

# EAST CHINA SCHOOL DISTRICT

## SPECIAL BOARD OF EDUCATION MEETING

*Wednesday, January 15, 2014*

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### **FOR ACTION:**

Revised General and Cafeteria Fund Budgets for fiscal year 2013-14

The 2013-14 General Fund Budget is ready to be amended per our normal schedule. This budget includes updated information such as the actual fall enrollment count, staffing, grants, and funding information. This budget reflects the program that we are offering. There have been no major changes to our program since the original budget was developed.

### **HIGHLIGHTS:**

This budget reflects the latest property tax valuations and enrollment counts. Foundation allowance per pupil increased from \$7,494 to \$7,545, or \$51 per pupil. The Original FY13/14 budget reflected a blended decrease in pupil enrollment by 106 students. Actual fall enrollment dropped by 89 students.

State categorical funding of Best Practices, Performance, At-Risk and Data Collection were revised to reflect current status by the State. Specifically, Best Practices categorical revenue were increased to reflect funding levels of \$52 per pupil.

Allocation of PA18 funds funneled by the local ISD have resulted in reductions to FY13/14 and FY14/15 funding levels for ECSD.

This budget reflects the current retirement contribution of an average rate of 24.79%. Along with, a pass-through MPSERS UAAL Rate Stabilization funding and expenditures of approximately \$950,600. These categorical funds represent a funding source to provide fiscal relief for districts' unfunded retirement obligations. The net effect of Section 147c is zero, as an equal amount of revenue and expenditures are recorded.

This budget has been amended to reflect current staffing levels, projected increase of legal fees, required Supplies/Materials for M&O/Transportation, and two (2) vehicle replacements for M&O.

### **RECOMMENDATION:**

The administration is recommending that the Board adopt the 2013-14 General Fund Budget and Cafeteria Fund Budget at function level as presented.

# EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED REVISED BY 2013-2014 BUDGET SUMMARY

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	+/-	FY15 PROJECTED
<b>REVENUES</b>					
LOCAL SOURCES	13,561,468	13,729,362	13,752,477	23,115	13,752,477
STATE SOURCES	23,762,768	21,909,724	23,611,517	1,701,793	22,658,980
FEDERAL SOURCES	1,593,456	1,441,000	1,441,000	-	1,441,000
OTHER TRANSACTIONS	1,035,142	1,205,071	1,074,120	(130,951)	873,440
SUBTOTAL	<u>39,952,834</u>	<u>38,285,157</u>	<u>39,879,114</u>	<u>1,593,957</u>	<u>38,725,897</u>
<b>TOTAL REVENUE</b>	<b><u>39,952,834</u></b>	<b><u>38,285,157</u></b>	<b><u>39,879,114</u></b>	<b><u>1,593,957</u></b>	<b><u>38,725,897</u></b>
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	9,820,729	9,003,507	9,620,621	617,114	9,686,980
MIDDLE SCHOOL	5,472,698	5,075,783	5,266,323	190,540	5,292,486
HIGH SCHOOL	7,389,815	7,140,529	7,226,311	85,782	7,261,737
SUBTOTAL	<u>22,683,242</u>	<u>21,219,819</u>	<u>22,113,255</u>	<u>893,436</u>	<u>22,241,203</u>
<b>ADDED NEEDS</b>					
SPECIAL ED	2,654,051	2,523,313	2,676,081	152,768	2,687,113
COMPENSATORY ED	1,076,703	1,037,581	1,068,375	30,794	1,073,372
VOCATIONAL ED	75,925	34,601	34,601	-	34,601
OTHER INSTRUCTION	141,618	142,625	155,815	13,190	156,193
SUBTOTAL	<u>3,948,297</u>	<u>3,738,120</u>	<u>3,934,872</u>	<u>196,752</u>	<u>3,951,279</u>
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,129,568	2,074,926	2,080,863	5,937	2,091,229
INST. STAFF SERVICES	1,389,232	1,337,276	1,367,618	30,342	1,367,618
GENERAL ADMIN	399,608	283,658	365,021	81,363	365,021
SCHOOL ADMIN	2,744,342	2,717,600	2,871,062	153,462	2,871,062
FISCAL SERVICES	477,131	450,587	455,950	5,363	455,950
INTERNAL SERVICES	39,141	44,539	44,539	-	44,539
OPERATIONS/MAINTENANCE	3,487,216	3,441,287	3,694,916	253,629	3,653,424
PUPIL TRANSPORTATION	1,702,107	1,689,029	1,787,233	98,204	2,037,233
CENTRAL SERVICES	991,041	1,054,672	989,151	(65,521)	989,151
ATHLETIC ACTIVITIES	759,224	739,131	780,457	41,326	780,457
COMMUNITY SERVICES	20,013	44,513	44,513	-	44,513
DEBT	-	-	-	-	-
SUBTOTAL	<u>14,138,623</u>	<u>13,877,218</u>	<u>14,481,323</u>	<u>604,105</u>	<u>14,700,197</u>
<b>TOTAL EXPENDITURES</b>	<b><u>40,770,162</u></b>	<b><u>38,835,157</u></b>	<b><u>40,529,450</u></b>	<b><u>1,694,293</u></b>	<b><u>40,892,679</u></b>
<b>NET REV/EXPENDITURES</b>					
NET REV/EXPENDITURES	(817,328)	(550,000)	(650,336)	(100,336)	(2,166,782)
BEGINNING FUND BALANCE	5,745,844	4,928,516	4,928,516	-	4,278,180
ENDING FUND BALANCE	4,928,516	4,378,516	4,278,180	-	2,111,398
<b>COMMITTED - 10%</b>					
UNRESTRICTED	4,077,016	3,883,516	4,052,945	-	4,089,268
	851,500	495,000	225,235	-	(1,977,870)

NOTES: FY15 Projections include:

Rev	Pupil enrollment decrease (70)	(528,000)
Rev	State - one time tax repmt	(424,000)
Rev	PA 18 Reduction	(200,000)
Exp	ECEA 1/2 step increase w/benefits	138,000
Exp	Replacement trucks (1)	25,000
Exp	Replacement buses (2)	250,000

# EAST CHINA SCHOOL DISTRICT

## PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<b>REVENUES</b>				
<b>LOCAL SOURCES</b>				
PROPERTY TAX	13,057,463	13,187,226	13,187,226	-
OTHER LOCAL REVENUE	504,004	542,136	565,251	23,115
<b>SUBTOTAL</b>	<b>13,561,467</b>	<b>13,729,362</b>	<b>13,752,477</b>	<b>23,115</b>
<b>STATE SOURCES</b>				
FOUNDATION ALLOWANCE NET OF TAXES	21,207,574	20,222,324	20,802,520	580,196
MPSRS 147c	-	-	950,600	950,600
OTHER STATE GRANTS & AID	2,555,194	1,687,400	1,858,397	170,997
<b>SUBTOTAL</b>	<b>23,762,768</b>	<b>21,909,724</b>	<b>23,611,517</b>	<b>1,701,793</b>
<b>FEDERAL SOURCES</b>				
TITLE I & II	569,707	570,000	570,000	-
OTHER FEDERAL PROGRAMS	1,135,610	871,000	871,000	-
<b>SUBTOTAL</b>	<b>1,705,317</b>	<b>1,441,000</b>	<b>1,441,000</b>	<b>-</b>
<b>OTHER TRANSACTIONS</b>				
RESA & OTHER INTERDISTRICT SOURCES	993,758	1,091,271	960,320	(130,951)
OTHER TRANSFERS	41,384	113,800	113,800	-
<b>SUBTOTAL</b>	<b>1,035,142</b>	<b>1,205,071</b>	<b>1,074,120</b>	<b>(130,951)</b>
<b>TOTAL REVENUE</b>	<b>40,064,694</b>	<b>38,285,157</b>	<b>39,879,114</b>	<b>1,593,957</b>
<b>APPROPRIATIONS</b>				
<b>INSTRUCTION</b>				
<b>ELEMENTARY</b>				
SALARIES/WAGES	6,308,050	5,897,967	6,201,306	303,339
EMPLOYEE BENEFITS	3,235,284	2,909,813	3,191,779	281,966
PURCHASED SERVICES	140,804	77,624	114,924	37,300
SUPPLIES/MATERIALS	134,868	110,462	110,462	-
CAPITAL OUTLAY	-	6,491	-	(6,491)
OTHER EXPENSES	1,723	1,150	2,150	1,000
<b>SUBTOTAL - ELEMENTARY</b>	<b>9,820,729</b>	<b>9,003,507</b>	<b>9,620,621</b>	<b>617,114</b>
<b>MIDDLE SCHOOL</b>				
SALARIES/WAGES	3,500,531	3,345,796	3,369,158	23,362
EMPLOYEE BENEFITS	1,765,819	1,557,494	1,715,929	158,435
PURCHASED SERVICES	54,302	43,443	48,613	5,170
SUPPLIES/MATERIALS	151,305	124,387	127,987	3,600
CAPITAL OUTLAY	-	4,126	4,126	-
OTHER EXPENSES	741	537	510	(27)
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,472,698</b>	<b>5,075,783</b>	<b>5,266,323</b>	<b>190,540</b>

**EAST CHINA SCHOOL DISTRICT**

PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,777,464	4,719,998	4,648,066	(71,932)
EMPLOYEE BENEFITS	2,394,108	2,214,621	2,380,240	165,619
PURCHASED SERVICES	98,506	93,875	94,419	544
SUPPLIES/MATERIALS	115,721	90,642	95,081	4,439
CAPITAL OUTLAY	1,249	19,018	6,000	(13,018)
OTHER EXPENSES	2,767	2,375	2,505	130
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,389,815</b>	<b>7,140,529</b>	<b>7,226,311</b>	<b>85,782</b>
<b>Subtotal - Instruction</b>	<b>22,683,242</b>	<b>21,219,819</b>	<b>22,113,255</b>	<b>893,436</b>
<b>ADDED NEEDS:</b>				
<i>Special Education</i>				
SALARIES/WAGES	1,753,796	1,706,217	1,754,680	48,463
EMPLOYEE BENEFITS	863,212	794,896	884,331	89,435
PURCHASED SERVICES	15,870	6,000	15,375	9,375
SUPPLIES/MATERIALS	20,644	16,180	20,980	4,800
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	529	20	715	695
<b>SUBTOTAL - SpecEd</b>	<b>2,654,051</b>	<b>2,523,313</b>	<b>2,676,081</b>	<b>152,768</b>
<i>Compensatory</i>				
SALARIES/WAGES	663,459	675,308	675,308	-
EMPLOYEE BENEFITS	341,980	321,273	352,067	30,794
PURCHASED SERVICES	382	1,000	1,000	-
SUPPLIES/MATERIALS	70,882	40,000	40,000	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Compensatory</b>	<b>1,076,703</b>	<b>1,037,581</b>	<b>1,068,375</b>	<b>30,794</b>
<i>Vocational</i>				
SALARIES/WAGES	645	-	-	-
EMPLOYEE BENEFITS	220	1,630	1,630	-
PURCHASED SERVICES	2,235	-	-	-
SUPPLIES/MATERIALS	37,523	6,500	6,500	-
CAPITAL OUTLAY	35,302	26,471	26,471	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Vocational</b>	<b>75,925</b>	<b>34,601</b>	<b>34,601</b>	<b>-</b>
<i>Other Instruction</i>				
SALARIES/WAGES	83,068	87,270	93,983	6,713
EMPLOYEE BENEFITS	27,702	28,520	34,997	6,477
PURCHASED SERVICES	2,393	6,151	6,151	-
SUPPLIES/MATERIALS	14,609	12,609	12,609	-
CAPITAL OUTLAY	-	100	100	-
OTHER EXPENSES	13,846	7,975	7,975	-
<b>SUBTOTAL - Other Instruction</b>	<b>141,618</b>	<b>142,625</b>	<b>155,815</b>	<b>13,190</b>
<b>Subtotal - Added Needs</b>	<b>3,948,297</b>	<b>3,738,120</b>	<b>3,934,872</b>	<b>196,752</b>
<b>TOTAL INSTRUCTION</b>	<b>26,631,539</b>	<b>24,957,939</b>	<b>26,048,127</b>	<b>1,090,188</b>

## EAST CHINA SCHOOL DISTRICT

## PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<b>SUPPORTING SERVICES</b>				
<i>Counseling Services:</i>				
SALARIES/WAGES	426,989	427,485	427,485	-
EMPLOYEE BENEFITS	228,390	211,624	231,117	19,493
PURCHASED SERVICES	7,320	7,000	7,000	-
SUPPLIES/MATERIALS	149	2,472	2,472	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	176	100	100	100
<b>SUBTOTAL - Counseling</b>	<b>663,024</b>	<b>648,681</b>	<b>668,174</b>	<b>19,593</b>
<i>Health Services</i>				
SALARIES/WAGES	96,639	93,915	93,915	-
EMPLOYEE BENEFITS	37,499	34,100	34,100	-
PURCHASED SERVICES	957	1,700	1,700	-
SUPPLIES/MATERIALS	1,919	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>137,014</b>	<b>132,085</b>	<b>132,085</b>	<b>-</b>
<i>Psychological Services</i>				
PURCHASED SERVICES	19,173	13,805	13,805	-
<b>SUBTOTAL - Psychological</b>	<b>19,173</b>	<b>13,805</b>	<b>13,805</b>	<b>-</b>
<i>Social Work Services</i>				
SALARIES/WAGES	157,443	151,328	151,328	-
EMPLOYEE BENEFITS	82,598	73,150	80,051	6,901
PURCHASED SERVICES	522	-	-	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	113	-	-	-
<b>SUBTOTAL - Social Work</b>	<b>240,676</b>	<b>224,478</b>	<b>231,379</b>	<b>6,901</b>
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	671,706	693,814	650,462	(43,352)
EMPLOYEE BENEFITS	364,179	351,465	374,360	22,895
PURCHASED SERVICES	1,728	1,500	1,500	-
SUPPLIES/MATERIALS	908	500	500	-
CAPITAL OUTLAY	132	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Teacher Consultant</b>	<b>1,038,653</b>	<b>1,047,279</b>	<b>1,026,822</b>	<b>(20,457)</b>
<i>Other Pupil Services</i>				
SALARIES/WAGES	15,153	-	-	-
EMPLOYEE BENEFITS	10,227	626	626	-
PURCHASED SERVICES	1,909	3,325	3,325	-
SUPPLIES/MATERIALS	3,739	3,537	3,537	-
CAPITAL OUTLAY	-	1,110	1,110	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>31,028</b>	<b>8,598</b>	<b>8,598</b>	<b>-</b>
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,129,568</b>	<b>2,074,926</b>	<b>2,080,863</b>	<b>6,037</b>

**EAST CHINA SCHOOL DISTRICT**

PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES</b>				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	83,151	44,000	44,000	-
EMPLOYEE BENEFITS	30,206	14,437	14,437	-
PURCHASED SERVICES	279,765	258,372	258,372	-
SUPPLIES/MATERIALS	8,236	7,500	7,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Imprvt of Instruction</b>	<b>401,358</b>	<b>324,309</b>	<b>324,309</b>	<b>-</b>
<i>Library / Media</i>				
SALARIES/WAGES	392,386	388,949	388,949	-
EMPLOYEE BENEFITS	198,304	181,993	199,729	17,736
PURCHASED SERVICES	-	212	212	-
SUPPLIES/MATERIALS	36,939	42,566	42,566	-
CAPITAL OUTLAY	-	64	64	-
OTHER EXPENSES	143	-	-	-
<b>SUBTOTAL - Library / Media</b>	<b>627,772</b>	<b>613,784</b>	<b>631,520</b>	<b>17,736</b>
<i>Supervision of Instruction</i>				
SALARIES/WAGES	187,687	276,440	276,440	-
EMPLOYEE BENEFITS	83,455	109,892	122,498	12,606
PURCHASED SERVICES	84,862	6,550	6,550	-
SUPPLIES/MATERIALS	3,750	5,471	5,471	-
CAPITAL OUTLAY	348	-	-	-
OTHER EXPENSES	-	830	830	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>360,102</b>	<b>399,183</b>	<b>411,789</b>	<b>12,606</b>
<b>TOTAL INSTRUCTION STAFF SUPPORT</b>	<b>1,389,232</b>	<b>1,337,276</b>	<b>1,367,618</b>	<b>30,342</b>

**ADMINISTRATION**

*Board of Education*

SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	57,622	44,330	94,330	50,000
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,359	7,980	7,980	-
<b>SUBTOTAL - Board of Education</b>	<b>65,981</b>	<b>52,310</b>	<b>102,310</b>	<b>50,000</b>

*Executive Administration*

SALARIES/WAGES	167,355	153,600	157,206	3,606
EMPLOYEE BENEFITS	159,494	67,223	94,455	27,232
PURCHASED SERVICES	3,546	5,900	5,750	(150)
SUPPLIES/MATERIALS	1,487	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,745	3,125	3,800	675
<b>SUBTOTAL - Executive Administration</b>	<b>333,627</b>	<b>231,348</b>	<b>262,711</b>	<b>31,363</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<i>School Administration</i>				
SALARIES/WAGES	1,593,077	1,649,888	1,698,969	49,081
EMPLOYEE BENEFITS	808,096	791,507	898,988	107,481
PURCHASED SERVICES	303,814	239,989	238,364	(1,625)
SUPPLIES/MATERIALS	30,877	20,526	19,050	(1,476)
CAPITAL OUTLAY	295	4,795	4,795	-
OTHER EXPENSES	8,183	10,895	10,896	1
SUBTOTAL - School Administration	2,744,342	2,717,600	2,871,062	153,462
<i>Fiscal Services</i>				
SALARIES/WAGES	257,855	236,853	245,912	9,059
EMPLOYEE BENEFITS	137,047	128,103	130,495	2,392
PURCHASED SERVICES	79,276	80,879	74,691	(6,188)
SUPPLIES/MATERIALS	2,099	3,342	3,442	100
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	854	1,410	1,410	-
SUBTOTAL - Fiscal Services	477,131	450,587	455,950	5,363
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	34,847	37,589	37,589	-
SUPPLIES/MATERIALS	4,294	3,200	3,200	-
CAPITAL OUTLAY	-	3,750	3,750	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	39,141	44,539	44,539	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	830,054	864,936	863,234	(1,702)
EMPLOYEE BENEFITS	496,768	478,419	535,661	57,242
PURCHASED SERVICES	783,804	881,491	900,293	18,802
SUPPLIES/MATERIALS	1,375,382	1,210,414	1,309,745	99,331
CAPITAL OUTLAY	-	3,562	83,562	80,000
OTHER EXPENSES	1,208	2,421	2,421	-
SUBTOTAL - Operation/Maintenance	3,487,216	3,441,243	3,694,916	253,673
<i>Pupil Transportation</i>				
SALARIES/WAGES	634,620	663,647	499,945	(163,702)
EMPLOYEE BENEFITS	396,313	375,931	351,056	(24,875)
PURCHASED SERVICES	397,217	395,111	587,405	192,294
SUPPLIES/MATERIALS	427,093	401,183	497,427	96,244
CAPITAL OUTLAY	-	1,757	-	(1,757)
OTHER EXPENSES	(153,136)	(148,600)	(148,600)	-
SUBTOTAL - Operation/Maintenance	1,702,107	1,689,029	1,787,233	98,204

## EAST CHINA SCHOOL DISTRICT

## PROPOSED REVISED BUDGET - MAJOR OBJECT CATEGORY

Wednesday, January 15, 2014

	FY13 AUDITED	FY14 BUDGET	FY14 BUDGET R1	FY14 R1 +/-
<i>Personnel</i>				
SALARIES/WAGES	206,011	217,973	195,745	(22,228)
EMPLOYEE BENEFITS	102,110	124,547	107,600	(16,947)
PURCHASED SERVICES	17,924	44,136	26,689	(17,447)
SUPPLIES/MATERIALS	1,740	1,659	1,660	1
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,865	9,255	9,255	-
<b>SUBTOTAL - Personnel</b>	<b>336,650</b>	<b>397,570</b>	<b>340,949</b>	<b>(56,621)</b>
<i>Technology Support</i>				
SALARIES/WAGES	182,761	194,500	197,361	2,861
EMPLOYEE BENEFITS	105,083	104,663	108,677	4,014
PURCHASED SERVICES	286,785	307,641	272,144	(35,497)
SUPPLIES/MATERIALS	68,560	29,497	49,219	19,722
CAPITAL OUTLAY	11,146	20,521	20,521	-
OTHER EXPENSES	56	280	280	-
<b>SUBTOTAL - Technology</b>	<b>654,391</b>	<b>657,102</b>	<b>648,202</b>	<b>(8,900)</b>
<b>TOTAL ADMINISTRATION</b>	<b>9,840,586</b>	<b>9,681,328</b>	<b>10,207,872</b>	<b>526,544</b>
<i>Athletic Activities</i>				
SALARIES/WAGES	456,122	467,680	467,680	-
EMPLOYEE BENEFITS	163,287	161,131	182,457	21,326
PURCHASED SERVICES	56,432	57,279	60,154	2,875
SUPPLIES/MATERIALS	46,799	27,589	37,398	9,809
CAPITAL OUTLAY	13,570	12,775	12,775	-
OTHER EXPENSES	23,014	12,677	19,993	7,316
<b>SUBTOTAL - Community Services</b>	<b>759,224</b>	<b>739,131</b>	<b>780,457</b>	<b>41,326</b>
<i>Community Services</i>				
SALARIES/WAGES	52	-	-	-
EMPLOYEE BENEFITS	89	-	-	-
PURCHASED SERVICES	12,192	32,500	32,500	-
SUPPLIES/MATERIALS	7,680	12,013	12,013	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Community Services</b>	<b>20,013</b>	<b>44,513</b>	<b>44,513</b>	<b>-</b>
<i>Interfund Transfers</i>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER EXPENDITURES</b>	<b>779,237</b>	<b>783,644</b>	<b>824,970</b>	<b>41,326</b>
<b>TOTAL EXPENDITURES</b>	<b>40,770,162</b>	<b>38,835,113</b>	<b>40,529,450</b>	<b>1,694,437</b>
<b>NET REV/EXPENDITURES</b>	<b>(705,468)</b>	<b>(550,000)</b>	<b>(650,336)</b>	



## 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, 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, pre-school, and driver education.
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. Media services and the 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.
Other Transactions	Consists of the General Fund subsidy to the Athletic Fund and the transfer to the Debt Retirement Fund for the annual payment of the Energy Conservation Note.