

EAST CHINA



School District

**FINAL BUDGET  
2015-2016**

Version: R2

# EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2015-2016 AMENDED - FINAL BUDGET

	FY14/15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES	14,081,169	14,385,681	14,451,036	65,355	1
STATE SOURCES	23,223,455	23,118,515	23,195,483	76,968	2
FEDERAL SOURCES	1,572,363	1,613,705	1,516,960	(96,745)	3
OTHER TRANSACTIONS	854,487	800,629	801,251	622	
<b>SUBTOTAL</b>	<b>39,731,474</b>	<b>39,918,530</b>	<b>39,964,730</b>	<b>46,200</b>	
<b>TOTAL REVENUE</b>	<b>39,731,474</b>	<b>39,918,530</b>	<b>39,964,730</b>	<b>46,200</b>	
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	9,168,549	9,324,056	9,219,240	(104,816)	4
MIDDLE SCHOOL	5,105,490	5,487,023	5,376,377	(110,646)	4
HIGH SCHOOL	7,716,971	7,408,099	7,517,558	109,459	4, 5
<b>SUBTOTAL</b>	<b>21,991,010</b>	<b>22,219,178</b>	<b>22,113,175</b>	<b>(106,003)</b>	
<b>ADDED NEEDS</b>					
SPECIAL ED	2,666,614	2,897,749	2,894,236	(3,513)	
COMPENSATORY ED	1,058,120	1,104,920	981,016	(123,904)	6
VOCATIONAL ED	34,035	40,667	40,000	(667)	
OTHER INSTRUCTION	235,236	242,622	266,158	23,536	6
<b>SUBTOTAL</b>	<b>3,994,005</b>	<b>4,285,958</b>	<b>4,181,410</b>	<b>(104,548)</b>	
<b>TOTAL INSTRUCTION</b>	<b>25,985,015</b>	<b>26,505,136</b>	<b>26,294,585</b>	<b>(210,551)</b>	
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,166,523	2,290,320	2,285,966	(4,354)	
INST. STAFF SERVICES	1,266,436	1,415,353	1,458,194	42,841	4,6
GENERAL ADMIN	358,406	373,568	373,985	417	
SCHOOL ADMIN	2,763,493	2,819,157	2,832,297	13,140	4
FISCAL SERVICES	416,782	438,384	441,980	3,596	
INTERNAL SERVICES	23,149	35,950	27,950	(8,000)	
OPERATIONS/MAINTENANCE	3,476,599	3,583,109	3,599,165	16,056	4, 7
PUPIL TRANSPORTATION	1,498,276	1,667,186	1,588,636	(78,550)	8
CENTRAL SERVICES	991,615	961,997	957,308	(4,689)	
ATHLETIC ACTIVITIES	841,454	842,323	849,586	7,263	
COMMUNITY SERVICES	30,831	45,795	25,139	(20,656)	6
DEBT	-	-	-	-	
<b>SUBTOTAL</b>	<b>13,833,564</b>	<b>14,473,142</b>	<b>14,440,206</b>	<b>(32,936)</b>	
<b>TOTAL EXPENDITURES</b>	<b>39,818,579</b>	<b>40,978,278</b>	<b>40,734,791</b>	<b>(243,487)</b>	
NET REV/EXPENDITURES	(87,105)	(1,059,748)	(770,061)		
BEGINNING FUND BALANCE	4,511,602	4,424,497	4,424,497		
ENDING FUND BALANCE	4,424,497	3,364,749	3,654,436		
COMMITTED - 10% UNRESTRICTED	3,981,858	4,097,828	4,073,479		
	442,639	(733,079)	(419,043)		
	11.11%	8.21%	8.97%		

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>REVENUES</b>				
<b>LOCAL SOURCES</b>				
PROPERTY TAX	13,511,271	13,855,181	13,855,181	-
OTHER LOCAL REVENUE	569,898	530,500	595,855	65,355
<b>SUBTOTAL</b>	<b>14,081,169</b>	<b>14,385,681</b>	<b>14,451,036</b>	<b>65,355</b>
<b>STATE SOURCES</b>				
FOUNDATION ALLOWANCE NET OF TAXES	19,582,927	19,200,510	19,200,510	-
MPSRS 147c	1,982,314	2,556,327	2,556,327	-
MPSRS 147d	57,575	-	-	-
OTHER STATE GRANTS & AID	1,600,639	1,361,678	1,438,646	76,968
<b>SUBTOTAL</b>	<b>23,223,455</b>	<b>23,118,515</b>	<b>23,195,483</b>	<b>76,968</b>
<b>FEDERAL SOURCES</b>				
TITLE I & II	580,602	693,795	597,050	(96,745)
OTHER FEDERAL PROGRAMS	991,761	919,910	919,910	-
<b>SUBTOTAL</b>	<b>1,572,363</b>	<b>1,613,705</b>	<b>1,516,960</b>	<b>(96,745)</b>
<b>OTHER TRANSACTIONS</b>				
RESA & OTHER INTERDISTRICT SOURCES	750,545	695,629	696,251	622
OTHER TRANSFERS	103,940	105,000	105,000	-
<b>SUBTOTAL</b>	<b>854,485</b>	<b>800,629</b>	<b>801,251</b>	<b>622</b>
<b>TOTAL REVENUE</b>	<b>39,731,472</b>	<b>39,918,530</b>	<b>39,964,730</b>	<b>46,200</b>

**APPROPRIATIONS**

**INSTRUCTION**

**ELEMENTARY**

SALARIES/WAGES	5,708,911	5,642,291	5,589,472	(52,819)
EMPLOYEE BENEFITS	3,242,596	3,417,733	3,365,736	(51,997)
PURCHASED SERVICES	93,881	132,424	132,424	-
SUPPLIES/MATERIALS	122,517	130,948	130,948	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	644	660	660	-
<b>SUBTOTAL - ELEMENTARY</b>	<b>9,168,549</b>	<b>9,324,056</b>	<b>9,219,240</b>	<b>(104,816)</b>

**MIDDLE SCHOOL**

SALARIES/WAGES	3,210,683	3,339,796	3,269,009	(70,787)
EMPLOYEE BENEFITS	1,779,858	1,990,656	1,950,797	(39,859)
PURCHASED SERVICES	65,232	53,200	53,200	-
SUPPLIES/MATERIALS	49,292	102,921	102,921	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	424	450	450	-
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,105,490</b>	<b>5,487,023</b>	<b>5,376,377</b>	<b>(110,646)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,691,221	4,470,168	4,507,017	36,849
EMPLOYEE BENEFITS	2,642,765	2,673,819	2,661,429	(12,390)
PURCHASED SERVICES	155,209	167,857	252,857	85,000
SUPPLIES/MATERIALS	176,742	94,545	94,545	-
CAPITAL OUTLAY	39,110	-	-	-
OTHER EXPENSES	11,924	1,710	1,710	-
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,716,971</b>	<b>7,408,099</b>	<b>7,517,558</b>	<b>109,459</b>
<b>Subtotal - Instruction</b>	<b>21,991,010</b>	<b>22,219,178</b>	<b>22,113,175</b>	<b>(106,003)</b>
<b>ADDED NEEDS:</b>				
<i>Special Education</i>				
SALARIES/WAGES	1,705,962	1,814,645	1,811,742	(2,903)
EMPLOYEE BENEFITS	944,377	1,051,439	1,050,859	(580)
PURCHASED SERVICES	13,773	18,100	18,100	-
SUPPLIES/MATERIALS	2,317	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	185	215	185	(30)
<b>SUBTOTAL - SpecEd</b>	<b>2,666,614</b>	<b>2,897,749</b>	<b>2,894,236</b>	<b>(3,513)</b>
<i>Compensatory</i>				
SALARIES/WAGES	628,981	636,565	599,270	(37,295)
EMPLOYEE BENEFITS	329,456	366,540	346,446	(20,094)
PURCHASED SERVICES	34,082	50,667	29,800	(20,867)
SUPPLIES/MATERIALS	65,601	51,148	5,500	(45,648)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Compensatory</b>	<b>1,058,120</b>	<b>1,104,920</b>	<b>981,016</b>	<b>(123,904)</b>
<i>Vocational</i>				
SALARIES/WAGES	783	500	-	(500)
EMPLOYEE BENEFITS	157	167	-	(167)
PURCHASED SERVICES	4,444	-	-	-
SUPPLIES/MATERIALS	10,889	16,000	16,000	-
CAPITAL OUTLAY	17,763	24,000	24,000	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Vocational</b>	<b>34,035</b>	<b>40,667</b>	<b>40,000</b>	<b>(667)</b>
<i>Other Instruction</i>				
SALARIES/WAGES	127,873	141,013	151,732	10,719
EMPLOYEE BENEFITS	61,449	69,945	73,637	3,692
PURCHASED SERVICES	12,659	3,832	2,525	(1,307)
SUPPLIES/MATERIALS	27,360	21,782	32,764	10,982
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	5,895	6,050	5,500	(550)
<b>SUBTOTAL - Other Instruction</b>	<b>235,236</b>	<b>242,622</b>	<b>266,158</b>	<b>23,536</b>
<b>Subtotal - Added Needs</b>	<b>3,994,004</b>	<b>4,285,958</b>	<b>4,181,410</b>	<b>(104,548)</b>
<b>TOTAL INSTRUCTION</b>	<b>25,985,014</b>	<b>26,505,136</b>	<b>26,294,585</b>	<b>(210,551)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>SUPPORTING SERVICES</b>				
<i>Counseling Services:</i>				
SALARIES/WAGES	416,927	428,317	446,790	18,473
EMPLOYEE BENEFITS	247,556	272,003	275,574	3,571
PURCHASED SERVICES	9,301	10,000	10,000	-
SUPPLIES/MATERIALS	278	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	42	20	20	-
<b>SUBTOTAL - Counseling</b>	<b>674,104</b>	<b>715,740</b>	<b>737,784</b>	<b>22,044</b>
 <i>Health Services</i>				
SALARIES/WAGES	92,911	96,447	96,447	-
EMPLOYEE BENEFITS	42,923	46,546	46,309	(237)
PURCHASED SERVICES	1,320	1,700	1,700	-
SUPPLIES/MATERIALS	1,473	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>138,627</b>	<b>147,063</b>	<b>146,826</b>	<b>(237)</b>
 <i>Psychological Services</i>				
PURCHASED SERVICES	25,679	28,000	28,000	-
<b>SUBTOTAL - Psychological</b>	<b>25,679</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>
 <i>Social Work Services</i>				
SALARIES/WAGES	157,726	158,903	158,903	-
EMPLOYEE BENEFITS	92,122	99,125	99,344	219
PURCHASED SERVICES	326	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	47	70	70	-
<b>SUBTOTAL - Social Work</b>	<b>250,222</b>	<b>258,698</b>	<b>258,917</b>	<b>219</b>
 <i>Teacher Consultant Services</i>				
SALARIES/WAGES	651,148	682,783	664,976	(17,807)
EMPLOYEE BENEFITS	378,203	417,851	410,435	(7,416)
PURCHASED SERVICES	2,387	1,500	1,500	-
SUPPLIES/MATERIALS	170	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	13	28	23	(5)
<b>SUBTOTAL - Teacher Consultant</b>	<b>1,031,921</b>	<b>1,102,662</b>	<b>1,077,434</b>	<b>(25,228)</b>
 <i>Other Pupil Services</i>				
SALARIES/WAGES	12,847	13,325	13,325	-
EMPLOYEE BENEFITS	21,688	18,508	19,155	647
PURCHASED SERVICES	-	1,025	1,025	-
SUPPLIES/MATERIALS	11,437	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	1,800	-	(1,800)
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>45,972</b>	<b>38,158</b>	<b>37,005</b>	<b>(1,153)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,166,524</b>	<b>2,290,321</b>	<b>2,285,966</b>	<b>(4,355)</b>
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES</b>				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	94,081	61,160	83,917	22,757
EMPLOYEE BENEFITS	37,543	27,394	36,225	8,831
PURCHASED SERVICES	242,018	260,725	273,228	12,503
SUPPLIES/MATERIALS	9,080	10,069	6,040	(4,029)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	220	-	400	400
<b>SUBTOTAL - Imprvt of Instruction</b>	<b>382,942</b>	<b>359,348</b>	<b>399,810</b>	<b>40,462</b>
<i>Library / Media</i>				
SALARIES/WAGES	296,020	421,577	405,819	(15,758)
EMPLOYEE BENEFITS	173,770	245,751	241,890	(3,861)
PURCHASED SERVICES	-	-	-	-
SUPPLIES/MATERIALS	22,856	29,003	29,003	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	46	60	60	-
<b>SUBTOTAL - Library / Media</b>	<b>492,693</b>	<b>696,391</b>	<b>676,772</b>	<b>(19,619)</b>
<i>Supervision of Instruction</i>				
SALARIES/WAGES	244,168	208,376	227,102	18,726
EMPLOYEE BENEFITS	143,042	140,753	144,135	3,382
PURCHASED SERVICES	1,813	4,775	4,675	(100)
SUPPLIES/MATERIALS	1,018	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	762	1,410	1,400	(10)
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>390,802</b>	<b>359,614</b>	<b>381,612</b>	<b>21,998</b>
<b>TOTAL INSTRUCTION STAFF SUPPORT</b>	<b>1,266,436</b>	<b>1,415,353</b>	<b>1,458,194</b>	<b>42,841</b>
<b>ADMINISTRATION</b>				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	80,551	88,000	88,000	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	9,911	8,350	8,350	-
<b>SUBTOTAL - Board of Education</b>	<b>90,462</b>	<b>96,350</b>	<b>96,350</b>	<b>-</b>
<i>Executive Administration</i>				
SALARIES/WAGES	160,840	160,840	160,840	-
EMPLOYEE BENEFITS	98,226	104,078	104,195	117
PURCHASED SERVICES	4,106	7,100	7,400	300
SUPPLIES/MATERIALS	1,586	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	3,186	3,700	3,700	-
<b>SUBTOTAL - Executive Administration</b>	<b>267,944</b>	<b>277,218</b>	<b>277,635</b>	<b>417</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>School Administration</b>				
SALARIES/WAGES	1,599,785	1,616,283	1,620,688	4,405
EMPLOYEE BENEFITS	940,848	973,521	981,236	7,715
PURCHASED SERVICES	182,987	193,965	194,990	1,025
SUPPLIES/MATERIALS	27,284	20,950	20,950	-
CAPITAL OUTLAY	1,540	4,500	4,500	-
OTHER EXPENSES	11,050	9,938	9,933	(5)
<b>SUBTOTAL - School Administration</b>	<b>2,763,494</b>	<b>2,819,157</b>	<b>2,832,297</b>	<b>13,140</b>
<b>Fiscal Services</b>				
SALARIES/WAGES	209,273	211,877	211,892	15
EMPLOYEE BENEFITS	129,010	135,114	138,645	3,531
PURCHASED SERVICES	75,806	86,608	86,658	50
SUPPLIES/MATERIALS	1,615	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,077	1,185	1,185	-
<b>SUBTOTAL - Fiscal Services</b>	<b>416,782</b>	<b>438,384</b>	<b>441,980</b>	<b>3,596</b>
<b>Internal Services</b>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	20,365	29,000	21,000	(8,000)
SUPPLIES/MATERIALS	2,784	6,950	6,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Internal Services</b>	<b>23,149</b>	<b>35,950</b>	<b>27,950</b>	<b>(8,000)</b>
<b>Operation and Maintenance</b>				
SALARIES/WAGES	740,633	745,779	700,819	(44,960)
EMPLOYEE BENEFITS	489,654	523,308	509,134	(14,174)
PURCHASED SERVICES	995,416	1,074,986	1,112,776	37,790
SUPPLIES/MATERIALS	1,249,370	1,237,801	1,235,201	(2,600)
CAPITAL OUTLAY	-	-	40,000	40,000
OTHER EXPENSES	1,527	1,235	1,235	-
<b>SUBTOTAL - Operation/Maintenance</b>	<b>3,476,600</b>	<b>3,583,109</b>	<b>3,599,165</b>	<b>16,056</b>
<b>Pupil Transportation</b>				
SALARIES/WAGES	432,415	398,187	389,388	(8,799)
EMPLOYEE BENEFITS	270,259	278,779	268,433	(10,346)
PURCHASED SERVICES	609,352	671,570	692,098	20,528
SUPPLIES/MATERIALS	349,128	467,450	364,057	(103,393)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(162,877)	(148,800)	(125,340)	23,460
<b>SUBTOTAL - Pupil Transportation</b>	<b>1,498,277</b>	<b>1,667,186</b>	<b>1,588,636</b>	<b>(78,550)</b>
<b>Personnel</b>				
SALARIES/WAGES	209,989	185,068	191,573	6,505
EMPLOYEE BENEFITS	136,721	123,134	123,229	95
PURCHASED SERVICES	28,540	29,949	24,981	(4,968)
SUPPLIES/MATERIALS	1,188	5,700	2,500	(3,200)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,753	9,030	9,030	-
<b>SUBTOTAL - Personnel</b>	<b>384,191</b>	<b>352,881</b>	<b>351,313</b>	<b>(1,568)</b>

# EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 FINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-
<b>Technology Support</b>				
SALARIES/WAGES	161,824	157,615	157,615	-
EMPLOYEE BENEFITS	97,164	89,089	89,945	856
PURCHASED SERVICES	275,013	296,172	292,195	(3,977)
SUPPLIES/MATERIALS	68,555	61,000	61,000	-
CAPITAL OUTLAY	4,829	5,000	5,000	-
OTHER EXPENSES	39	240	240	-
<b>SUBTOTAL - Technology</b>	<b>607,424</b>	<b>609,116</b>	<b>605,995</b>	<b>(3,121)</b>
<b>TOTAL ADMINISTRATION</b>	<b>9,528,322</b>	<b>9,879,350</b>	<b>9,821,321</b>	<b>(58,029)</b>
<b>Athletic Activities</b>				
SALARIES/WAGES	473,415	487,019	491,185	4,167
EMPLOYEE BENEFITS	214,632	224,861	227,733	2,872
PURCHASED SERVICES	57,202	49,433	49,658	225
SUPPLIES/MATERIALS	67,615	51,865	51,865	-
CAPITAL OUTLAY	9,462	9,300	9,300	-
OTHER EXPENSES	19,127	19,845	19,845	-
<b>SUBTOTAL - Community Services</b>	<b>841,454</b>	<b>842,323</b>	<b>849,586</b>	<b>7,264</b>
<b>Community Services</b>				
SALARIES/WAGES	3,760	3,760	3,760	-
EMPLOYEE BENEFITS	1,400	1,653	1,660	7
PURCHASED SERVICES	20,271	34,428	16,495	(17,933)
SUPPLIES/MATERIALS	5,400	5,954	3,224	(2,730)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Community Services</b>	<b>30,831</b>	<b>45,795</b>	<b>25,139</b>	<b>(20,656)</b>
<b>Interfund Transfers</b>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER EXPENDITURES</b>	<b>872,285</b>	<b>888,118</b>	<b>874,725</b>	<b>(13,393)</b>
<b>TOTAL EXPENDITURES</b>	<b>39,818,581</b>	<b>40,978,278</b>	<b>40,734,791</b>	<b>(243,487)</b>
<b>NET REV/EXPENDITURES</b>	<b>(87,108)</b>	<b>(1,059,747)</b>	<b>(770,061)</b>	<b>289,686</b>



**East China School District**  
**Notes to Proposed 2015-16 AMENDED – FINAL (R2) General Fund Budget**

*MAY 23, 2016*

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Note 1: Local Source revenue adjusted for proceeds from the auction of vehicles/equipment and estimates of other revenue.

Note 2: State Categorical grant funding for Early Literacy, Science Olympiad, First Robotics were adjusted to reflect current status by the State.

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

Note 4: Salaries/Benefits were adjusted to reflect changes in staffing levels and assignments. Mid-Year staffing changes occurred in Instruction, Operations/Maintenance, Transportation and Personnel.

Note 5: Curriculum program expenditures were adjusted to reflect increases in Dual Enrollment participation.

Note 6: Title I/II and GSRP budgets were adjusted for current and carry-over expenditures.

Note 7: Maintenance/Operation budget was adjusted for decreases in Natural Gas consumption, increases to HVAC services and Capital purchases.

Note 8: Transportation budget was adjusted for decreases in fuel costs.

## **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 2015-2016 FINAL (R2) BUDGET

	FY15 AUDITED	FY16 BUDGET R1	FY16 BUDGET R2	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES (Sales & Interest)	568,862	575,000	575,000	-	
STATE SOURCES	47,794	50,000	46,000	(4,000)	
FEDERAL SOURCES	622,293	628,000	610,390	(17,610)	1
COMMODITIES	81,092	85,000	80,000	(5,000)	
<b>SUBTOTAL</b>	<b>1,320,040</b>	<b>1,338,000</b>	<b>1,311,390</b>	<b>(26,610)</b>	
<b>TOTAL REVENUE</b>	<b>1,320,040</b>	<b>1,338,000</b>	<b>1,311,390</b>	<b>(26,610)</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	135,985	145,000	145,000	-	
PURCHASED SVCS	954,781	1,005,000	945,000	(60,000)	
SUPPLIES & OTHER	31,053	27,870	30,000	2,130	
CAPITAL OUTLAY	-	20,000	30,000	10,000	
COMMODITIES	81,092	85,000	80,000	(5,000)	
INDIRECT COSTS	23,940	25,000	25,000	-	
<b>SUBTOTAL</b>	<b>1,226,851</b>	<b>1,307,870</b>	<b>1,255,000</b>	<b>(52,870)</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,226,851</b>	<b>1,307,870</b>	<b>1,255,000</b>	<b>(52,870)</b>	
<b>NET REV/EXPENDITURES</b>					
NET REV/EXPENDITURES	93,189	30,130	56,390	7,705	
BEGINNING FUND BALANCE	210,277	303,466	303,466		
ENDING FUND BALANCE	303,466	333,596	359,856		
<b>COMMITTED - 10%</b>					
COMMITTED - 10%	122,685	130,787	125,500		
UNRESTRICTED	180,780	202,809	234,356		

**NOTE 1: REFLECTS PROPOSED RATE INCREASES AND PROJECTED SALES VOLUME**

# EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2015-2016 FINAL BUDGET

	FY15 AUDITED	FY16 R1 BUDGET	FY16 R2 BUDGET	+/-	NOTE
<b>REVENUES</b>					
LOCAL REVENUES	543,379	510,000	525,000	15,000	
<b>SUBTOTAL</b>	<b>543,379</b>	<b>510,000</b>	<b>525,000</b>	<b>15,000</b>	
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<b>TOTAL REVENUE</b>	<b>543,379</b>	<b>510,000</b>	<b>525,000</b>	<b>15,000</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	408,301	412,424	412,424	-	
PURCHASED SVCS	6,078	4,300	6,500	2,200	
SUPPLIES & OTHER	12,849	8,100	13,000	4,900	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
<b>SUBTOTAL</b>	<b>507,228</b>	<b>504,824</b>	<b>511,924</b>	<b>7,100</b>	
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<b>TOTAL EXPENDITURES</b>	<b>507,228</b>	<b>504,824</b>	<b>511,924</b>	<b>7,100</b>	
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NET REV/EXPENDITURES	36,151	5,176	13,076		
BEGINNING FUND BALANCE	106,879	143,030	143,030		
ENDING FUND BALANCE	143,030	148,206	156,106		
COMMITTED - 10%	50,723	50,482	51,192		
UNRESTRICTED	92,307	97,723	104,913		