

EAST CHINA



School District

ORIGINAL BUDGET 2016-2017

Version: OB

EAST CHINA SCHOOL DISTRICT

2016-2017 General Operating Budget Overview Message

This budget document reflects adjustment to revenues and expenditures that are based on certain assumptions. The follow summary is noting comparison to the Original Budget:

The 2016-2017 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 87 pupils based on the projected kindergarten enrollment for SY17 vs. graduates from SY16. (ESD = 75 students and parochial students = 12)*
- *The Foundation Allowance for East China School District is budgeted at \$7,823 per pupil, as reflected in the proposed State Aid Budget. This is an increase of \$105 per pupil from FY15/16 funding levels.*
- *Decrease in Instructional staffing needs by 5 FTE.*
- *Healthcare insurance premiums have been budgeted based on rate renewals effective 7/1/2016 for MESSA at a 10.73% increase, plus 100% of all ACA state/federal fees.*
- *Employer paid retirement costs are reduced from an average of 24.94% from 25.78% of applicable wages.*
- *MPSERS 147c pass-thru funding is reflective of an increased rate from 10.53% to 11.70% of payroll.*

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2016-2017 PROPOSED ORIGINAL BUDGET

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL SOURCES	14,081,169	14,451,036	14,368,681	(82,355)	1
STATE SOURCES	23,223,455	23,195,483	22,724,118	(471,365)	2
FEDERAL SOURCES	1,572,363	1,516,960	1,553,031	36,071	3
OTHER TRANSACTIONS	854,487	801,251	800,889	(362)	4
SUBTOTAL	39,731,474	39,964,730	39,446,719	(518,011)	
TOTAL REVENUE	39,731,474	39,964,730	39,446,719	(518,011)	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,168,549	9,219,240	8,887,054	(332,186)	5
MIDDLE SCHOOL	5,105,490	5,376,377	5,369,195	(7,182)	5
HIGH SCHOOL	7,716,971	7,517,558	7,364,020	(153,538)	5
SUBTOTAL	21,991,010	22,113,175	21,620,269	(492,906)	
ADDED NEEDS					
SPECIAL ED	2,666,614	2,894,236	2,913,539	19,303	5
COMPENSATORY ED	1,058,120	981,016	987,737	6,721	5
VOCATIONAL ED	34,035	40,000	40,000	-	5
OTHER INSTRUCTION	235,236	266,158	260,846	(5,312)	5
SUBTOTAL	3,994,005	4,181,410	4,202,122	20,712	
TOTAL INSTRUCTION	25,985,015	26,294,585	25,822,391	(472,194)	
SUPPORTING SERVICES					
PUPIL SERVICES	2,166,523	2,285,966	2,222,487	(63,479)	5
INST. STAFF SERVICES	1,266,436	1,458,194	1,416,648	(41,546)	5
GENERAL ADMIN	358,406	373,985	372,601	(1,384)	5
SCHOOL ADMIN	2,763,493	2,832,297	2,840,211	7,914	5
FISCAL SERVICES	416,782	441,980	440,638	(1,342)	5
INTERNAL SERVICES	23,149	27,950	27,950	-	5
OPERATIONS/MAINTENANCE	3,476,599	3,599,165	3,477,164	(122,001)	5,6,7
PUPIL TRANSPORTATION	1,498,276	1,588,636	1,728,493	139,857	5,6,7
CENTRAL SERVICES	991,615	957,308	925,721	(31,587)	5
ATHLETIC ACTIVITIES	841,454	849,586	843,891	(5,695)	5
COMMUNITY SERVICES	30,831	25,139	61,666	36,527	5
DEBT	-	-	-	-	
SUBTOTAL	13,833,564	14,440,206	14,357,470	(82,736)	
TOTAL EXPENDITURES	39,818,579	40,734,791	40,179,861	(554,930)	
NET REV/EXPENDITURES	(87,105)	(770,061)	(733,142)		
BEGINNING FUND BALANCE	4,511,602	4,424,497	3,654,436		
ENDING FUND BALANCE	4,424,497	3,654,436	2,921,294		
COMMITTED - 10%	3,981,858	4,073,479	4,017,986		
UNRESTRICTED	442,639	(419,043)	(1,096,692)		
	11.11%	8.97%	7.27%		

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,511,271	13,855,181	13,855,181	-
OTHER LOCAL REVENUE	569,898	595,855	513,500	(82,355)
SUBTOTAL	14,081,169	14,451,036	14,368,681	(82,355)
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	19,582,927	19,200,510	18,749,269	(451,241)
MPSRS 147c	1,982,314	2,556,327	2,556,327	-
MPSRS 147d	57,575	-	-	-
OTHER STATE GRANTS & AID	1,600,639	1,438,646	1,418,522	(20,124)
SUBTOTAL	23,223,455	23,195,483	22,724,118	(471,365)
<i>FEDERAL SOURCES</i>				
TITLE I & II	580,602	597,050	634,432	37,382
OTHER FEDERAL PROGRAMS	991,761	919,910	918,599	(1,311)
SUBTOTAL	1,572,363	1,516,960	1,553,031	36,071
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	750,545	696,251	695,889	(362)
OTHER TRANSFERS	103,940	105,000	105,000	-
SUBTOTAL	854,485	801,251	800,889	(362)
TOTAL REVENUE	39,731,472	39,964,730	39,446,719	(518,011)

APPROPRIATIONS

INSTRUCTION

ELEMENTARY

SALARIES/WAGES	5,708,911	5,589,472	5,341,871	(247,601)
EMPLOYEE BENEFITS	3,242,596	3,365,736	3,285,517	(80,219)
PURCHASED SERVICES	93,881	132,424	132,424	-
SUPPLIES/MATERIALS	122,517	130,948	126,582	(4,366)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	644	660	660	-
SUBTOTAL - ELEMENTARY	9,168,549	9,219,240	8,887,054	(332,186)

MIDDLE SCHOOL

SALARIES/WAGES	3,210,683	3,269,009	3,235,865	(33,144)
EMPLOYEE BENEFITS	1,779,858	1,950,797	1,979,644	28,847
PURCHASED SERVICES	65,232	53,200	53,200	-
SUPPLIES/MATERIALS	49,292	102,921	100,036	(2,885)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	424	450	450	-
SUBTOTAL - MIDDLE SCHOOL	5,105,490	5,376,377	5,369,195	(7,182)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
HIGH SCHOOL				
SALARIES/WAGES	4,691,221	4,507,017	4,350,102	(156,915)
EMPLOYEE BENEFITS	2,642,765	2,661,429	2,669,541	8,112
PURCHASED SERVICES	155,209	252,857	252,857	-
SUPPLIES/MATERIALS	176,742	94,545	89,810	(4,735)
CAPITAL OUTLAY	39,110	-	-	-
OTHER EXPENSES	11,924	1,710	1,710	-
SUBTOTAL - HIGH SCHOOL	7,716,971	7,517,558	7,364,020	(153,538)
Subtotal - Instruction	21,991,010	22,113,175	21,620,269	(492,906)
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,705,962	1,811,742	1,824,299	12,557
EMPLOYEE BENEFITS	944,377	1,050,859	1,057,605	6,746
PURCHASED SERVICES	13,773	18,100	18,100	-
SUPPLIES/MATERIALS	2,317	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	185	185	185	-
SUBTOTAL - SpecEd	2,666,614	2,894,236	2,913,539	19,303
<i>Compensatory</i>				
SALARIES/WAGES	628,981	599,270	599,272	2
EMPLOYEE BENEFITS	329,456	346,446	348,165	1,719
PURCHASED SERVICES	34,082	29,800	29,800	-
SUPPLIES/MATERIALS	65,601	5,500	10,500	5,000
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Compensatory	1,058,120	981,016	987,737	6,721
<i>Vocational</i>				
SALARIES/WAGES	783	-	-	-
EMPLOYEE BENEFITS	157	-	-	-
PURCHASED SERVICES	4,444	-	-	-
SUPPLIES/MATERIALS	10,889	16,000	16,000	-
CAPITAL OUTLAY	17,763	24,000	24,000	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	34,035	40,000	40,000	-
<i>Other Instruction</i>				
SALARIES/WAGES	127,873	151,732	151,732	-
EMPLOYEE BENEFITS	61,449	73,637	69,442	(4,195)
PURCHASED SERVICES	12,659	2,525	2,525	-
SUPPLIES/MATERIALS	27,360	32,764	31,647	(1,117)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	5,895	5,500	5,500	-
SUBTOTAL - Other Instruction	235,236	266,158	260,846	(5,312)
Subtotal - Added Needs	3,994,004	4,181,410	4,202,122	20,712
TOTAL INSTRUCTION	25,985,014	26,294,585	25,822,391	(472,194)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	416,927	446,790	446,790	-
EMPLOYEE BENEFITS	247,556	275,574	286,532	10,958
PURCHASED SERVICES	9,301	10,000	10,000	-
SUPPLIES/MATERIALS	278	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	42	20	20	-
SUBTOTAL - Counseling	674,104	737,784	748,742	10,958
 <i>Health Services</i>				
SALARIES/WAGES	92,911	96,447	96,447	-
EMPLOYEE BENEFITS	42,923	46,309	45,750	(559)
PURCHASED SERVICES	1,320	1,700	1,700	-
SUPPLIES/MATERIALS	1,473	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	138,627	146,826	146,267	(559)
 <i>Psychological Services</i>				
PURCHASED SERVICES	25,679	28,000	28,000	-
SUBTOTAL - Psychological	25,679	28,000	28,000	-
 <i>Social Work Services</i>				
SALARIES/WAGES	157,726	158,903	158,903	-
EMPLOYEE BENEFITS	92,122	99,344	104,311	4,967
PURCHASED SERVICES	326	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	47	70	70	-
SUBTOTAL - Social Work	250,222	258,917	263,884	4,967
 <i>Teacher Consultant Services</i>				
SALARIES/WAGES	651,148	664,976	601,417	(63,559)
EMPLOYEE BENEFITS	378,203	410,435	395,312	(15,123)
PURCHASED SERVICES	2,387	1,500	1,500	-
SUPPLIES/MATERIALS	170	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	13	23	23	-
SUBTOTAL - Teacher Consultant	1,031,921	1,077,434	998,752	(78,682)
 <i>Other Pupil Services</i>				
SALARIES/WAGES	12,847	13,325	13,325	-
EMPLOYEE BENEFITS	21,688	19,155	18,992	(163)
PURCHASED SERVICES	-	1,025	1,025	-
SUPPLIES/MATERIALS	11,437	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Other Pupil Svcs	45,972	37,005	36,842	(163)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
TOTAL PUPIL SUPPORT SERVICES	2,166,524	2,285,966	2,222,487	(63,479)
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	94,081	83,917	83,917	-
EMPLOYEE BENEFITS	37,543	36,225	33,240	(2,985)
PURCHASED SERVICES	242,018	273,228	273,228	-
SUPPLIES/MATERIALS	9,080	6,040	6,040	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	220	400	400	-
SUBTOTAL - Imprvt of Instruction	382,942	399,810	396,825	(2,985)
<i>Library / Media</i>				
SALARIES/WAGES	296,020	405,819	379,942	(25,877)
EMPLOYEE BENEFITS	173,770	241,890	226,797	(15,093)
PURCHASED SERVICES	-	-	-	-
SUPPLIES/MATERIALS	22,856	29,003	29,003	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	46	60	60	-
SUBTOTAL - Library / Media	492,693	676,772	635,802	(40,970)
<i>Supervision of Instruction</i>				
SALARIES/WAGES	244,168	227,102	227,102	-
EMPLOYEE BENEFITS	143,042	144,135	146,461	2,326
PURCHASED SERVICES	1,813	4,675	4,758	83
SUPPLIES/MATERIALS	1,018	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	762	1,400	1,400	-
SUBTOTAL - Other Pupil Svcs	390,802	381,612	384,021	2,409
TOTAL INSTRUCTION STAFF SUPPORT	1,266,436	1,458,194	1,416,648	(41,546)
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	160,840	160,840	-
EMPLOYEE BENEFITS	98,226	104,195	102,726	(1,469)
PURCHASED SERVICES	4,106	7,400	7,485	85
SUPPLIES/MATERIALS	1,586	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	3,186	3,700	3,700	-
SUBTOTAL - Executive Administration	267,944	277,635	276,251	(1,384)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
<i>School Administration</i>				
SALARIES/WAGES	1,599,785	1,620,688	1,623,718	3,030
EMPLOYEE BENEFITS	940,848	981,236	984,385	3,149
PURCHASED SERVICES	182,987	194,990	196,725	1,735
SUPPLIES/MATERIALS	27,284	20,950	20,950	-
CAPITAL OUTLAY	1,540	4,500	4,500	-
OTHER EXPENSES	11,050	9,933	9,933	-
SUBTOTAL - School Administration	2,763,494	2,832,297	2,840,211	7,914
<i>Fiscal Services</i>				
SALARIES/WAGES	209,273	211,892	211,892	-
EMPLOYEE BENEFITS	129,010	138,645	137,273	(1,372)
PURCHASED SERVICES	75,806	86,658	86,688	30
SUPPLIES/MATERIALS	1,615	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	1,077	1,185	1,185	-
SUBTOTAL - Fiscal Services	416,782	441,980	440,638	(1,342)
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	20,365	21,000	21,000	-
SUPPLIES/MATERIALS	2,784	6,950	6,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	23,149	27,950	27,950	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	740,633	700,819	627,810	(73,009)
EMPLOYEE BENEFITS	489,654	509,134	489,805	(19,329)
PURCHASED SERVICES	995,416	1,112,776	1,157,366	44,590
SUPPLIES/MATERIALS	1,249,370	1,235,201	1,200,948	(34,253)
CAPITAL OUTLAY	-	40,000	-	(40,000)
OTHER EXPENSES	1,527	1,235	1,235	-
SUBTOTAL - Operation/Maintenance	3,476,600	3,599,165	3,477,164	(122,001)
<i>Pupil Transportation</i>				
SALARIES/WAGES	432,415	389,388	389,388	-
EMPLOYEE BENEFITS	270,259	268,433	264,235	(4,198)
PURCHASED SERVICES	609,352	692,098	716,153	24,055
SUPPLIES/MATERIALS	349,128	364,057	489,057	125,000
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(162,877)	(125,340)	(130,340)	(5,000)
SUBTOTAL - Pupil Transportation	1,498,277	1,588,636	1,728,493	139,857
<i>Personnel</i>				
SALARIES/WAGES	209,989	191,573	168,290	(23,283)
EMPLOYEE BENEFITS	136,721	123,229	110,466	(12,763)
PURCHASED SERVICES	28,540	24,981	25,011	30
SUPPLIES/MATERIALS	1,188	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,753	9,030	9,030	-
SUBTOTAL - Personnel	384,191	351,313	315,297	(36,016)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 ORIGINAL BUDGET - MAJOR OBJECT CATEGORY

Monday, May 23, 2016

	FY15 AUDITED	FY16 BUDGET R2	FY17 BUDGET OB	+/-
Technology Support				
SALARIES/WAGES	161,824	157,615	157,615	-
EMPLOYEE BENEFITS	97,164	89,945	90,422	477
PURCHASED SERVICES	275,013	292,195	296,147	3,952
SUPPLIES/MATERIALS	68,555	61,000	61,000	-
CAPITAL OUTLAY	4,829	5,000	5,000	-
OTHER EXPENSES	39	240	240	-
SUBTOTAL - Technology	607,424	605,995	610,424	4,429
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TOTAL ADMINISTRATION	9,528,322	9,821,321	9,812,778	(8,543)
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Athletic Activities				
SALARIES/WAGES	473,415	491,185	491,185	-
EMPLOYEE BENEFITS	214,632	227,733	221,989	(5,744)
PURCHASED SERVICES	57,202	49,658	49,707	49
SUPPLIES/MATERIALS	67,615	51,865	51,865	-
CAPITAL OUTLAY	9,462	9,300	9,300	-
OTHER EXPENSES	19,127	19,845	19,845	-
SUBTOTAL - Community Services	841,454	849,586	843,891	(5,695)
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Community Services				
SALARIES/WAGES	3,760	3,760	3,760	-
EMPLOYEE BENEFITS	1,400	1,660	1,626	(34)
PURCHASED SERVICES	20,271	16,495	28,056	11,561
SUPPLIES/MATERIALS	5,400	3,224	28,224	25,000
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	30,831	25,139	61,666	36,527
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Interfund Transfers				
DEBT RETIREMENT FUND	-	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	-	-	-	-
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TOTAL OTHER EXPENDITURES	872,285	874,725	905,557	30,832
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TOTAL EXPENDITURES	39,818,581	40,734,791	40,179,861	(554,930)
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NET REV/EXPENDITURES	(87,108)	(770,061)	(733,142)	36,919
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East China School District
Notes to Proposed 2016-17 ORIGINAL (OB) General Fund Budget

May 23, 2016

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 reflects a \$105 per pupil increase in foundation Allowance, from \$7,718 in FY15/16 to \$7,823 in FY16/17.

Pupil enrollment is reflective of a projected pupil decrease of 87 pupils. (75 - ECSD pupils and 12 – parochial students). The Original 15.16 Budget reflected a blended decrease in pupil enrollment of 67 students and the actual blended pupil enrollment decrease for FY15/16 was 84.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 11.70% of payroll in an amount of \$2,556,327.

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.

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, Personnel, Transportation, Operation/Maintenance. All salary levels remain at FY14/15 levels due to expired employment contracts with ECEA, MEAESP, SEIU, TEAMSTERS, and PARA groups.

Instructional staffing is reflective of ten (10) retirements with of a decrease of 5.0 FTE from FY15/16 levels.

Note 6: Salaries, Benefits, and Contracted services were adjusted relative to retirements/contracted service agreements for custodial services and transportation.

Note 7: Operations/Maintenance and Transportation budgets were adjusted to reflect standard utility/fuel utilization and/or 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 2016-2017 ORIGINAL BUDGET

	FY15 AUDITED	FY16 BUDGET R2	FY17 ORIG BUDGET	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	568,862	575,000	582,763	7,763	
STATE SOURCES	47,794	46,000	46,000	-	
FEDERAL SOURCES	622,293	610,390	600,000	(10,390)	1
COMMODITIES	81,092	80,000	80,000	-	
SUBTOTAL	1,320,040	1,311,390	1,308,763	(2,627)	
TOTAL REVENUE	1,320,040	1,311,390	1,308,763	(2,627)	
APPROPRIATIONS					
SALARIES & FRINGES	135,985	145,000	142,000	(3,000)	
PURCHASED SVCS	954,781	945,000	985,000	40,000	2
SUPPLIES & OTHER	31,053	30,000	30,000	-	
CAPITAL OUTLAY	-	30,000	30,000	-	
COMMODITIES	81,092	80,000	80,000	-	
INDIRECT COSTS	23,940	25,000	25,000	-	
SUBTOTAL	1,226,851	1,255,000	1,292,000	37,000	
TOTAL EXPENDITURES	1,226,851	1,255,000	1,292,000	37,000	
NET REV/EXPENDITURES	93,189	56,390	16,763	(56,390)	
BEGINNING FUND BALANCE	210,277	303,466	359,856		
ENDING FUND BALANCE	303,466	359,856	376,619		
COMMITTED - 10%	122,685	125,500	129,200		
UNRESTRICTED	180,780	234,356	247,419		

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 2016-2017 ORIGINAL BUDGET

	FY15 AUDITED	FY16 R2 BUDGET	FY17 ORIGINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	543,379	525,000	525,000	-	
SUBTOTAL	543,379	525,000	525,000	-	
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TOTAL REVENUE	543,379	525,000	525,000	-	
APPROPRIATIONS					
SALARIES & FRINGES	408,301	412,424	411,200	(1,224)	
PURCHASED SVCS	6,078	6,500	6,500	-	
SUPPLIES & OTHER	12,849	13,000	13,000	-	
CAPITAL OUTLAY	-	-	-	-	
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	507,228	511,924	510,700	(1,224)	
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TOTAL EXPENDITURES	507,228	511,924	510,700	(1,224)	
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NET REV/EXPENDITURES	36,151	13,076	14,300		
BEGINNING FUND BALANCE	106,879	143,030	156,106		
ENDING FUND BALANCE	143,030	156,106	170,406		
COMMITTED - 10%	50,723	51,192	51,070		
UNRESTRICTED	92,307	104,913	119,336		