

**EAST CHINA SCHOOL DISTRICT
ST. CLAIR COUNTY, MICHIGAN
GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2014-15**

A regular meeting of the Board of Education of East China School District, County of St. Clair, Michigan was held in the Central Administrative Offices, East China, Michigan on the 23rd day of June, 2014, at 7:00 p.m.

PRESENT: Jim Biewer, President; Glenn Koenigbauer, Vice President; Jeanne Frank, Secretary; John Folske, Treasurer; Amy Murphy and Mike McNamee, Trustees.

ABSENT: Allen Reichle, Trustee

The Superintendent raised for the Board's consideration and review the proposed budgets for the General Operating, Cafeteria, and Latch Key Funds for fiscal year 2014-15 as well as the property tax millage rates which must be levied to provide the funds for each budget. Following such consideration and review and the holding of a public hearing June 23, 2014 as required under Act No. 43 of the Public Acts of Michigan of 1963, as amended, the following resolution was made by Member Michael McNamee supported by Member Amy Muphy:

1. The proposed budgets for the General, Cafeteria, and Latch Key Funds for fiscal year 2014-15 as attached to and incorporated into this Resolution are hereby approved and adopted. General Fund Revenues for fiscal year 2014-15 totaling **\$39,649,859** are adopted at the function level. Estimated General Fund Expenditures for the fiscal year 2014-15 totaling **\$40,753,097** are adopted at the function level. Cafeteria Fund Revenues for fiscal year 2014-15 totaling **\$1,373,541** are adopted at the function level. Estimated Cafeteria Fund Expenditures for fiscal year 2014-15 totaling **\$1,360,511** are adopted at the function level. Latchkey Fund Revenues for fiscal year 2014-15 totaling **\$500,000** are adopted at the function level. Estimated Latchkey Fund Expenditures for fiscal year 2014-15 totaling **\$499,659** are adopted at the function level.
2. All amounts necessary to defray the expenses and liabilities of the School District for the 2014-15 fiscal year as set forth in the Budgets are hereby appropriated and the expenditures of such amounts as provided in the Budgets is hereby approved.
3. It is hereby determined that the amounts of money to be raised by taxation necessary to defray the expenses and liabilities of the School district are hereby appropriated and the expenditures of such amounts as provided in the Budgets are hereby approved.
4. The total number of mills of ad valorem property taxes which shall be levied by the School District and the purposes for which that millage shall be levied are as follows:
 - 18.00 mills against all taxable property (except homestead and qualified agricultural property) for general operating purposes.
5. Appropriations will be deemed maximum authorizations to incur expenditures. The superintendent shall exercise supervision and control to ensure that expenditures are within

AFFIDAVIT OF PUBLICATION
TIMES HERALD MEDIA
11 Military, Port Huron 48060
State of Michigan, County of St. Clair

IN THE MATTER OF: NOTICE-2014-2015 BUDGET

EAST CHINA SCHOOL DISTRICT

Being duly sworn, says that he/she is authorized by the publisher of Port Huron Times Herald, to swear that a certain notice, a copy of which is annexed here to, was published in the following publication:

1. Published in the English language for the dissemination of general and/or legal news, and
2. Has a bonfide list of paying customers or has been published at least once a week in the same community without interruption for at least 2 years, and
3. Has been established, published and circulated at least once a week without interruption for at least one (1) year in the community where the publication is to occur.

Port Huron Times Herald, 6/8/2014

Gail Dye
GAIL DYE

SUBSCRIBED AND SWORN TO BEFORE ME THIS 10th
DAY OF June, 2014.

Kelly L. Page
KELLY L. PAGE, NOTARY PUBLIC, STATE OF
MICHIGAN, COUNTY OF EATON, MY COMMISSION
EXPIRES JUNE 21st, 2019, ACTING IN THE County of St.
Clair

0001141379-01, L26044

PTH::

**SCHOOL DISTRICT
NOTICE OF A PUBLIC HEARING
ON PROPOSED 2014-2015 BUDGET**

PLEASE TAKE NOTICE that on Monday, June 23, 2014, at seven o'clock p.m., at 1585 Meisner Road, East China, Michigan, the Board of Education of East China School District will hold a public hearing to consider the District's proposed 2014-2015 budget.

The Board may not adopt its proposed 2014-2015 budget until after a public hearing. A copy of this proposed 2014-2015 budget, including the proposed property tax millage rate, is available for public inspection during normal business hours at 1585 Meisner Road, East China, Michigan.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

This notice is given by order of the Board of Education.

Jeanne Frank-Secretary Board of Education

PT-1141379

06/08/2014

EAST CHINA



**PROPOSED BUDGET
2014-2015**

Version: Original

June 23, 2014

EAST CHINA SCHOOL DISTRICT
2014-2015 General Operating Budget Overview Message

This budget document reflects the revenues and expenditures associated with the continued operations of the outstanding programs of the East China School District. With continuing financial pressure on the resources of the District, several cost containment measures have been implemented in order to meet these ever-increasing financial challenges. However, despite these challenges, this budget is based on essentially the same level of programming the district has offered in prior years.

The 2014-2015 Original Budget is based on the following assumptions:

- *Local tax revenue is based on the full 18-mill levy authorized by law on taxable non-principal residence property, except commercial personal which is levied at 6-mills.*
 - *The foundation allowance for East China School district budgeted at \$7,595 per pupil. This is reflecting the projected \$50 per pupil increase as communicated in the pending State Aid Budget.*
 - *Enrollment is projected to decrease by 100 pupils from the 2012-2013 levels.*
 - *Insurance premiums have been budgeted based on rate renewals effective 7/1/2014 for MESSA at a 9.6% increase, plus 25% of ACA fees.*
 - *Employer paid retirement costs have been calculated at the rate of 25.78% of applicable wages.*
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EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2014-2015 ORIGINAL BUDGET SUMMARY

	FY13 AUDITED	PROPOSED FY14 BUDGET-FINAL	FY15 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL SOURCES	13,561,468	13,796,371	13,780,784	(15,587)	1
STATE SOURCES	23,762,768	23,600,029	23,491,188	(108,841)	2
FEDERAL SOURCES	1,593,456	1,575,563	1,521,947	(53,616)	3
OTHER TRANSACTIONS	1,035,142	1,065,655	855,940	(209,715)	4
SUBTOTAL	<u>39,952,834</u>	<u>40,037,618</u>	<u>39,649,859</u>	<u>(387,759)</u>	
TOTAL REVENUE	<u><u>39,952,834</u></u>	<u><u>40,037,618</u></u>	<u><u>39,649,859</u></u>	<u><u>(387,759)</u></u>	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,820,729	9,772,547	9,489,946	(282,601)	5
MIDDLE SCHOOL	5,472,698	5,086,588	5,099,819	13,231	5
HIGH SCHOOL	7,389,815	7,221,210	7,529,072	307,862	5
SUBTOTAL	<u>22,683,242</u>	<u>22,080,345</u>	<u>22,118,837</u>	<u>38,492</u>	
ADDED NEEDS					
SPECIAL ED	2,654,051	2,622,438	2,613,196	(9,242)	5
COMPENSATORY ED	1,076,703	1,117,356	1,111,356	(6,000)	5
VOCATIONAL ED	75,925	32,971	32,971	-	5
OTHER INSTRUCTION	141,618	161,397	166,700	5,303	5
SUBTOTAL	<u>3,948,297</u>	<u>3,934,162</u>	<u>3,924,223</u>	<u>(9,939)</u>	
SUPPORTING SERVICES					
PUPIL SERVICES	2,129,568	2,099,597	2,189,699	90,102	5
INST. STAFF SERVICES	1,389,232	1,346,578	1,313,059	(33,519)	5
GENERAL ADMIN	399,608	363,951	378,809	14,858	8
SCHOOL ADMIN	2,744,342	2,840,846	2,810,246	(30,600)	8
FISCAL SERVICES	477,131	462,856	433,337	(29,519)	8
INTERNAL SERVICES	39,141	43,950	39,950	(4,000)	
OPERATIONS/MAINTENANCE	3,487,216	4,019,789	3,847,537	(172,252)	9
PUPIL TRANSPORTATION	1,702,107	1,763,211	1,796,112	32,901	10
CENTRAL SERVICES	991,041	1,074,023	1,046,917	(27,106)	8
ATHLETIC ACTIVITIES	759,224	782,753	810,427	27,674	5
COMMUNITY SERVICES	20,013	43,944	43,944	-	
DEBT	-	-	-	-	
SUBTOTAL	<u>14,138,623</u>	<u>14,841,498</u>	<u>14,710,037</u>	<u>(131,461)</u>	
TOTAL EXPENDITURES	<u><u>40,770,162</u></u>	<u><u>40,856,005</u></u>	<u><u>40,753,097</u></u>	<u><u>(102,908)</u></u>	
NET REV/EXPENDITURES					
NET REV/EXPENDITURES	(817,328)	(818,387)	(1,103,238)		
BEGINNING FUND BALANCE	5,745,844	4,928,516	4,928,516		
ENDING FUND BALANCE	4,928,516	4,110,129	3,825,278		
COMMITTED - 10%					
UNRESTRICTED	4,077,016	4,085,601	4,075,310		
	851,500	24,529	(250,032)		

East China School District
Notes to Proposed 2014-2015 Original General Fund Budget
June 23, 2014

Note 1: Local Source revenue adjusted for estimated property taxes based on latest taxable value information and estimates of other revenue. Additional revenue is expected in 2014-2015 for increased Facility Usage and Cell Phone Tower rental.

Parking Permit revenue, Gate Receipt Revenue and Interest Revenue experienced lower income levels in 2014 and adjusted accordingly for 2014-2015.

Note 2: State Source revenue reflects a *projected* \$50 per pupil increase in Foundation Allowance and projected decrease in pupil membership of 100 from 2013-2014 levels. State Source Categorical revenue is expected to receive the maximum allowances, adjusted for decreased pupil enrollment. Prior year revenue adjustments are not anticipated at 2013-2014 levels.

Proposed State Aid Budget is projecting an increase in pass-thru funding for MPSRS 147c from 4.56% to approximately 9.06%.

Note 3: Federal Source revenue reflects Title I/II regular and carryover grant awards from 2013-2014, increased GSRP program revenue relative to program expansion awarded mid-year 2014.

Note 4: Other Source revenue adjusted to reflect a 23% reduction in RESA PA18 allocation and a 10% reduction in Medicaid payments.

Note 5: Elementary, Middle and High School, Special Education, Other Instruction, Counseling, Health, Psychological, Social Work, Teacher Consultant and Other Pupil Services salaries and benefits adjusted for staffing reductions (8.0 FTE). Net staffing reductions were made due to declining enrollment and reduced funding.

Also, salaries and benefits for MEA were adjusted for the ½ step increases per negotiated contract. The reduction of wages for furlough days remains active for 2014-2015.

Note 6: For all functions with H/V/D benefits, insurance rates increased effective July 1, 2014 at the following rates:

- *MESSA 9.6% + 25% of ACA fees*
- *Dental-Humana 9.56% including ACA fees*

Note 7: For all functions with salaries, retirement rate increased from the average rate of 24.79% to 25.78%.

MPSRS 147c adjusted to reflect projected rate increase from 4.56% to 9.06%. (*MPSRS UAAL Rate Stabilization 147c is a pass-through funding and expenditure intended 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. No profit or loss is incurred.*)

Note 8: Administrators, Support Staffing, and Co-Admin (Benefits Coordinator/Tech Support) salaries and benefits adjusted for staffing reductions (3.0 FTE). Net staffing reductions were made due to declining enrollment and reduced funding.

Also, relative salaries and benefits for Administrators were adjusted for the ½ step increases per negotiated contract.

Note 9: Maintenance & Operations building allocations and budgeted line items adjusted to reflect custodial service configuration. Supplies/materials (custodial supplies, gas, uniforms, etc.) and Capital Equipment repairs/purchases were adjusted in relative to contracted services agreements for partial custodial services and grounds maintenance.

Utility costs were adjusted downward to reflect projected rate decrease by 20% from 2013-2014 for increased Natural Gas and a 3% increase in electrical costs.

Note 10: Transportation union contract is currently active in collective bargaining, and relative budget line items remain flat, pending contract conditions.

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
REVENUES			
LOCAL SOURCES			
PROPERTY TAX	13,057,463	13,278,869	13,278,869
OTHER LOCAL REVENUE	504,004	517,502	501,915
SUBTOTAL	13,561,467	13,796,371	13,780,784
STATE SOURCES			
FOUNDATION ALLOWANCE NET OF TAXES	21,207,574	20,871,614	19,845,707
MPSRS 147c	-	1,048,895	2,011,033
OTHER STATE GRANTS & AID	2,555,194	1,679,520	1,634,448
SUBTOTAL	23,762,768	23,600,029	23,491,188
FEDERAL SOURCES			
TITLE I & II	569,707	608,887	601,947
OTHER FEDERAL PROGRAMS	1,135,610	966,676	920,000
SUBTOTAL	1,705,317	1,575,563	1,521,947
OTHER TRANSACTIONS			
RESA & OTHER INTERDISTRICT SOURCES	993,758	960,320	742,140
OTHER TRANSFERS	41,384	105,335	113,800
SUBTOTAL	1,035,142	1,065,655	855,940
TOTAL REVENUE	40,064,694	40,037,618	39,649,859

APPROPRIATIONS

INSTRUCTION

ELEMENTARY

SALARIES/WAGES	6,308,050	6,211,182	5,830,723
EMPLOYEE BENEFITS	3,235,284	3,193,427	3,410,655
PURCHASED SERVICES	140,804	136,424	116,424
SUPPLIES/MATERIALS	134,868	229,659	130,289
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	1,723	1,855	1,855
SUBTOTAL - ELEMENTARY	9,820,729	9,772,547	9,489,946

MIDDLE SCHOOL

SALARIES/WAGES	3,500,531	3,304,574	3,152,965
EMPLOYEE BENEFITS	1,765,819	1,665,914	1,800,754
PURCHASED SERVICES	54,302	55,000	55,000
SUPPLIES/MATERIALS	151,305	60,375	90,375
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	741	725	725
SUBTOTAL - MIDDLE SCHOOL	5,472,698	5,086,588	5,099,819

HIGH SCHOOL

SALARIES/WAGES	4,777,464	4,671,755	4,680,858
EMPLOYEE BENEFITS	2,394,108	2,357,067	2,655,726

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
PURCHASED SERVICES	98,506	114,457	114,557
SUPPLIES/MATERIALS	115,721	73,081	73,081
CAPITAL OUTLAY	1,249	2,000	2,000
OTHER EXPENSES	<u>2,767</u>	<u>2,850</u>	<u>2,850</u>
SUBTOTAL - HIGH SCHOOL	7,389,815	7,221,210	7,529,072
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Subtotal - Instruction	22,683,242	22,080,345	22,118,837
ADDED NEEDS:			
<i>Special Education</i>			
SALARIES/WAGES	1,753,796	1,722,325	1,655,282
EMPLOYEE BENEFITS	863,212	845,773	922,874
PURCHASED SERVICES	15,870	40,150	21,100
SUPPLIES/MATERIALS	20,644	13,600	13,350
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>529</u>	<u>590</u>	<u>590</u>
SUBTOTAL - SpecEd	2,654,051	2,622,438	2,613,196
<i>Compensatory</i>			
SALARIES/WAGES	663,459	652,608	628,748
EMPLOYEE BENEFITS	341,980	331,837	362,531
PURCHASED SERVICES	382	14,941	14,229
SUPPLIES/MATERIALS	70,882	117,820	105,698
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>-</u>	<u>150</u>	<u>150</u>
SUBTOTAL - Compensatory	1,076,703	1,117,356	1,111,356
<i>Vocational</i>			
SALARIES/WAGES	645	-	-
EMPLOYEE BENEFITS	220	-	-
PURCHASED SERVICES	2,235	-	-
SUPPLIES/MATERIALS	37,523	5,000	5,000
CAPITAL OUTLAY	35,302	27,971	27,971
OTHER EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>
SUBTOTAL - Vocational	75,925	32,971	32,971
<i>Other Instruction</i>			
SALARIES/WAGES	83,068	96,620	96,620
EMPLOYEE BENEFITS	27,702	36,857	42,160
PURCHASED SERVICES	2,393	6,845	6,845
SUPPLIES/MATERIALS	14,609	13,100	13,100
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>13,846</u>	<u>7,975</u>	<u>7,975</u>
SUBTOTAL - Other Instruction	141,618	161,397	166,700
<hr/>			
Subtotal - Added Needs	3,948,297	3,934,162	3,924,223
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TOTAL INSTRUCTION	26,631,539	26,014,507	26,043,060

SUPPORTING SERVICES

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
<i>Counseling Services:</i>			
SALARIES/WAGES	426,989	425,384	428,720
EMPLOYEE BENEFITS	228,390	226,997	256,899
PURCHASED SERVICES	7,320	7,000	7,000
SUPPLIES/MATERIALS	149	900	900
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	176	265	265
SUBTOTAL - Counseling	663,024	660,546	693,784
 <i>Health Services</i>			
SALARIES/WAGES	96,639	91,915	91,915
EMPLOYEE BENEFITS	37,499	36,804	41,936
PURCHASED SERVICES	957	1,700	1,700
SUPPLIES/MATERIALS	1,919	2,370	2,370
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	-	-	-
SUBTOTAL - Health	137,014	132,789	137,921
 <i>Psychological Services</i>			
PURCHASED SERVICES	19,173	23,000	16,000
SUBTOTAL - Psychological	19,173	23,000	16,000
 <i>Social Work Services</i>			
SALARIES/WAGES	157,443	154,833	154,833
EMPLOYEE BENEFITS	82,598	81,840	92,750
PURCHASED SERVICES	522	600	600
SUPPLIES/MATERIALS	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	113	195	195
SUBTOTAL - Social Work	240,676	237,468	248,378
 <i>Teacher Consultant Services</i>			
SALARIES/WAGES	671,706	656,429	656,755
EMPLOYEE BENEFITS	364,179	363,410	410,057
PURCHASED SERVICES	1,728	1,500	1,500
SUPPLIES/MATERIALS	908	500	500
CAPITAL OUTLAY	132	-	-
OTHER EXPENSES	-	-	-
SUBTOTAL - Teacher Consultant	1,038,653	1,021,839	1,068,812
 <i>Other Pupil Services</i>			
SALARIES/WAGES	15,153	13,450	13,450
EMPLOYEE BENEFITS	10,227	5,980	6,829
PURCHASED SERVICES	1,909	1,025	1,025
SUPPLIES/MATERIALS	3,739	3,500	3,500
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	-	-	-
SUBTOTAL - Other Pupil Svcs	31,028	23,955	24,804
TOTAL PUPIL SUPPORT SERVICES	2,129,568	2,099,597	2,189,699

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
INSTRUCTIONAL STAFF SUPPORT SERVICES			
<i>Improvement of Instruction</i>			
SALARIES/WAGES	83,151	49,164	49,441
EMPLOYEE BENEFITS	30,206	20,104	23,046
PURCHASED SERVICES	279,765	275,728	275,740
SUPPLIES/MATERIALS	8,236	7,000	7,000
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	-	-	-
SUBTOTAL - Imprvt of Instruction	401,358	351,996	355,227
 <i>Library / Media</i>			
SALARIES/WAGES	392,386	385,457	337,294
EMPLOYEE BENEFITS	198,304	192,095	195,454
PURCHASED SERVICES	-	-	-
SUPPLIES/MATERIALS	36,939	43,262	28,728
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	143	25	25
SUBTOTAL - Library / Media	627,772	620,839	561,501
 <i>Supervision of Instruction</i>			
SALARIES/WAGES	187,687	242,596	243,155
EMPLOYEE BENEFITS	83,455	120,392	142,421
PURCHASED SERVICES	84,862	4,925	5,025
SUPPLIES/MATERIALS	3,750	4,400	4,300
CAPITAL OUTLAY	348	-	-
OTHER EXPENSES	-	1,430	1,430
SUBTOTAL - Other Pupil Svcs	360,102	373,743	396,331
TOTAL INSTRUCTION STAFF SUPPORT	1,389,232	1,346,578	1,313,059
 ADMINISTRATION			
<i>Board of Education</i>			
SALARIES/WAGES	-	-	-
EMPLOYEE BENEFITS	-	-	-
PURCHASED SERVICES	57,622	79,830	94,330
SUPPLIES/MATERIALS	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	8,359	7,980	7,980
SUBTOTAL - Board of Education	65,981	87,810	102,310
 <i>Executive Administration</i>			
SALARIES/WAGES	167,355	166,651	162,513
EMPLOYEE BENEFITS	159,494	96,690	102,186
PURCHASED SERVICES	3,546	6,500	6,500
SUPPLIES/MATERIALS	1,487	1,500	1,500
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	1,745	4,800	3,800
SUBTOTAL - Executive Administration	333,627	276,141	276,499
 <i>School Administration</i>			
SALARIES/WAGES	1,593,077	1,688,111	1,599,479

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
EMPLOYEE BENEFITS	808,096	898,205	963,200
PURCHASED SERVICES	303,814	219,723	212,760
SUPPLIES/MATERIALS	30,877	20,050	20,050
CAPITAL OUTLAY	295	4,500	4,500
OTHER EXPENSES	<u>8,183</u>	<u>10,257</u>	<u>10,257</u>
SUBTOTAL - School Administration	2,744,342	2,840,846	2,810,246
<i>Fiscal Services</i>			
SALARIES/WAGES	257,855	238,418	211,725
EMPLOYEE BENEFITS	137,047	135,508	130,164
PURCHASED SERVICES	79,276	83,920	86,438
SUPPLIES/MATERIALS	2,099	3,600	3,600
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>854</u>	<u>1,410</u>	<u>1,410</u>
SUBTOTAL - Fiscal Services	477,131	462,856	433,337
<i>Internal Services</i>			
SALARIES/WAGES	-	-	-
EMPLOYEE BENEFITS	-	-	-
PURCHASED SERVICES	34,847	37,000	33,000
SUPPLIES/MATERIALS	4,294	3,200	3,200
CAPITAL OUTLAY	-	3,750	3,750
OTHER EXPENSES	<u>-</u>	<u>-</u>	<u>-</u>
SUBTOTAL - Internal Services	39,141	43,950	39,950
<i>Operation and Maintenance</i>			
SALARIES/WAGES	830,054	880,628	838,043
EMPLOYEE BENEFITS	496,768	541,806	563,308
PURCHASED SERVICES	783,804	872,012	989,426
SUPPLIES/MATERIALS	1,375,382	1,724,043	1,455,460
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>1,208</u>	<u>1,300</u>	<u>1,300</u>
SUBTOTAL - Operation/Maintenance	3,487,216	4,019,789	3,847,537
<i>Pupil Transportation</i>			
SALARIES/WAGES	634,620	499,945	499,945
EMPLOYEE BENEFITS	396,313	348,580	379,127
PURCHASED SERVICES	397,217	563,086	563,390
SUPPLIES/MATERIALS	427,093	503,600	502,450
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>(153,136)</u>	<u>(152,000)</u>	<u>(148,800)</u>
SUBTOTAL - Pupil Transportation	1,702,107	1,763,211	1,796,112
<i>Personnel</i>			
SALARIES/WAGES	206,011	193,255	210,284
EMPLOYEE BENEFITS	102,110	114,130	135,758
PURCHASED SERVICES	17,924	51,200	41,950
SUPPLIES/MATERIALS	1,740	2,500	2,500
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	<u>8,865</u>	<u>9,100</u>	<u>9,100</u>
SUBTOTAL - Personnel	336,650	370,185	399,592

EAST CHINA SCHOOL DISTRICT

PROPOSED ORIGINAL 2014-2015 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 23, 2014

	FY13 AUDITED	FY14 BUDGET R2	FY15 BUDGET OB
<i>Technology Support</i>			
SALARIES/WAGES	182,761	183,953	187,110
EMPLOYEE BENEFITS	105,083	101,886	115,790
PURCHASED SERVICES	286,785	341,669	278,145
SUPPLIES/MATERIALS	68,560	71,000	61,000
CAPITAL OUTLAY	11,146	5,050	5,000
OTHER EXPENSES	56	280	280
SUBTOTAL - Technology	654,391	703,838	647,325
TOTAL ADMINISTRATION	9,840,586	10,568,626	10,352,908
 <i>Athletic Activities</i>			
SALARIES/WAGES	456,122	472,676	473,446
EMPLOYEE BENEFITS	163,287	184,154	211,088
PURCHASED SERVICES	56,432	49,013	48,983
SUPPLIES/MATERIALS	46,799	47,765	47,765
CAPITAL OUTLAY	13,570	9,300	9,300
OTHER EXPENSES	23,014	19,845	19,845
SUBTOTAL - Community Services	759,224	782,753	810,427
 <i>Community Services</i>			
SALARIES/WAGES	52	-	-
EMPLOYEE BENEFITS	89	-	-
PURCHASED SERVICES	12,192	32,500	32,500
SUPPLIES/MATERIALS	7,680	11,444	11,444
CAPITAL OUTLAY	-	-	-
OTHER EXPENSES	-	-	-
SUBTOTAL - Community Services	20,013	43,944	43,944
 <i>Interfund Transfers</i>			
DEBT RETIREMENT FUND	-	-	-
ATHLETICS FUND	-	-	-
SUBTOTAL - Interfund Transfers	-	-	-
TOTAL OTHER EXPENDITURES	779,237	826,697	854,371
TOTAL EXPENDITURES	40,770,162	40,856,005	40,753,097
NET REV/EXPENDITURES	(705,468)	(818,387)	(1,103,238)

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 Education - 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 Education – 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 Services – 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 Administration - Consists of the activities of the elected body and executive officer including elections, legal services, and general responsibility for the entire school system.

School Administration – 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 cost of 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.

Operations/Maintenance – 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 Transportation - 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 transfers, 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 schools, 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.

EAST CHINA SCHOOL DISTRICT - Cafeteria

PROPOSED 2014-2015 ORIGINAL BUDGET SUMMARY

	FY13 AUDITED	PROPOSED FY14 BUDGET-FINAL	FY15 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	581,890	585,500	608,686	23,186	1
STATE SOURCES	61,901	60,000	58,500	(1,500)	
FEDERAL SOURCES	715,569	610,000	635,420	25,420	
COMMODITIES	1,430	94,000	70,935	(23,065)	
SUBTOTAL	<u>1,360,790</u>	<u>1,349,500</u>	<u>1,373,541</u>	<u>(23,065)</u>	
TOTAL REVENUE	<u>1,360,790</u>	<u>1,349,500</u>	<u>1,373,541</u>	<u>(23,065)</u>	
APPROPRIATIONS					
SALARIES & FRINGES	153,151	166,200	166,200	-	
PURCHASED SVCS	1,082,628	1,059,026	1,059,026	-	
SUPPLIES & OTHER	31,637	30,526	20,550	(9,976)	
CAPITAL OUTLAY	-	10,000	10,000	-	
COMMODITIES	91,300	94,000	70,935	(23,065)	
INDIRECT COSTS	(50,328)	29,000	33,800	4,800	
SUBTOTAL	<u>1,308,388</u>	<u>1,388,752</u>	<u>1,360,511</u>	<u>(28,241)</u>	
TOTAL EXPENDITURES	<u>1,308,388</u>	<u>1,388,752</u>	<u>1,360,511</u>	<u>(28,241)</u>	
NET REV/EXPENDITURES	52,402	(39,252)	13,030		
BEGINNING FUND BALANCE	<u>133,331</u>	<u>185,733</u>	<u>146,481</u>		
ENDING FUND BALANCE	185,733	146,481	159,511		
COMMITTED - 10%	130,839	138,875	136,051		
UNRESTRICTED	54,894	7,606	23,460		

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2014-2015 ORIGINAL BUDGET SUMMARY

	FY13 AUDITED	PROPOSED FY14 BUDGET-FINAL	FY15 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL REVENUES	497,176	500,000	500,000	-	
SUBTOTAL	497,176	500,000	500,000	-	
TOTAL REVENUE	497,176	500,000	500,000	-	
APPROPRIATIONS					
SALARIES & FRINGES	408,837	412,502	408,459	(4,043)	1
PURCHASED SVCS	5,420	3,100	3,100	-	
SUPPLIES & OTHER	13,850	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	508,107	503,702	499,659	(4,043)	
TOTAL EXPENDITURES	508,107	503,702	499,659	(4,043)	

NET REV/EXPENDITURES	(10,931)	(3,702)	341
BEGINNING FUND BALANCE	119,669	102,438	98,736
ENDING FUND BALANCE	108,738	98,736	99,077
COMMITTED - 10%	50,811	50,370	49,966
UNRESTRICTED	57,927	48,366	49,111

NOTE 1: REFLECTS CONSOLIDATION IN BOOKKEEPER POSITION
INCREASED IN RETIREMENT COSTS

KIDS CONNECTION PRESCHOOLERS \$198 PER WEEK, \$43 PER DAY

LATCHKEY \$16 PER DAY

SUMMER ADVENTURE PROGRAM \$30 DAY

4 YEAR OLD PGRM Monday/Wednesday/Friday/\$125 per month

3 YEAR OLD PGRM Tuesday/Thursday/\$100 per month

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2014-2015 ORIGINAL BUDGET SUMMARY

	FY12 AUDITED	FY13 AUDITED	PROPOSED FY14 BUDGET-FINAL	FY15 BUDGET OB	+/-	NOTE
REVENUES						
LOCAL REVENUES	623,101	497,176	500,000	500,000	-	
SUBTOTAL	623,101	497,176	500,000	500,000	-	
TOTAL REVENUE	623,101	497,176	500,000	500,000	-	
APPROPRIATIONS						
SALARIES & FRINGES	512,414	408,837	412,502	408,459	(4,043)	1
PURCHASED SVCS	9,309	5,420	3,100	3,100	-	
SUPPLIES & OTHER	13,830	13,850	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	-	
INDIRECT COSTS	65,000	80,000	80,000	80,000	-	
SUBTOTAL	600,553	508,107	503,702	499,659	(4,043)	
TOTAL EXPENDITURES	600,553	508,107	503,702	499,659	(4,043)	

NET REV/EXPENDITURES	22,548	(10,931)	(3,702)	341
BEGINNING FUND BALANCE	97,121	119,669	102,438	98,736
ENDING FUND BALANCE	119,669	108,738	98,736	99,077
COMMITTED - 10%	60,055	50,811	50,370	49,966
UNRESTRICTED	59,614	57,927	48,366	49,111

NOTE 1: REFLECTS CONSOLIDATION IN BOOKKEEPER POSITION
INCREASED IN RETIREMENT COSTS

KIDS CONNECTION PRESCHOOLERS \$198 PER WEEK, \$43 PER DAY

LATCHKEY \$16 PER DAY

SUMMER \$30 DAY

ADVENTURE PROGRAM

4 YEAR OLD PGRM Monday/Wednesday/Friday/\$125 per month

3 YEAR OLD PGRM Tuesday/Thursday/\$100 per month