

EAST CHINA



School District

ORIGINAL BUDGET 2015-2016

Version: OB

EAST CHINA SCHOOL DISTRICT

2015-2016 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 2015-2016 Original Budget is proposed with 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.*
- *Pupil Enrollment is reflective of a decrease of 67 pupils based on the “most likely” projections by Stanfred Consultants for the 2015-2016 school year. (Net 60 blended pupils for Foundation Allowance calculations).*
- *The Foundation Allowance for East China School District is budgeted at \$7,718 per pupil, as reflected in the State Aid Budget. This is an increase of \$123 per pupil from FY14/15 funding levels.*
- *Best Practice and District Performance State Categorical funding was eliminated, as reflected in the State Aid Budget.*
- *At-Risk State Categorical is budgeted at \$174 per pupil, as reflected in the State Aid Budget. This is an increase of \$32 per pupil from FY14/15 funding levels.*
- *Decrease in Instructional Staffing needs by 3 FTE.*
- *Healthcare insurance premiums have been budgeted based on rate renewals effective 7/1/2015 for MESSA at a 6.00% increase, plus 100% of ACA state fees. (State average was 6.99%)*
- *Employer paid retirement costs remain unchanged at an average 25.78% of applicable wages.*
- *MPERS 147c pass-thru funding is reflective of an increased rate from 7.63% to 10.53% of payroll.*

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2015-2016 ORIGINAL BUDGET

	FY13/14 AUDITED	FY14/15 FINAL BUDGET	FY15/16 PROJECTED	+/-	NOTE
REVENUES					
LOCAL SOURCES	13,829,513	14,008,476	13,987,906	(20,570)	1
STATE SOURCES	23,887,664	23,112,583	23,203,108	90,525	2
FEDERAL SOURCES	1,499,310	1,642,261	1,585,922	(56,339)	3
OTHER TRANSACTIONS	998,997	860,132	860,132	-	4
SUBTOTAL	40,215,484	39,623,452	39,637,068	13,616	
TOTAL REVENUE	40,215,484	39,623,452	39,637,068	13,616	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,802,792	9,265,177	9,278,562	13,385	5
MIDDLE SCHOOL	5,152,661	5,052,983	5,155,584	102,601	5
HIGH SCHOOL	7,236,647	7,643,421	7,519,047	(124,374)	5
SUBTOTAL	22,192,100	21,961,581	21,953,193	(8,388)	
ADDED NEEDS					
SPECIAL ED	2,557,475	2,718,561	2,735,654	17,093	5
COMPENSATORY ED	1,106,273	1,138,702	1,099,379	(39,323)	5
VOCATIONAL ED	25,685	40,000	40,000	-	5
OTHER INSTRUCTION	158,973	320,340	276,145	(44,195)	5
SUBTOTAL	3,848,406	4,217,603	4,151,178	(66,425)	
TOTAL INSTRUCTION	26,040,506	26,179,184	26,104,371	(74,813)	
SUPPORTING SERVICES					
PUPIL SERVICES	2,106,368	2,207,520	2,229,682	22,162	5
INST. STAFF SERVICES	1,319,129	1,378,606	1,298,880	(79,726)	5
GENERAL ADMIN	356,167	366,397	371,589	5,192	5
SCHOOL ADMIN	2,866,663	2,786,983	2,769,522	(17,461)	6
FISCAL SERVICES	452,474	432,297	441,088	8,791	5
INTERNAL SERVICES	39,377	39,950	39,950	-	5
OPERATIONS/MAINTENANCE	3,822,548	3,502,594	3,475,588	(27,006)	7
PUPIL TRANSPORTATION	1,768,002	1,662,114	1,665,324	3,210	
CENTRAL SERVICES	1,033,050	1,024,745	1,013,616	(11,129)	5
ATHLETIC ACTIVITIES	787,805	810,393	828,885	18,492	5,8
COMMUNITY SERVICES	40,304	44,483	35,375	(9,108)	
DEBT	-	-	-	-	
SUBTOTAL	14,591,887	14,256,082	14,169,499	(86,583)	
TOTAL EXPENDITURES	40,632,393	40,435,266	40,273,870	(161,396)	
NET REV/EXPENDITURES	(416,909)	(811,814)	(636,802)	175,012	
BEGINNING FUND BALANCE	4,928,510	4,511,601	3,699,787		
ENDING FUND BALANCE	4,511,601	3,699,787	3,062,985		
COMMITTED - 10% UNRESTRICTED	4,063,239	4,043,527	4,027,387		
	448,362	(343,740)	(964,402)		
	11.10%	9.15%	7.61%		

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
REVENUES				
LOCAL SOURCES				
PROPERTY TAX	13,280,425	13,486,991	13,486,991	-
OTHER LOCAL REVENUE	549,088	521,485	500,915	(20,570)
SUBTOTAL	13,829,513	14,008,476	13,987,906	(20,570)
STATE SOURCES				
FOUNDATION ALLOWANCE NET OF TAXES	20,418,967	19,451,308	19,519,298	67,990
MPSRS 147c	1,180,154	1,978,474	2,256,405	277,931
MPSRS 147d	-	57,575	-	(57,575)
OTHER STATE GRANTS & AID	2,288,543	1,625,226	1,427,405	(197,821)
SUBTOTAL	23,887,664	23,112,583	23,203,108	90,525
FEDERAL SOURCES				
TITLE I & II	578,290	750,134	693,795	(56,339)
OTHER FEDERAL PROGRAMS	921,020	892,127	892,127	-
SUBTOTAL	1,499,310	1,642,261	1,585,922	(56,339)
OTHER TRANSACTIONS				
RESA & OTHER INTERDISTRICT SOURCES	895,875	755,132	755,132	-
OTHER TRANSFERS	103,122	105,000	105,000	-
SUBTOTAL	998,997	860,132	860,132	-
TOTAL REVENUE	40,215,484	39,623,452	39,637,068	13,616

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	6,231,196	5,731,877	5,658,184	(73,693)
EMPLOYEE BENEFITS	3,180,168	3,263,803	3,354,151	90,348
PURCHASED SERVICES	154,309	133,424	133,424	-
SUPPLIES/MATERIALS	235,672	134,218	130,948	(3,270)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,527	1,855	1,855	-
SUBTOTAL - ELEMENTARY	9,802,872	9,265,177	9,278,562	13,385
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,355,637	3,135,622	3,153,888	18,266
EMPLOYEE BENEFITS	1,690,084	1,764,466	1,844,850	80,384
PURCHASED SERVICES	49,969	53,200	53,200	-
SUPPLIES/MATERIALS	56,418	98,970	102,921	3,951
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	558	725	725	-
SUBTOTAL - MIDDLE SCHOOL	5,152,666	5,052,983	5,155,584	102,601
<i>HIGH SCHOOL</i>				
SALARIES/WAGES	4,657,312	4,715,786	4,584,920	(130,866)
EMPLOYEE BENEFITS	2,345,291	2,656,798	2,668,775	11,977
PURCHASED SERVICES	150,085	167,957	167,957	-
SUPPLIES/MATERIALS	76,376	92,680	94,545	1,865
CAPITAL OUTLAY	-	7,350	-	(7,350)
OTHER EXPENSES	7,491	2,850	2,850	-
SUBTOTAL - HIGH SCHOOL	7,236,555	7,643,421	7,519,047	(124,374)
Subtotal - Instruction	22,192,093	21,961,581	21,953,193	(8,388)
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,662,612	1,730,876	1,751,431	20,555
EMPLOYEE BENEFITS	823,132	955,645	952,183	(3,462)
PURCHASED SERVICES	62,220	18,100	18,100	-
SUPPLIES/MATERIALS	9,204	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	311	590	590	-
SUBTOTAL - SpecEd	2,557,479	2,718,561	2,735,654	17,093
<i>Compensatory</i>				
SALARIES/WAGES	644,482	662,148	624,836	(37,312)
EMPLOYEE BENEFITS	343,218	363,524	361,513	(2,011)
PURCHASED SERVICES	15,878	50,667	50,667	-
SUPPLIES/MATERIALS	102,696	62,213	62,213	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	150	150	-
SUBTOTAL - Compensatory	1,106,274	1,138,702	1,099,379	(39,323)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
Vocational				
SALARIES/WAGES	280	-	-	-
EMPLOYEE BENEFITS	58	-	-	-
PURCHASED SERVICES	720	-	-	-
SUPPLIES/MATERIALS	24,627	16,000	16,000	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	24,000	24,000	-
SUBTOTAL - Vocational	25,685	40,000	40,000	-
Other Instruction				
SALARIES/WAGES	102,958	168,245	144,780	(23,465)
EMPLOYEE BENEFITS	40,354	87,204	66,474	(20,730)
PURCHASED SERVICES	236	3,625	3,625	-
SUPPLIES/MATERIALS	14,123	55,216	55,216	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,304	6,050	6,050	-
SUBTOTAL - Other Instruction	158,975	320,340	276,145	(44,195)
Subtotal - Added Needs	3,848,413	4,217,603	4,151,178	(66,425)
TOTAL INSTRUCTION	26,040,506	26,179,184	26,104,371	(74,813)

SUPPORTING SERVICES

Counseling Services:

SALARIES/WAGES	426,459	413,483	416,925	3,442
EMPLOYEE BENEFITS	229,051	247,108	259,309	12,201
PURCHASED SERVICES	9,378	7,000	7,000	-
SUPPLIES/MATERIALS	244	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	128	265	265	-
SUBTOTAL - Counseling	665,260	673,256	688,899	15,643

Health Services

SALARIES/WAGES	90,919	92,269	100,379	8,110
EMPLOYEE BENEFITS	35,941	42,560	45,819	3,259
PURCHASED SERVICES	727	1,700	1,700	-
SUPPLIES/MATERIALS	1,244	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	128,831	138,899	150,268	11,369

Psychological Services

PURCHASED SERVICES	27,650	16,000	16,000	-
SUBTOTAL - Psychological	27,650	16,000	16,000	-

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
<i>Social Work Services</i>				
SALARIES/WAGES	154,769	159,514	157,160	(2,354)
EMPLOYEE BENEFITS	79,459	115,150	96,520	(18,630)
PURCHASED SERVICES	533	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	83	195	195	-
SUBTOTAL - Social Work	234,844	275,459	254,475	(20,984)
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	665,308	677,980	679,512	1,532
EMPLOYEE BENEFITS	348,129	390,326	404,936	14,610
PURCHASED SERVICES	1,820	1,500	1,500	-
SUPPLIES/MATERIALS	150	500	500	-
CAPITAL OUTLAY	143	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Teacher Consultant	1,015,550	1,070,306	1,086,448	16,142
<i>Other Pupil Services</i>				
SALARIES/WAGES	14,933	13,450	13,450	-
EMPLOYEE BENEFITS	12,863	13,825	13,817	(8)
PURCHASED SERVICES	3,625	1,025	1,025	-
SUPPLIES/MATERIALS	2,809	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	1,800	1,800	-
SUBTOTAL - Other Pupil Svcs	34,230	33,600	33,592	(8)
TOTAL PUPIL SUPPORT SERVICES	2,106,365	2,207,520	2,229,682	22,162
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	72,697	105,127	47,629	(57,498)
EMPLOYEE BENEFITS	29,379	48,363	20,069	(28,294)
PURCHASED SERVICES	234,639	288,172	274,015	(14,157)
SUPPLIES/MATERIALS	5,951	10,069	10,069	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Imprvt of Instruction	342,666	451,731	351,782	(99,949)
<i>Library / Media</i>				
SALARIES/WAGES	379,567	298,950	306,464	7,514
EMPLOYEE BENEFITS	189,643	171,107	175,623	4,516
PURCHASED SERVICES	-	29,003	29,003	-
SUPPLIES/MATERIALS	36,558	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	92	25	25	-
SUBTOTAL - Library / Media	605,860	499,085	511,115	12,030

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
<i>Supervision of Instruction</i>				
SALARIES/WAGES	244,872	261,054	260,520	(534)
EMPLOYEE BENEFITS	119,409	156,231	164,958	8,727
PURCHASED SERVICES	2,476	4,775	4,775	-
SUPPLIES/MATERIALS	2,884	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	962	1,430	1,430	-
SUBTOTAL - Other Pupil Svcs	370,603	427,790	435,983	8,193
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TOTAL INSTRUCTION STAFF SUPPORT	1,319,129	1,378,606	1,298,880	(79,726)
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ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	70,582	88,015	88,000	(15)
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	7,980	8,350	370
SUBTOTAL - Board of Education	70,582	95,995	96,350	355
<i>Executive Administration</i>				
SALARIES/WAGES	170,577	161,263	162,900	1,637
EMPLOYEE BENEFITS	97,844	96,739	99,939	3,200
PURCHASED SERVICES	3,792	7,100	7,100	-
SUPPLIES/MATERIALS	1,528	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	4,192	3,800	3,800	-
SUBTOTAL - Executive Administration	277,933	270,402	275,239	4,837
<i>School Administration</i>				
SALARIES/WAGES	1,704,547	1,613,766	1,583,323	(30,443)
EMPLOYEE BENEFITS	901,258	943,467	956,689	13,222
PURCHASED SERVICES	224,110	193,965	193,965	-
SUPPLIES/MATERIALS	19,936	20,950	20,950	-
CAPITAL OUTLAY	5,960	4,500	4,500	-
OTHER EXPENSES	10,851	10,335	10,095	(240)
SUBTOTAL - School Administration	2,866,662	2,786,983	2,769,522	(17,461)
<i>Fiscal Services</i>				
SALARIES/WAGES	234,052	211,875	211,875	-
EMPLOYEE BENEFITS	129,818	128,574	132,595	4,021
PURCHASED SERVICES	83,574	86,838	91,608	4,770
SUPPLIES/MATERIALS	3,234	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,798	1,410	1,410	-
SUBTOTAL - Fiscal Services	452,476	432,297	441,088	8,791

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
Internal Services				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	35,171	33,000	33,000	-
SUPPLIES/MATERIALS	4,207	3,200	3,200	-
CAPITAL OUTLAY	-	3,750	3,750	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	39,378	39,950	39,950	-
Operation and Maintenance				
SALARIES/WAGES	886,768	753,012	726,132	(26,880)
EMPLOYEE BENEFITS	534,839	513,775	503,227	(10,548)
PURCHASED SERVICES	821,756	1,033,956	1,038,478	4,522
SUPPLIES/MATERIALS	1,578,383	1,200,551	1,206,451	5,900
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	807	1,300	1,300	-
SUBTOTAL - Operation/Maintenance	3,822,553	3,502,594	3,475,588	(27,006)
Pupil Transportation				
SALARIES/WAGES	511,767	461,778	461,778	-
EMPLOYEE BENEFITS	318,748	285,946	285,656	(290)
PURCHASED SERVICES	586,358	560,740	564,240	3,500
SUPPLIES/MATERIALS	500,564	502,450	502,450	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(141,873)	(148,800)	(148,800)	-
SUBTOTAL - Pupil Transportation	1,775,564	1,662,114	1,665,324	3,210
Personnel				
SALARIES/WAGES	190,991	206,935	206,835	(100)
EMPLOYEE BENEFITS	113,830	133,854	136,280	2,426
PURCHASED SERVICES	28,828	29,949	29,949	-
SUPPLIES/MATERIALS	3,373	5,700	5,700	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,725	9,100	9,100	-
SUBTOTAL - Personnel	345,747	385,538	387,864	2,326
Technology Support				
SALARIES/WAGES	176,322	176,000	170,105	(5,895)
EMPLOYEE BENEFITS	98,531	100,755	93,195	(7,560)
PURCHASED SERVICES	337,402	296,172	296,172	-
SUPPLIES/MATERIALS	64,628	61,000	61,000	-
CAPITAL OUTLAY	10,375	5,000	5,000	-
OTHER EXPENSES	131	280	280	-
SUBTOTAL - Technology	687,389	639,207	625,752	(13,455)
TOTAL ADMINISTRATION	10,338,284	9,815,080	9,776,677	(38,403)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, June 22, 2015

	FY14 AUDITED	FY15 FINAL BUDGET	FY16 ORIGINAL BUDGET	+/-
<i>Athletic Activities</i>				
SALARIES/WAGES	456,209	473,415	481,634	8,219
EMPLOYEE BENEFITS	175,929	210,635	218,908	8,273
PURCHASED SERVICES	56,737	49,433	49,433	-
SUPPLIES/MATERIALS	62,939	47,765	49,765	2,000
CAPITAL OUTLAY	12,153	9,300	9,300	-
OTHER EXPENSES	23,838	19,845	19,845	-
SUBTOTAL - Community Services	787,805	810,393	828,885	18,492
 <i>Community Services</i>				
SALARIES/WAGES	600	2,520	2,520	-
EMPLOYEE BENEFITS	261	1,031	1,076	45
PURCHASED SERVICES	17,385	34,978	25,825	(9,153)
SUPPLIES/MATERIALS	22,058	5,954	5,954	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	40,304	44,483	35,375	(9,108)
 <i>Interfund Transfers</i>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	-	-	-	-
 TOTAL OTHER EXPENDITURES				
	828,109	854,876	864,260	9,384
 TOTAL EXPENDITURES				
	40,632,393	40,435,266	40,273,870	(161,396)
 NET REV/EXPENDITURES				
	(416,909)	(811,814)	(636,802)	175,012

East China School District
Notes to Proposed 2015-16 General Fund Budget
May 18, 2015

Note 1: Local Source revenue adjusted for estimated property taxes based on latest taxable value information and estimates of other revenue.

Note 2: State Source revenue adjusted for a projected pupil enrollment decrease of 67 from 14/15 levels. Actual 14/15 enrollment dropped by 115 students from 13/14 levels.

Foundation Allowance and all State Categorical funding per pupil is presented at FY14/15 levels and will be adjusted reflective of the Adopted State Budget for FY16.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 10.53% of payroll in an amount of \$2,256,405. MPSERS UAAL 147d funding was eliminated mid-year in fiscal year 14/15.

This categorical unit of funding represents a funding source to provide fiscal relief for districts' unfunded retirement obligations. The net effect on fund balance of Section 147c is zero, as an equal amount of revenue and expenditures are recorded.

Note 3: Federal Source revenue adjusted to reflect Title I, Title II, and GSRP current and carryover funding.

Note 4: No changes in P.A.18 funding are anticipated for this fiscal year.

Note 5: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, and required 147c expenditure recognition. Staffing changes occurred in Instruction, Technology, Personnel, Administration and Operations/Maintenance.

The proposed 15/16 budget is reflecting a decrease in Instructional staffing of 3 FTE.

Note 6: School Administration budget was adjusted for salaries and benefits relative to MEAESP employment contract.

Note 7: Operations/Maintenance budget was adjusted to reflect decreased utility unit costs for natural gas and electricity. Salaries, Benefits, and Contracted services were adjusted relative to contracted service agreements for custodial services and grounds maintenance.

SEIU budget was adjusted for salaries and benefits relative to SEIU employment contract effective 7/1/2015.

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2015-2016 BUDGET

	FY14 AUDITED	FY15 BUDGET R2	FY16 ORIG BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	506,924	501,500	501,500	-	
SUBTOTAL	506,924	501,500	501,500	-	
TOTAL REVENUE	506,924	501,500	501,500	-	
APPROPRIATIONS					
SALARIES & FRINGES	411,315	412,189	412,189	-	
PURCHASED SVCS	2,663	4,300	4,300	-	
SUPPLIES & OTHER	12,176	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	506,154	504,589	504,589	-	
TOTAL EXPENDITURES	506,154	504,589	504,589	-	

NET REV/EXPENDITURES	770	(3,089)	(3,089)
BEGINNING FUND BALANCE	106,110	106,880	103,791
ENDING FUND BALANCE	106,880	103,791	100,702
COMMITTED - 10%	50,615	50,459	50,459
UNRESTRICTED	56,265	53,332	50,243

EAST CHINA SCHOOL DISTRICT - Cafeteria

PROPOSED 2015-2016 BUDGET

	FY14 AUDITED	FY15 BUDGET R2	FY16 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	565,998	582,300	588,075	5,775	1
STATE SOURCES	55,471	52,460	52,460	-	
FEDERAL SOURCES	633,500	637,795	637,795	-	
COMMODITIES	90,176	90,935	90,935	-	
SUBTOTAL	1,345,145	1,363,490	1,369,265	5,775	
TOTAL REVENUE	1,345,145	1,363,490	1,369,265	5,775	
APPROPRIATIONS					
SALARIES & FRINGES	144,731	154,225	154,225	-	
PURCHASED SVCS	1,035,549	1,036,965	1,038,810	1,845	2
SUPPLIES & OTHER	27,025	27,870	27,870	-	
CAPITAL OUTLAY	-	10,000	10,000	-	
COMMODITIES	90,176	90,935	90,935	-	
INDIRECT COSTS	23,122	25,000	25,000	-	
SUBTOTAL	1,320,603	1,344,995	1,346,840	1,845	
TOTAL EXPENDITURES	1,320,603	1,344,995	1,346,840	1,845	
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NET REV/EXPENDITURES	24,542	18,495	22,425	3,930	
BEGINNING FUND BALANCE	185,733	210,275	228,770		
ENDING FUND BALANCE	210,275	228,770	251,195		
COMMITTED - 10%	132,060	134,500	134,684		
UNRESTRICTED	78,215	94,271	116,511		

NOTE 1: REFLECTS PROPOSED RATE INCREASES AND PROJECTED SALES VOLUME
 NOTE 2: REFLECTS FSMC CONTRACTED FEE INCREASE

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.