

# Plumsted Township School District



2025-2026  
BUDGET HEARING  
MAY 7, 2025

Presented by David Ytreboe, Superintendent &  
Sean Gately, Business Administrator





# *Our District Mission*

*The Plumsted Township School District shall inspire all students to realize their personal potential. A rich and challenging learning environment, in partnership with the community, will develop critical thinkers, lifelong learners and productive citizens in an emerging global society.*



*An Understanding of  
Where we are as a District*

***The Story of the Holloways***



*This is our story, too!*

***We endured yearly state aid reductions way beyond what was able to be raised by the tax levy.***



# *Our Sacrifices*

- ***Staff Cuts***
- ***Larger Class Sizes***
- ***Academic Program Cuts***
- ***Extracurricular Program Cuts***
- ***Closing Middle School***
- ***Neglecting Capital Improvement Projects***



# *Our Resiliency*

- *Since August 2024, pursuing Grants to increase revenue by **\$240,236.00***
- *County Officials, Educational Institutions have participated in building walkthroughs for lease agreement of vacant Middle School - July, August, October and April*
- *Discussions with township, county to buy land and had several meetings to discuss rezoning land to use as a one time revenue source.*
- *Meetings to discuss Shared Services with neighboring districts - Five districts to date.*



*We are currently and will continue to address the following issues:*

- ***Contractual responsibilities that rise above 2%***
  - ***Higher utility prices***
  - ***Increased insurance premiums***
- ***Tuition increases outside of our local control***
  - ***Transportation cost increases***
  - ***Rising special education costs***
- ***Inflation - rising costs for just about everything***

# PLUMSTED TOWNSHIP SCHOOL DISTRICT

## 2025-2026 BUDGET HEARING

### MAY 7, 2025

| Key Dates         |   |
|-------------------|---|
| February 27, 2025 | Release of state aid  |
| March 12, 2025    | Regular public meeting & adoption of preliminary budget   |
| March 19, 2026    | Special public meeting & adoption of preliminary budget<br>Deadline to adopt preliminary budget |
| March 28, 2025    | New - State issues guidance on Tax Levy Incentive Aid   |
| April 9, 2025     | Regular public meeting & re-adoption of preliminary budget                                      |
| April 14, 2025    | New - Deadline to apply for Tax Levy Incentive Aid  |
| April 24, 2025    | Earliest date for public hearing on budget  |
| April 28, 2025    | New - Tax Levy Incentive Aid - submitted revised application                                    |
| May 7, 2025       | Special public meeting - public hearing on budget<br>Last date for public hearing on budget     |
| May 14, 2025      | Regular public meeting<br>Deadline to adopt budget  |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| Revenues - Operating Budget     |                     |                     |                    |
|---------------------------------|---------------------|---------------------|--------------------|
| Fund 11,12                      | 2024-2025           | 2025-2026           | Difference         |
| 1 - Tax Levy                    | \$14,565,655        | \$17,366,365        | \$2,800,710        |
| 2 - Misc. Revenue               | \$1,345,658         | \$130,000           | \$(1,215,658)      |
| 3 - State Aid                   | \$5,179,187         | \$5,627,070         | \$447,883          |
| 4 - Federal Revenue             | \$1,078,257         | \$1,035,116         | \$(43,141)         |
| 5 - Fund Balance - Appropriated | \$1,352,630         | \$402,541           | \$(950,089)        |
| <b>Total Revenue</b>            | <b>\$23,521,387</b> | <b>\$24,561,092</b> | <b>\$1,039,705</b> |

Changes from the Preliminary Budget - column 2025-2026 - Tax Levy Incentive Aid Program

- Tax levy change from \$15,205,098 to \$17,366,365 - increase of \$2,161,267
- State aid change from \$5,519,007 to \$5,627,070 - increase of \$108,063

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>1 - Tax Levy</b> |                |               |                 |
|---------------------|----------------|---------------|-----------------|
| <b>Year</b>         | <b>Revenue</b> | <b>Change</b> | <b>% Change</b> |
| 2021-2022           | \$12,450,551   | \$244,128     | 2.00%           |
| 2022-2023           | \$12,699,562   | \$249,011     | 2.00%           |
| 2023-2024           | \$13,253,553   | \$553,991     | 4.36%           |
| 2024-2025           | \$14,565,655   | \$1,312,102   | 9.90%           |
| 2025-2026           | \$17,366,365   | \$2,800,710   | 19.23%          |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>1 - Tax Levy State - Local Fair Share</b> |                         |               |                      |
|--|-------------------------|---------------|----------------------|
| <b>Year</b>                                  | <b>State Calculated</b> | <b>Actual</b> | <b>Difference</b>    |
| 2021-2022                                    | \$13,529,844            | \$12,450,551  | <b>\$(1,079,293)</b> |
| 2022-2023                                    | \$13,440,139            | \$12,699,562  | <b>\$(740,577)</b>   |
| 2023-2024                                    | \$14,512,823            | \$13,253,553  | <b>\$(1,259,270)</b> |
| 2024-2025                                    | \$15,611,898            | \$14,565,655  | <b>\$(1,046,243)</b> |
| 2025-2026                                    | \$18,314,680            | \$17,366,365  | <b>\$(948,315)</b>   |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>1 - Tax Levy - Last 4 Years</b> |                     |                     |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Tax Levy</b>                    | <b>2022-2023</b>    | <b>2023-2024</b>    | <b>2024-2025</b>    | <b>2025-2026</b>    |
| General Fund                       | \$12,699,562        | \$13,253,553        | \$14,565,655        | \$17,366,365        |
| Debt Service                       | \$525,843           | \$526,200           | \$523,300           | \$524,700           |
| <b>Total</b>                       | <b>\$13,225,405</b> | <b>\$13,779,753</b> | <b>\$15,088,955</b> | <b>\$17,891,065</b> |
| Change                             | \$272,255           | \$554,348           | \$1,309,202         | \$2,802,110         |
| Pct. Change                        | 2.1%                | 4.2%                | 9.5%                | 18.6%               |

Projected tax increase \$950

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>2 - Miscellaneous Revenue</b> |                |               |                 |
|----------------------------------|----------------|---------------|-----------------|
| <b>Year</b>                      | <b>Revenue</b> | <b>Change</b> | <b>% Change</b> |
| 2021-2022                        | \$301,269      | \$136,061     | 82.36%          |
| 2022-2023                        | \$198,641      | \$(102,628)   | (34.07)%        |
| 2023-2024                        | \$223,278      | \$24,637      | 12.40%          |
| 2024-2025                        | \$1,345,658    | \$1,122,380   | 502.68%         |
| 2025-2026                        | \$130,000      | \$(1,215,658) | (90.34)%        |

2024-2025 includes projection for the sale of a vacant lot in the amount of \$1,215,658

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>3 - State Aid (Enrollment x Per Pupil Aid)</b> |                |               |                 |
|---|----------------|---------------|-----------------|
| <b>Year</b>                                       | <b>Revenue</b> | <b>Change</b> | <b>% Change</b> |
| 2021-2022   | \$8,562,912    | \$(1,030,544) | (10.74)%        |
| 2022-2023   | \$6,758,600    | \$(1,804,312) | (21.07)%        |
| 2023-2024   | \$5,551,831    | \$(1,206,769) | (17.86)%        |
| 2024-2025   | \$5,179,187    | \$(372,644)   | (6.71)%         |
| 2025-2026   | \$5,627,070    | \$447,883     | 8.65%           |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>3 - State Aid - Enrollment (District ASSA Report)</b> |                   |                   |                 |
|--|-------------------|-------------------|-----------------|
| <b>Year</b>  | <b>Enrollment</b> | <b>Difference</b> | <b>% Change</b> |
| October 2020   | 1,082.0           | (77.0)            | (6.64)%         |
| October 2021   | 1,060.5           | (21.5)            | (1.99)%         |
| October 2022   | 1,064.5           | 4.0               | 0.38%           |
| October 2023   | 1,065.0           | 0.5               | 0.05%           |
| October 2024   | 1,088.0           | 23.0              | 2.16%           |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>3 - State Aid - Per Pupil Aid State Aid</b> |                          |                               |                   |
|--|--------------------------|-------------------------------|-------------------|
| <b>Year</b>                                    | <b>DOE<br/>Per Pupil</b> | <b>Plumsted<br/>Per Pupil</b> | <b>Difference</b> |
| 2021-2022                                      | \$12,177                 | \$6,580                       | <b>\$(5,597)</b>  |
| 2022-2023                                      | \$12,451                 | \$5,125                       | <b>\$(7,326)</b>  |
| 2023-2024                                      | \$13,181                 | \$4,212                       | <b>\$(8,969)</b>  |
| 2024-2025                                      | \$13,946                 | \$4,198                       | <b>\$(9,748)</b>  |
| 2025-2026                                      | \$14,972                 | \$4,355                       | <b>\$(10,617)</b> |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>3 - State Aid - S2 Formula Funding Reductions</b> |                            |                          |                             |
|--|----------------------------|--------------------------|-----------------------------|
| <b>Year</b>  | <b>State Aid Reduction</b> | <b>Applied Reduction</b> | <b>Annual Aid Reduction</b> |
| 2018-2019  | \$(4,639,139)              | 5%                       | \$(231,957)                 |
| 2019-2020  | \$(5,146,757)              | 13%                      | \$(669,078)                 |
| 2020-2021  | \$(5,677,431)              | 23%                      | \$(1,305,809)               |
| 2021-2022  | \$(5,263,364)              | 37%                      | \$(1,947,445)               |
| 2022-2023  | \$(3,061,921)              | 55%                      | \$(1,684,057)               |
| 2023-2024  | \$(1,251,856)              | 76%                      | \$(951,411)                 |
| 2024-2025  | \$(13,680)                 | 100%                     | \$(13,680)                  |
| <b>Total Reduction</b>                               |                            |                          | <b>\$(6,803,437)</b>        |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>4 - Federal Revenue (Impact Aid + Medicaid Reimbursement)</b> |                |                    |                 |
|--|----------------|--------------------|-----------------|
| <b>Year</b>  | <b>Revenue</b> | <b>Change</b>      | <b>% Change</b> |
| 2021-2022  | \$1,086,005    | \$91,319           | 9.18%           |
| 2022-2023  | \$1,113,267    | \$27,262           | 2.51%           |
| 2023-2024  | \$1,375,717    | \$262,450          | 23.57%          |
| 2024-2025  | \$1,078,257    | <b>\$(297,460)</b> | <b>(21.62)%</b> |
| 2025-2026  | \$1,035,116    | <b>\$(43,141)</b>  | <b>(4.00)%</b>  |

2023-2024 - received final impact aid payments for 2 years (FY2023 & FY2024)

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>5 - Fund Balance</b> |                |                      |                 |
|-------------------------|----------------|----------------------|-----------------|
| <b>Year</b>             | <b>Revenue</b> | <b>Change</b>        | <b>% Change</b> |
| 2021-2022               | \$0            | \$0                  | 0.00%           |
| 2022-2023               | \$0            | \$0                  | 0.00%           |
| 2023-2024               | \$2,545,949    | \$2,545,949          | NA              |
| 2024-2025               | \$1,352,630    | <b>\$(1,193,319)</b> | <b>(46.87)%</b> |
| 2025-2026               | \$402,541      | <b>\$(950,089)</b>   | <b>(70.24)%</b> |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

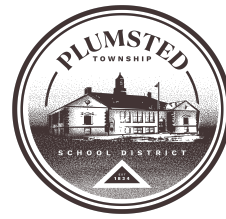
| <b>Appropriations - Operating Budget</b>   |                  |                  |                    |
|--|------------------|------------------|--------------------|
| <b>Fund 11,12</b>  | <b>2024-2025</b> | <b>2025-2026</b> | <b>Difference</b>  |
| <b>Instruction – Regular and Special Education</b><br>– Salaries, supplies, books and materials for teachers   | \$8,865,139      | \$9,396,902      | \$531,763<br>6.00% |
| <b>Benefits</b> – Health benefits; tuition reimbursement; social security contributions; pension contributions; unemployment   | \$3,341,906      | \$3,621,291      | \$279,385<br>8.36% |
| <b>Support Services</b> – Guidance, Attendance and Social Work, Health Services, Speech/OT/PT, Media Center, Child Study Team salaries and supplies; and staff development | \$2,369,212      | \$2,499,188      | \$129,976<br>5.49% |
| <b>Operations</b> – Custodial/Maintenance/Security salaries, supplies and materials; contractors for plumbing, HVAC, roofing and electrical; utilities                     | \$2,624,520      | \$2,663,899      | \$39,379<br>1.50%  |
| <b>Administration</b> – Salaries; supplies; professional fees - legal services, audit fees, architectural fees   | \$1,749,215      | \$1,838,839      | \$89,624<br>5.12%  |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>Appropriations - Operating Budget (Continued)</b>   |                     |                     |                                    |
|--|---------------------|---------------------|------------------------------------|
| <b>Fund 11,12</b>  | <b>2024-2025</b>    | <b>2025-2026</b>    | <b>Difference</b>                  |
| <b>Transportation</b> — Regular and special education students; fuel; maintenance; salaries                        | \$2,294,969         | \$2,483,595         | \$188,626<br>8.22%                 |
| <b>Student Activities</b> — Athletics and co-curricular activities   | \$814,182           | \$892,977           | \$78,795<br>9.68%                  |
| <b>Capital</b> — Equipment; capital improvements; debt service assessment; deposit to capital reserve              | \$90,121            | \$70,671            | \$(19,450)<br>(21.58)%             |
| <b>Tuition</b> — Vocational students; charter school student; out-of-district placement for special needs students | \$1,372,123         | \$1,093,730         | \$(278,393)<br>(20.29)%            |
| <b>Total</b>   | <b>\$23,521,387</b> | <b>\$24,561,092</b> | <b>\$1,039,705</b><br><b>4.42%</b> |

**PLUMSTED TOWNSHIP SCHOOL DISTRICT**  
**2025-2026 BUDGET HEARING**  
**MAY 7, 2025**

| <b>Grant Funding</b>                            |                    |                    |                    |
|---|--------------------|--------------------|--------------------|
| <b>Fund 20</b>                                  | <b>2024-2025</b>   | <b>2025-2026</b>   | <b>Difference</b>  |
| Local Grants                                    | \$28,235           | \$0                | \$(28,235)         |
| Preschool Expansion Aid                         | \$2,246,138        | \$1,875,720        | \$(370,418)        |
| Other State Programs                            | \$6,494            | \$0                | \$(6,494)          |
| ESSA (Every Student Succeeds Act)               | \$249,142          | \$129,198          | \$(119,944)        |
| IDEA (Individuals w/Disabilities Education Act) | \$325,512          | \$227,858          | \$(97,564)         |
| Other Federal Programs                          | \$84,082           | \$0                | \$(84,082)         |
| <b>Total Revenue</b>                            | <b>\$2,939,603</b> | <b>\$2,232,776</b> | <b>\$(706,827)</b> |



|  |                                      |
|--|--------------------------------------|
| Kindergarten Teacher                   | Grade 1 Teacher                      |
| Grade 2 Teacher                        | Grade 3 Teacher                      |
| Grade 4 Teacher                        | Grade 5 Teacher                      |
| 6th Grade Teacher (Reading Specialist) | World Language Teacher               |
| 6-8 Math Teacher                       | 6-8 Band Teacher                     |
| 9-12 Math Teacher                      | 9-12 Science Teacher                 |
| 9-12 Social Studies Teacher            | 9-12 Art Teacher                     |
| 9-12 Physical Education Teacher        | 9-12 Band Teacher                    |
| Multiple Disabilities Teacher* (New)   | Multiple Disabilities Teacher* (New) |
| K-5 Resource Room Teacher              | 6-8 Resource Room Teacher            |
| 9-12 Resource Room Teacher             | Nurse                                |
| Guidance Counselor                     | Psychologist                         |
| Full time Administrator                | Part time Administrator              |



# *What Matters Most*

- ***This Final Budget is the only way forward, upward, and for our school district - We are \$4,721,008 below adequacy and we are asking for \$2,161,267 as an increase.***
- ***To achieve our mission, we can no longer decrease our resources.***
- ***This final budget allows us to add, build, and continue to meet our students needs now and into the future.***





## WARRIOR CODE

YOU'RE THE FIGHTER, YOU'VE GOT THE FIRE  
THE SPIRIT OF A WARRIOR, THE CHAMPION'S HEART  
YOU FIGHT FOR YOUR LIFE BECAUSE THE FIGHTER NEVER QUILTS  
YOU MAKE THE MOST OF THE HAND YOU'RE DEALT  
BECAUSE THE QUITTER NEVER WINS!





*Our students and staff need  
your help and deserve this  
support*