



AMENDED BUDGET 2015-2016

Version: R1

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2015-2016 AMENDED (R1) BUDGET

2015 2016 Amended Budget 2 of 14

	FY14/15 AUDITED	FY16 BUDGET OB	FY16 BUDGET R1	+/-	NOTE
REVENUES					
LOCAL SOURCES	14,081,169	13,987,906	14,385,681	397,775	1
STATE SOURCES	23,223,455	23,203,108	23,118,515	(84,593)	2
FEDERAL SOURCES	1,572,363	1,585,922	1,613,705	27,783	3
OTHER TRANSACTIONS	854,487	860,132	800,629	(59,503)	4
SUBTOTAL	39,731,474	39,637,068	39,918,530	281,462	
TOTAL REVENUE	39,731,474	39,637,068	39,918,530	281,462	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,168,549	9,278,562	9,324,056	45,494	5
MIDDLE SCHOOL	5,105,490	5,155,584	5,487,023	331,439	5
HIGH SCHOOL	7,716,971	7,519,047	7,408,099	(110,948)	5
SUBTOTAL	21,991,010	21,953,193	22,219,178	265,985	
ADDED NEEDS					
SPECIAL ED	2,666,614	2,735,654	2,897,749	162,095	5
COMPENSATORY ED	1,058,120	1,099,379	1,104,920	5,541	5
VOCATIONAL ED	34,035	40,000	40,667	667	5
OTHER INSTRUCTION	235,236	276,145	242,622	(33,523)	5
SUBTOTAL	3,994,005	4,151,178	4,285,958	134,780	
TOTAL INSTRUCTION	25,985,015	26,104,371	26,505,136	400,765	
SUPPORTING SERVICES					
PUPIL SERVICES	2,166,523	2,229,682	2,290,320	60,638	5
INST. STAFF SERVICES	1,266,436	1,298,880	1,415,353	116,473	5
GENERAL ADMIN	358,406	371,589	373,568	1,979	5
SCHOOL ADMIN	2,763,493	2,769,522	2,819,157	49,635	5
FISCAL SERVICES	416,782	441,088	438,384	(2,704)	5
INTERNAL SERVICES	23,149	39,950	35,950	(4,000)	5
OPERATIONS/MAINTENANCE	3,476,599	3,475,588	3,583,109	107,521	6
PUPIL TRANSPORTATION	1,498,276	1,665,324	1,667,186	1,862	5
CENTRAL SERVICES	991,615	1,013,616	961,997	(51,619)	5
ATHLETIC ACTIVITIES	841,454	828,885	842,323	13,438	5,7
COMMUNITY SERVICES	30,831	35,375	45,795	10,420	5
DEBT	-	-	-	-	
SUBTOTAL	13,833,564	14,169,499	14,473,142	303,643	
TOTAL EXPENDITURES	39,818,579	40,273,870	40,978,278	704,408	
NET REV/EXPENDITURES	(87,105)	(636,802)	(1,059,748)	(422,946)	
BEGINNING FUND BALANCE	4,511,602	4,424,497	4,424,497		
ENDING FUND BALANCE	4,424,497	3,787,695	3,364,749		
COMMITTED - 10%	3,981,858	4,027,387	4,097,828		
UNRESTRICTED	442,639	(239,692)	(733,079)		
	11.11%	9.40%	8.21%		

EAST CHINA SCHOOL DISTRICT

PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
REVENUES				
LOCAL SOURCES				
PROPERTY TAX	13,511,271	13,486,991	13,855,181	368,190
OTHER LOCAL REVENUE	569,898	500,915	530,500	29,585
SUBTOTAL	14,081,169	13,987,906	14,385,681	397,775
STATE SOURCES				
FOUNDATION ALLOWANCE NET OF TAXES	19,582,927	19,519,298	19,200,510	(318,789)
MPSRS 147c	1,982,314	2,256,405	2,556,327	299,922
MPSRS 147d	57,575	-	-	-
OTHER STATE GRANTS & AID	1,600,639	1,427,405	1,361,678	(65,727)
SUBTOTAL	23,223,455	23,203,108	23,118,515	(84,593)
FEDERAL SOURCES				
TITLE I & II	580,602	693,795	693,795	-
OTHER FEDERAL PROGRAMS	991,761	892,127	919,910	27,783
SUBTOTAL	1,572,363	1,585,922	1,613,705	27,783
OTHER TRANSACTIONS				
RESA & OTHER INTERDISTRICT SOURCES	750,545	755,132	695,629	(59,503)
OTHER TRANSFERS	103,940	105,000	105,000	-
SUBTOTAL	854,485	860,132	800,629	(59,503)
TOTAL REVENUE	39,731,472	39,637,068	39,918,530	281,462

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,708,911	5,658,184	5,642,291	(15,893)
EMPLOYEE BENEFITS	3,242,596	3,354,151	3,417,733	63,582
PURCHASED SERVICES	93,881	133,424	132,424	(1,000)
SUPPLIES/MATERIALS	122,517	130,948	130,948	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	644	1,855	660	(1,195)
SUBTOTAL - ELEMENTARY	9,168,549	9,278,562	9,324,056	45,494
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,210,683	3,153,888	3,339,796	185,908
EMPLOYEE BENEFITS	1,779,858	1,844,850	1,990,656	145,806
PURCHASED SERVICES	65,232	53,200	53,200	-
SUPPLIES/MATERIALS	49,292	102,921	102,921	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	424	725	450	(275)
SUBTOTAL - MIDDLE SCHOOL	5,105,490	5,155,584	5,487,023	331,439
<i>HIGH SCHOOL</i>				
SALARIES/WAGES	4,691,221	4,584,920	4,470,168	(114,752)
EMPLOYEE BENEFITS	2,642,765	2,668,775	2,673,819	5,044
PURCHASED SERVICES	155,209	167,957	167,857	(100)
SUPPLIES/MATERIALS	176,742	94,545	94,545	-
CAPITAL OUTLAY	39,110	-	-	-
OTHER EXPENSES	11,924	2,850	1,710	(1,140)
SUBTOTAL - HIGH SCHOOL	7,716,971	7,519,047	7,408,099	(110,948)
Subtotal - Instruction	21,991,010	21,953,193	22,219,178	265,985
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,705,962	1,751,431	1,814,645	63,214
EMPLOYEE BENEFITS	944,377	952,183	1,051,439	99,256
PURCHASED SERVICES	13,773	18,100	18,100	-
SUPPLIES/MATERIALS	2,317	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	185	590	215	(375)
SUBTOTAL - SpecEd	2,666,614	2,735,654	2,897,749	162,095
<i>Compensatory</i>				
SALARIES/WAGES	628,981	624,836	636,565	11,729
EMPLOYEE BENEFITS	329,456	361,513	366,540	5,027
PURCHASED SERVICES	34,082	50,667	50,667	-
SUPPLIES/MATERIALS	65,601	62,213	51,148	(11,065)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	150	-	(150)
SUBTOTAL - Compensatory	1,058,120	1,099,379	1,104,920	5,541

EAST CHINA SCHOOL DISTRICT

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
<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	-	24,000	-	(24,000)
SUBTOTAL - Vocational	34,035	40,000	40,667	667
<i>Other Instruction</i>				
SALARIES/WAGES	127,873	144,780	141,013	(3,767)
EMPLOYEE BENEFITS	61,449	66,474	69,945	3,471
PURCHASED SERVICES	12,659	3,625	3,832	207
SUPPLIES/MATERIALS	27,360	55,216	21,782	(33,434)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	5,895	6,050	6,050	-
SUBTOTAL - Other Instruction	235,236	276,145	242,622	(33,523)
Subtotal - Added Needs	3,994,004	4,151,178	4,285,958	134,780
TOTAL INSTRUCTION	25,985,014	26,104,371	26,505,136	400,765

SUPPORTING SERVICES

Counseling Services:

SALARIES/WAGES	416,927	416,925	428,317	11,392
EMPLOYEE BENEFITS	247,556	259,309	272,003	12,694
PURCHASED SERVICES	9,301	7,000	10,000	3,000
SUPPLIES/MATERIALS	278	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	42	265	20	(245)
SUBTOTAL - Counseling	674,104	688,899	715,740	26,841

Health Services

SALARIES/WAGES	92,911	100,379	96,447	(3,932)
EMPLOYEE BENEFITS	42,923	45,819	46,546	727
PURCHASED SERVICES	1,320	1,700	1,700	-
SUPPLIES/MATERIALS	1,473	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	138,627	150,268	147,063	(3,205)

Psychological Services

PURCHASED SERVICES	25,679	16,000	28,000	12,000
SUBTOTAL - Psychological	25,679	16,000	28,000	12,000

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
<i>Social Work Services</i>				
SALARIES/WAGES	157,726	157,160	158,903	1,743
EMPLOYEE BENEFITS	92,122	96,520	99,125	2,605
PURCHASED SERVICES	326	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	47	195	70	(125)
SUBTOTAL - Social Work	250,222	254,475	258,698	4,223
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	651,148	679,512	682,783	3,271
EMPLOYEE BENEFITS	378,203	404,936	417,851	12,915
PURCHASED SERVICES	2,387	1,500	1,500	-
SUPPLIES/MATERIALS	170	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	13	-	28	28
SUBTOTAL - Teacher Consultant	1,031,921	1,086,448	1,102,662	16,214
<i>Other Pupil Services</i>				
SALARIES/WAGES	12,847	13,450	13,325	(125)
EMPLOYEE BENEFITS	21,688	13,817	18,508	4,691
PURCHASED SERVICES	-	1,025	1,025	-
SUPPLIES/MATERIALS	11,437	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	1,800	1,800	-
SUBTOTAL - Other Pupil Svcs	45,972	33,592	38,158	4,566
TOTAL PUPIL SUPPORT SERVICES	2,166,524	2,229,682	2,290,321	60,639
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	94,081	47,629	61,160	13,531
EMPLOYEE BENEFITS	37,543	20,069	27,394	7,325
PURCHASED SERVICES	242,018	274,015	260,725	(13,290)
SUPPLIES/MATERIALS	9,080	10,069	10,069	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	220	-	-	-
SUBTOTAL - Imprvt of Instruction	382,942	351,782	359,348	7,566
<i>Library / Media</i>				
SALARIES/WAGES	296,020	306,464	421,577	115,113
EMPLOYEE BENEFITS	173,770	175,623	245,751	70,128
PURCHASED SERVICES	-	29,003	-	(29,003)
SUPPLIES/MATERIALS	22,856	-	29,003	29,003
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	46	25	60	35
SUBTOTAL - Library / Media	492,693	511,115	696,391	185,276

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
<i>Supervision of Instruction</i>				
SALARIES/WAGES	244,168	260,520	208,376	(52,144)
EMPLOYEE BENEFITS	143,042	164,958	140,753	(24,205)
PURCHASED SERVICES	1,813	4,775	4,775	-
SUPPLIES/MATERIALS	1,018	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	762	1,430	1,410	(20)
SUBTOTAL - Other Pupil Svcs	390,802	435,983	359,614	(76,369)
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TOTAL INSTRUCTION STAFF SUPPORT	1,266,436	1,298,880	1,415,353	116,473
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ADMINISTRATION				
<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	-
SUBTOTAL - Board of Education	90,462	96,350	96,350	-
<i>Executive Administration</i>				
SALARIES/WAGES	160,840	162,900	160,840	(2,060)
EMPLOYEE BENEFITS	98,226	99,939	104,078	4,139
PURCHASED SERVICES	4,106	7,100	7,100	-
SUPPLIES/MATERIALS	1,586	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	3,186	3,800	3,700	(100)
SUBTOTAL - Executive Administration	267,944	275,239	277,218	1,979
<i>School Administration</i>				
SALARIES/WAGES	1,599,785	1,583,323	1,616,283	32,960
EMPLOYEE BENEFITS	940,848	956,689	973,521	16,832
PURCHASED SERVICES	182,987	193,965	193,965	-
SUPPLIES/MATERIALS	27,284	20,950	20,950	-
CAPITAL OUTLAY	1,540	4,500	4,500	-
OTHER EXPENSES	11,050	10,095	9,938	(157)
SUBTOTAL - School Administration	2,763,494	2,769,522	2,819,157	49,635
<i>Fiscal Services</i>				
SALARIES/WAGES	209,273	211,875	211,877	2
EMPLOYEE BENEFITS	129,010	132,595	135,114	2,519
PURCHASED SERVICES	75,806	91,608	86,608	(5,000)
SUPPLIES/MATERIALS	1,615	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,077	1,410	1,185	(225)
SUBTOTAL - Fiscal Services	416,782	441,088	438,384	(2,704)

EAST CHINA SCHOOL DISTRICT

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	20,365	33,000	29,000	(4,000)
SUPPLIES/MATERIALS	2,784	3,200	6,950	3,750
CAPITAL OUTLAY	-	3,750	-	(3,750)
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	23,149	39,950	35,950	(4,000)
<i>Operation and Maintenance</i>				
SALARIES/WAGES	740,633	726,132	745,779	19,647
EMPLOYEE BENEFITS	489,654	503,227	523,308	20,081
PURCHASED SERVICES	995,416	1,038,478	1,074,986	36,508
SUPPLIES/MATERIALS	1,249,370	1,206,451	1,237,801	31,350
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,527	1,300	1,235	(65)
SUBTOTAL - Operation/Maintenance	3,476,600	3,475,588	3,583,109	107,521
<i>Pupil Transportation</i>				
SALARIES/WAGES	432,415	461,778	398,187	(63,591)
EMPLOYEE BENEFITS	270,259	285,656	278,779	(6,877)
PURCHASED SERVICES	609,352	564,240	671,570	107,330
SUPPLIES/MATERIALS	349,128	502,450	467,450	(35,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(162,877)	(148,800)	(148,800)	-
SUBTOTAL - Pupil Transportation	1,498,277	1,665,324	1,667,186	1,862
<i>Personnel</i>				
SALARIES/WAGES	209,989	206,835	185,068	(21,767)
EMPLOYEE BENEFITS	136,721	136,280	123,134	(13,146)
PURCHASED SERVICES	28,540	29,949	29,949	-
SUPPLIES/MATERIALS	1,188	5,700	5,700	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,753	9,100	9,030	(70)
SUBTOTAL - Personnel	384,191	387,864	352,881	(34,983)
<i>Technology Support</i>				
SALARIES/WAGES	161,824	170,105	157,615	(12,490)
EMPLOYEE BENEFITS	97,164	93,195	89,089	(4,106)
PURCHASED SERVICES	275,013	296,172	296,172	-
SUPPLIES/MATERIALS	68,555	61,000	61,000	-
CAPITAL OUTLAY	4,829	5,000	5,000	-
OTHER EXPENSES	39	280	240	(40)
SUBTOTAL - Technology	607,424	625,752	609,116	(16,636)
TOTAL ADMINISTRATION	9,528,322	9,776,677	9,879,350	102,673

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PROPOSED 2015-2016 BUDGET - MAJOR OBJECT CATEGORY

Monday, December 14, 2015

	FY15 AUDITED	FY16 ORIGINAL BUDGET	FY16 BUDGET R1	+/-
<i>Athletic Activities</i>				
SALARIES/WAGES	473,415	481,634	487,019	5,385
EMPLOYEE BENEFITS	214,632	218,908	224,861	5,953
PURCHASED SERVICES	57,202	49,433	49,433	-
SUPPLIES/MATERIALS	67,615	49,765	51,865	2,100
CAPITAL OUTLAY	9,462	9,300	9,300	-
OTHER EXPENSES	19,127	19,845	19,845	-
SUBTOTAL - Community Services	841,454	828,885	842,323	13,438
<i>Community Services</i>				
SALARIES/WAGES	3,760	2,520	3,760	1,240
EMPLOYEE BENEFITS	1,400	1,076	1,653	577
PURCHASED SERVICES	20,271	25,825	34,428	8,603
SUPPLIES/MATERIALS	5,400	5,954	5,954	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	30,831	35,375	45,795	10,420
<i>Interfund Transfers</i>				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	-	-	-	-
TOTAL OTHER EXPENDITURES	872,285	864,260	888,118	23,858
TOTAL EXPENDITURES	39,818,581	40,273,870	40,978,278	704,408
NET REV/EXPENDITURES	(87,108)	(636,802)	(1,059,747)	(422,945)

East China School District
Notes to Proposed 2015-16 AMENDED (R1) General Fund Budget

December 14, 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 actual fall pupil enrollment. Foundation Allowance per pupil remains as reflected in the Original Budget at \$7,718, or \$123 per pupil increase in Foundation Allowance over FY14/15 funding levels. The Original 15.16 Budget reflected a blended decrease in pupil enrollment of 67 pupils. Actual enrollment dropped by a blended 73 pupils.

State Categorical funding of At-Risk, Vocational Educational, and Data Collection were adjusted to reflect current status by the State.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 10.53% of payroll in an amount of \$2,556,327, an increase of \$300k over FY15/16 Original Budgeted funding levels of \$2,256,405.

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: Other Transactions/revenue adjusted to reflect slight increases in P.A.18 funding and Medicaid Interim funding.

Note 5: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, and required 147c expenditure recognition. The proposed Amended 15/16 Budget is reflective of salaries/benefits for the reinstatement of two (2) furlough days plus ½ wage step increases as defined in the MEA employment contract dated August 26, 2013 – August 25, 2016.

Instructional staffing is reflective of a decrease of 2.5 FTE from FY14/15 levels. The FY15/16 Original Budget projected an instructional staffing reduction of 3.0 FTE.

Additional staffing changes occurred in Instruction, Personnel, Administration, Transportation, and Operations/Maintenance.

Note 6: Salaries, Benefits, and Contracted services were adjusted relative to contracted service agreements for custodial services and grounds maintenance.

Note 7: Athletic program expenditures to include adjusted funding for a eighth grade basketball program in the MCMS. The FY15/16 Original Budget was reflective of estimated costs of \$11k. The FY15/16 Amended Budgeted was adjusted by an additional \$2,100.

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 AMENDED BUDGET (R1)

	FY15 AUDITED	FY16 BUDGET OB	FY16 BUDGET R1	+/-
REVENUES				
LOCAL SOURCES (Sales & Interest)	568,862	588,075	575,000	(13,075)
STATE SOURCES	47,794	52,460	50,000	(2,460)
FEDERAL SOURCES	622,293	637,795	628,000	(9,795)
COMMODITIES	81,092	90,935	85,000	(5,935)
SUBTOTAL	1,320,040	1,369,265	1,338,000	(31,265)
TOTAL REVENUE	1,320,040	1,369,265	1,338,000	(31,265)
APPROPRIATIONS				
SALARIES & FRINGES	135,985	154,225	145,000	(9,225)
PURCHASED SVCS	954,781	1,038,810	1,005,000	(33,810)
SUPPLIES & OTHER	31,053	27,870	27,870	-
CAPITAL OUTLAY	-	10,000	20,000	10,000
COMMODITIES	81,092	90,935	85,000	(5,935)
INDIRECT COSTS	23,940	25,000	25,000	-
SUBTOTAL	1,226,851	1,346,840	1,307,870	(38,970)
TOTAL EXPENDITURES	1,226,851	1,346,840	1,307,870	(38,970)
NET REV/EXPENDITURES	93,189	22,425	30,130	7,705
BEGINNING FUND BALANCE	210,277	303,466	303,466	
ENDING FUND BALANCE	303,466	325,891	333,596	
COMMITTED - 10%	122,685	134,684	130,787	
UNRESTRICTED	180,780	191,207	202,809	

NOTE 1: REFLECTS PROPOSED RATE INCREASES AND PROJECTED SALES VOLUME

NOTE 2: REFLECTS FSMC CONTRACTED FEE INCREASE & EQUIVALENT MEAL FACTOR LEVELS

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2015-2016 AMENDED BUDGET

	FY15 AUDITED	FY16 ORIG BUDGET	FY16 R1 BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	543,379	501,500	510,000	8,500	
SUBTOTAL	543,379	501,500	510,000	8,500	
TOTAL REVENUE	543,379	501,500	510,000	8,500	
APPROPRIATIONS					
SALARIES & FRINGES	408,301	412,424	412,424	-	
PURCHASED SVCS	6,078	4,300	4,300	-	
SUPPLIES & OTHER	12,849	8,100	8,100	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	507,228	504,824	504,824	-	
TOTAL EXPENDITURES	507,228	504,824	504,824	-	
NET REV/EXPENDITURES	36,151	(3,324)	5,176		
BEGINNING FUND BALANCE	106,879	143,030	143,030		
ENDING FUND BALANCE	143,030	139,706	148,206		
COMMITTED - 10%	50,723	50,482	50,482		
UNRESTRICTED	92,307	89,223	97,723		