	X			
Edward Hill			X			
Walter Maluchnik	X		X			
Stephanie McHugh			X			
Jamie Smith			X			

Motion Carries

Motion Fails

FINANCE: (Jamie Smith, Chairperson)**A. Information Item(s)**

- 1) Several RFPs/Bids were advertised and posted on the district website:
 - a. 24/25 Food Service Management Company - April 10, 2024
 - b. 24/25 Auditor - April 11, 2024
 - c. 24/25 Occupational Therapy - April 11, 2024
 - d. 24/25 Behavior Consultant - April 11, 2024
 - e. 24/25 Nursing Services- April 18, 2024
 - f. 24/25 Custodial Services- April 24, 2024
 - g. 24/25 Preschool Transportation- April 24, 2024
- 2) Non-Public Consultation held on April 11, 2024 with Dr. Ashlee Caldwell, Business Administrator, Dr. Dawn Adams, Principal at TCA, and Dr. Bobbie Downs, Director of ESU.
- 3) Certificate of Excellence in Financial Reporting is presented to ETSD for 2022-2023

B. Action Item(s):

- 1) Recommend the Board approve the following payrolls:
 - a. March 28, 2024 – \$291,419.22
 - b. April 15, 2024 – \$285,993.46
 - c. April 30, 2024 – \$290,680.57
- 2) Recommend the Board approve the following invoices for payment: **(23-24-90)**
 - a. Regular Bills: \$511,694.20
- 3) Recommend the Board approve Line Item Transfers dated February 29, 2024. **(23-24-91)**
- 4) Recommend the Board approve the Treasurer’s Report dated February 29, 2024. **(23-24-92)**
- 5) Recommend the Board approve the Board Secretary’s Report dated February 29, 2024. **(23-24-93)**
- 6) Pursuant to N.J.A.C. 6A:23-2.12(c)4*, we certify that as of February 29, 2024 after review of the Secretary's monthly financial reports (appropriations section) and upon consultation with appropriate district officials, to the best of our knowledge no major account or fund has been

over expended in violation of N.J.A.C. 6A:23-2.12(c)3* and that sufficient funds are available to meet the District’s financial obligations for the remainder of the fiscal year. It is also certified that the Board Secretary’s report matches the Treasurer’s Report. *Citations are subject to change due to periodic amendments, new rules, repeals. Figures subject to final audit.

Pursuant to N.J.A.C. 6A:23-2.12(c)8*, I certify that as of February 29, 2024 no budgetary line item account has obligations and payments (contractual orders) which in total exceed the amount appropriated by the District Board of Education pursuant to N.J.S.A. 18A:22-8 and 18A:22-8-1. *Citations are subject to change due to periodic amendments, new rules, and repeals. Figures subject to final audit.

7) Recommend the Board approve the following Cafeteria expenses:

4/9/2024	1617	Providet Service Assoc. (Inv# 100843)	(\$750.00)
4/11/2024	1618	NUTRI-SERVE FOOD MANAGEMENT (MONTH ENDING: 3/31/2024)	(\$23,626.25)
4/17/2024	1619	LunchTime Software (Inv# 10333 Annual Hosting)	(\$1,595.00)

8) Recommend the Board approve the attached Student Activity expenses. (23-24-94)

9) Recommend the Board approve the attached request for professional development. (23-24-95)

10) Recommend the Board approve the following 2023-2024 DCP&P Tuition – Receiving:

Placement	Student(s)	Tuition per Student	1:1 Aide	District of Responsibility
Eastampton Community School / Grade: 8	ZS	5,563.81 (61 days at \$91.21 per day)	-	Trenton- 03/20/2024 - 06/30/2024

11) Recommend the Board approve the following Cooperative Pricing System resolution:

WHEREAS, N.J.S.A. 40A:11-11(5) authorizes contracting units to establish a Cooperative Pricing System and to enter into Cooperative Pricing Agreements for its administration; and

WHEREAS, the Camden County Educational Services Commission, hereinafter referred to as the “Lead Agency ” has offered voluntary participation in a Cooperative Pricing System for the purchase of goods and services;

WHEREAS, on April 30, 2024 the governing body of the Eastampton Township Board of Education, County of Burlington, State of New Jersey duly considered participation in a Cooperative Pricing System for the provision and performance of goods and services;

THEREFORE BE IT RESOLVED as follows:

This RESOLUTION shall be known and may be cited as the Cooperative Pricing Resolution of the Eastampton Township Board of Education.

Pursuant to the provisions of *N.J.S.A. 40A:11-11(5)*, the Purchasing Agent is hereby authorized to enter into a Cooperative Pricing Agreement with the Lead Agency.

The Lead Agency shall be responsible for complying with the provisions of the *Local Public Contracts Law (N.J.S.A. 40A:11-1 et seq.)* and all other provisions of the revised statutes of the State of New Jersey.

This resolution shall take effect immediately upon passage.

- 12) Recommend the Board approve the LexisNexis Master Agreement to purchase a license for LN products and services effective 05/01/2024. Title IV funds will be used to support the expense.
- 13) Recommend the Board approve the U.S. Services Agreement with Verizon to purchase category 1 internet services effective 07/01/2024 through 06/30/2027. This expense was procured through the Federal Communications Commission's E-Rate program.
- 14) Recommend the Board terminate of the service agreement with Xtel for category 1 internet services effective July 1, 2024. The last day of service shall be June 30, 2024.
- 15) Recommend the Board continue participation in the Public Employers Trust Fund for the period of July 1, 2024 through June 30, 2025 and to approve the medical and prescription renewal rates for AmeriHealth effective July 1, 2024 through June 30, 2025 (7% increase) provided through the Trust. **(23-24-96)**

-Dr. Caldwell informed the BOE that Eastampton was awarded the 22/23 Certificate of Excellence in Financial Reporting from ASBO International who reviewed our audit and finances on an international level; the application process took 4 months; last year, only 32 NJ schools received the award and Eastampton is the only school district to have received the award in Burlington County. It is a high achievement. Congratulations to Eastampton.

-Dr. Caldwell advised of a correction to Item #10 and read the revised per diem and totals.

Roll Call on Action Item(s)

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President			X			
Florencia Norton, Vice President						X
Edward Besko			X			
Edward Hill			X			
Walter Maluchnik		X	X			
Stephanie McHugh			X			
Jamie Smith	X		X			

Motion Carries

Motion Fails

POLICY: (Kerry Douglas, Chairperson)

A. Action Item(s):

- 1) Recommend the Board approve the second reading and adoption of the following policies from Alert 232 (sent via email):

- a. “Managing for Equity in Education” Policy and Regulation Guides

P 1140 Educational Equity Policies/Affirmative Action (M) (Revised)
P 1523 Comprehensive Equity Plan (M) (Revised)

P 1530	Equal Employment Opportunities (M) (Revised)
R 1530	Equal Employment Opportunity Complaint Procedure (M) (Revised)
P 1550	Equal Employment/Anti-Discrimination Practices (M) (Revised)
R 2200	Curriculum Content (M) (Revised)
P 2260	Equity in School and Classroom Practices (M) (Revised)
R 2260	Equity in School and Classroom Practices Complaint Procedure (M) (Revised)
P 2411	Guidance Counseling (M) (Revised)
P 3211	Code of Ethics (Revised)
R 5440	Honoring Student Achievement (Revised)
P 5570	Sportsmanship (Revised)
P 5750	Equitable Educational Opportunity (M) (Revised)
P 5755	Equity in Educational Programs and Services (M) (Abolished)
P 5841	Secret Societies (Revised)
P 5842	Equal Access of Student Organizations (Revised)
P & R 7610	Vandalism (Revised)
P 9323	Notification of Juvenile Offender Case Disposition (Revised)

b. General Policy and Regulation Guide Updates

P & R 2423	Bilingual Education (M) (Revised)
P & R 2431.4	Prevention and Treatment of Sports-Related Concussions and Head Injuries (M) (Revised)

- Kerry Douglas advised the board of the noteworthy changes on P 5842 and P 9323.

Roll Call on Action Item(s)

Board Member	Motion	Second	Yes	No	Abstain	Absent
Kerry Douglas, Board President	X		X			
Florencia Norton, Vice President						X
Edward Besko			X			
Edward Hill			X			
Walter Maluchnik		X	X			
Stephanie McHugh			X			
Jamie Smith			X			

- Motion Carries
- Motion Fails

PUBLIC PARTICIPATION:

All meetings must be open to the public at all times except for those meetings at which certain excepted matters are discussed. However, the right of the public to be present at the meeting should not be confused with public participation. The public body retains the right to permit, regulate or prohibit active participation of the public at any meeting. (N.J.S.A. 10:4-12 (a)).

-Megan Liebttag, PTA Vice President, questioned 24/25 scheduling, physical education goals, and if recess counts towards the 150 minute requirement. Mr. Duckett responded that there was misinformation; we are meeting our physical education goals through recess; Personnel cannot be discussed in public session; We have been through QSAC and advised that our practices are acceptable.

-John Geary asked about the “No Dogs Allowed” sign, reported speeding, and requested to have the playground open in the summer. Mr. Duckett responded that we talk to people when we see them and our officers do the same; Our officers manage the speeding and we have addressed speeding at faculty meetings. We have also had conversations with GST regarding speeding; We must consult with our board attorney regarding the playground.

NEW BUSINESS: (Kerry Douglas, Board President)

A. Discussion Item:

1) Board Goal Setting 2024-2025

- The Board of Education discussed their proposed goals concerning communication, curriculum, and relationship building.
- Justin Negraval commented on the proposed goals, reaching all students, and the high school.

ADJOURNMENT:

With no further business to discuss, the Board meeting was adjourned at 8:17 pm.

Motion	Second	All in Favor	All Opposed
Kerry Douglas	Walter Maluchnik	Yes	

Motion Carries

Motion Fails

Respectfully submitted,

Dr. Ashlee Caldwell

Dr. Ashlee Caldwell
School Business Administrator/Board Secretary

Eastampton Board of Education Proposed 2024-2025 School Budget





2024-2025 Budget Goals & Priorities

Curriculum & Instruction

- Writing Curriculum- Middle School
- New Reading Curriculum- K-8
- Updated Social Studies Curriculum
- Support Intervention Services
 - To support our at-risk, special education, & Multi-Language scholars
- Increase Science Supplemental Materials

Preschool

- Open (1) Additional Classroom
 - (1) Teacher, (1) Teaching Assistant, Furniture, & Instructional Equipment

Special Education

- Increased Need for Speech Therapy Services
- Sensory Room Material

Buildings & Grounds

- Replace failing floor tile - media center under the gazebo
- Repair damaged sections of sidewalks
- Upgrade 17+ year old intercom system

History of General Fund State Aid Reductions & Enrollment Trends from FY2019-FY2023

School Year Impacted	Total Reductions in State Funding	Student Enrollments
Original Reduction 18-19	\$56,982	
Revisions to 18-19	\$107,562	600
Reductions 19-20	\$40,718	578
Reductions 20-21	\$195,026	560
Reductions 21-22 Received \$192,694 for State Aid Impact Aid in September 2021	\$238,902 Off set by \$192,694 Net Decrease \$46,208	556
Reductions 22-23	\$496,051	539
Total State Aid Reductions	\$942,547	

General Fund State Aid Allotments & Enrollment Trends from FY2024-FY2025

School Year Impacted	Total Increase in State Funding	Student Enrollments
2023-2024	\$362,427	606
2024-2025	\$6,715	637*
Total State Aid Increases	\$369,142	
		*denotes estimate



Significant Revenue Impacts

State Aid

- **\$4,135,196** in Equalization, Special Education, Security, and Military Impact Aid
 - **(+\$6,715 more than 23/24)**
- **\$959,091** in Preschool Education Aid
 - **(+\$175,335 more than 23/24)**

PILOT Funding Agreement

- **\$150,000**

Maintenance Reserve

- **\$140,000**

Capital Reserve

- **\$70,000**

Tuition Reserve

- **\$85,000**

Healthcare Adjustment

- **\$59,730**

Significant Budget Challenges and Cost Drivers

Inflation

- Around 4% increases on all services and supplies

Health & Prescription Benefits Costs

- 7% increase in cost anticipated
- Chapter 44 – Loss of Employee Contributions
- Law is in effect until December 31, 2027

Transportation

- 24/25 Consumer Price Index (CPI) for transportation is 5.81%
- (1) additional bus needed for preschool

Special Education

- Anticipated growth in special education needs and OOD costs

ESSER

- ARP ESSER funding ends September 30, 2024!

REVENUES

Title	Account	2022~23 Actual	2023~24 as of 2/1/24	2024~25 Proposed	Difference	Difference %
Local Tax Levy	10-1210	5,229,938	5,576,546	5,747,807	171,261	3.07%
Total Tuition	10-1300	7,397	0	0	0	0.00%
Rents and Royalties	10-1910	5,470	5,000	6,500	1,500	30.00%
Unrestricted Miscellaneous Revenues	10-1XXX	20,853	5,000	10,000	5,000	100.00%
Interest Earned on Maintenance Reserve	10-1XXX	4,196	1	1	0	0.00%
Interest Earned on Capital Reserve Funds	10-1XXX	4,118	1	1	0	0.00%
PILOT Payments to School District	10-2300	150,000	150,000	150,000	0	0.00%
Extraordinary Aid	10-3131	194,583	194,583	0	-194,583	-100.00%
Categorical Special Education Aid	10-3132	389,996	603,831	603,831	0	0.00%
Equalization Aid	10-3176	3,150,726	3,179,302	3,149,281	-30,021	-0.94%
Categorical Security Aid	10-3177	5,492	90,467	90,467	0	0.00%
Military Impact Aid (state source)	10-3247	0	254,881	291,617	36,736	14.41%
IMPACT Aid - 8002 or 8003 General	10-4101	36,502	22,683	25,000	2,317	10.21%
Medicaid Reimbursement	10-4200	868	19,169	21,259	2,090	10.90%
Budgeted Fund Balance - Operating Budget	10-303	0	189,582	49,406	-140,176	-73.94%
Withdrawal from Cap Res-for Local Share	10-307	50,000	70,000	70,000	0	0.00%
Withdrawal from Maint. Reserve	10-310	70,000	0	140,000	140,000	100.00%
Withdrawal from Tuition Reserve-for Tuition adj.	10-311	0	40,000	85,000	45,000	112.50%
TOTAL OPERATING BUDGET		10,139,155	10,401,046	10,440,170	39,124	0.38%
TOTAL REVENUES FROM STATE SOURCES		657,590	968,524	1,093,905	125,381	12.95%
TOTAL REVENUES FROM FEDERAL SOURCES		756,468	840,729	283,646	-557,083	-66.26%
TOTAL GRANTS AND ENTITLEMENTS		1,476,410	1,901,337	1,469,694	-431,643	-22.70%
TOTAL REPAYMENT OF DEBT		712,960	742,791	716,145	-26,646	-3.59%
TOTAL REVENUES/SOURCES		12,328,525	13,045,174	12,626,009	-419,165	-3.21%

APPROPRIATIONS

Line Item Description	Account	2022-23 Actual	2023-24 as of 2/1/24	2024-25 Proposed	Difference	Difference %
REGULAR PROGRAMS - INSTRUCTION	11-1XX-100-XXX	2,682,911	2,953,219	2,927,112	-26,107	-0.88%
SPECIAL EDUCATION - INSTRUCTION	11-2XX-100-XXX	1,147,407	1,390,929	1,309,181	-81,748	-5.88%
BASIC SKILLS/REMEDIAL - INSTRUCTION	11-230-100-XXX	99,077	166,335	77,613	-88,722	-53.34%
SCHOOL-SPON. CO/EXTRA CURR. ACTVTS. - INST	11-401-100-XXX	47,805	38,000	38,824	824	2.17%
SCHOOL-SPONSORED ATHLETICS - INSTRUCTION	11-402-100-XXX	16,023	27,000	37,250	10,250	37.96%
UNDISTRIBUTED EXPENDITURES - INSTRUCTION (TUITION)	11-000-100-XXX	519,254	726,957	521,502	-205,455	-28.26%
UNDIST. EXPENDITURES - HEALTH SERVICES	11-000-213-XXX	151,511	144,495	148,060	3,565	2.47%
UNDIST. EXPEND.-SPEECH, OT, PT AND RELATED SVCS	11-000-216-XXX	298,603	320,531	318,190	-2,341	-0.73%
UNDIST EXPEND-OTH SUPP SERV STD-EXTRA SERV	11-000-217-XXX	247,852	177,846	200,000	22,154	12.46%
UNDIST. EXPENDITURES - GUIDANCE	11-000-218-XXX	90,130	164,052	176,364	12,312	7.50%
UNDIST. EXPENDITURES - CHILD STUDY TEAMS	11-000-219-XXX	225,966	188,672	209,721	21,049	11.16%
UNDIST. EXPEND.-IMPROV. OF INST. SERV.	11-000-221-XXX	117,533	97,207	121,858	24,651	25.36%
UNDIST. EXPEND.-EDU. MEDIA SERV./LIBRARY	11-000-222-XXX	72,064	82,233	90,462	8,229	10.01%
UNDIST. EXPEND.-SUPPORT SERV.-GEN. ADMIN.	11-000-230-XXX	265,941	285,581	311,064	25,483	8.92%
UNDIST. EXPEND.-SUPPORT SERV.-SCHOOL ADMIN.	11-000-240-XXX	247,558	301,916	262,980	-38,936	-12.90%
UNDIST. EXPEND. - CENTRAL SERVICES	11-000-251-XXX	236,584	281,918	266,657	-15,261	-5.41%
UNDIST. EXPEND. - ADMIN. INFO TECHNOLOGY	11-000-252-XXX	82,958	89,480	100,874	11,394	12.73%
UNDIST. EXPEND.-OPER. AND MAINT. OF PLANT SERV.	11-000-26X-XXX	730,127	650,124	901,878	251,754	38.72%
UNDIST. EXPEND.-STUDENT TRANSPORTATION SERV.	11-000-270-XXX	436,156	444,138	460,678	16,540	3.72%
PERSONAL SERVICES - EMPLOYEE BENEFITS	11-XXX-XXX-2XX	1,731,716	1,695,062	1,795,762	100,700	5.94%
TOTAL UNDISTRIBUTED EXPENDITURES		5,453,953	5,650,212	5,886,050	235,838	4.17%
Interest Earned on Maintenance Reserve	10-606	4,119	1	1	0	0.00%
TOTAL GENERAL CURRENT EXPENSE		9,475,797	10,225,696	10,276,031	50,335	0.49%
TOTAL CAPITAL OUTLAY		652,147	164,139	164,139	0	0.00%
Transfer of Funds to Charter Schools	10-000-100-56X	11,211	11,211	0	-11,211	-100.00%
GENERAL FUND GRAND TOTAL		10,139,155	10,401,046	10,440,170	39,124	0.38%
TOTAL SPECIAL REVENUE FUNDS		1,476,410	1,901,337	1,469,694	-431,643	-22.70%
TOTAL DEBT SERVICE FUNDS		712,960	742,791	716,145	-26,646	-3.59%
TOTAL EXPENDITURES/APPROPRIATIONS		12,328,525	13,045,174	12,626,009	-419,165	-3.21%

Proposed 2024-2025 School Year Balanced Budget

	General Fund	Special Revenues	Debt Services	TOTAL
2024-2025 Total Expenditures	\$10,440,170	\$1,469,694	\$716,145	\$12,626,009
Less Anticipated Revenues	\$4,692,363	\$1,469,694	0	\$6,162,057
Taxes to be Raised	\$5,747,807	0	\$716,145	\$6,463,952



Per Pupil Costs

Per Pupil Cost Calculations	2021~22 Actual Costs	2022~23 Actual Costs	2023~24 Original Budget	2023~24 Revised Budget	2024~25 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	15,373	14,736	15,261	16,619	16,409
Total Classroom Instruction	9,441	8,834	9,385	10,345	9,638
Classroom-Salaries and Benefits	8,611	7,995	8,381	9,091	8,406
Classroom-General Supplies and Textbooks	353	195	198	256	277
Classroom-Purchased Services and Other	477	643	806	997	955
Total Support Services	2,479	2,769	2,774	2,938	3,205
Support Services-Salaries and Benefits	1,942	1,872	1,975	2,114	2,312
Total Administrative Costs	2,085	1,735	1,886	2,025	1,885
Administration Salaries and Benefits	1,745	1,490	1,637	1,730	1,563
Legal Costs	35	27	24	25	32
Total Operations and Maintenance of Plant	1,249	1,265	1,087	1,173	1,526
Operations and Maintenance-Salaries and Benefits	343	287	310	321	356
Board Contribution to Food Services	0	0	0	0	0
Total Extracurricular Costs	119	132	128	138	155
Total Equipment Costs	0	27	0	0	16
Restricted Federal and State Revenue other than Preschool Education Aid Included Above**	0	0	0	0	0
Employee Benefits as a percentage of salaries*	31.3%	33.42%	30.55%	30.57%	32.52%

Proposed Tax Levy for 2024-2025

	School Year 2023-2024 Actual	School Year 2024-2025 Proposed @ 3.07%	Increase/(Decrease)
General Fund Tax Levy	\$5,576,546	\$5,747,807	\$171,261
Debt Service Tax Levy	\$742,791	\$716,145	(\$26,646)
Total	\$6,319,337	\$6,463,952	\$144,615

School Tax Levy Rate and Impact

SchoolYr	Ratables	Inc/(Dec)	SchoolTax Levy	Estimated Tax Rate	Inc/(Dec)
2024-2025	\$587,891,678	\$63,205,449	\$5,747,807	1.099	(.108) cents

Assessed Property Values	Annual School Taxes estimated for 2024-2025	Annual School Taxes estimated for 2023-2024	Annual Incr/(Decr)
\$205,000	\$2,254	\$2,474	(\$220)
\$224,697	\$2,471	\$2,712	(\$241)
\$235,461	\$2,589	\$2,842	(\$253)
\$240,000	\$2,639	\$2,897	(\$258)
\$260,000	\$2,859	\$3,138	(\$279)



If you have questions, please contact Dr. Ashlee Caldwell, Business Administrator

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