

EAST CHINA



School District

**AMENDED BUDGET  
2016-2017**

Version: R1

# EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2016-2017 PROPOSED AMENDED BUDGET (R1)

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES	14,356,217	14,368,681	15,098,267	729,586	1
STATE SOURCES	23,292,464	22,724,118	22,812,223	88,105	2
FEDERAL SOURCES	1,497,284	1,553,031	1,576,021	22,990	3
OTHER TRANSACTIONS	813,185	800,889	800,889	-	4
<b>SUBTOTAL</b>	<b>39,959,150</b>	<b>39,446,719</b>	<b>40,287,400</b>	<b>840,681</b>	
<b>TOTAL REVENUE</b>	<b>39,959,150</b>	<b>39,446,719</b>	<b>40,287,400</b>	<b>840,681</b>	
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	9,166,331	8,887,054	8,957,832	70,778	5
MIDDLE SCHOOL	5,429,527	5,369,195	5,257,324	(111,871)	5
HIGH SCHOOL	7,455,361	7,364,020	7,393,465	29,445	5
<b>SUBTOTAL</b>	<b>22,051,219</b>	<b>21,620,269</b>	<b>21,608,621</b>	<b>(11,648)</b>	
<b>ADDED NEEDS</b>					
SPECIAL ED	2,803,373	2,913,539	3,155,066	241,527	5
COMPENSATORY ED	1,099,346	987,737	1,208,178	220,441	5
VOCATIONAL ED	48,537	40,000	40,000	-	
OTHER INSTRUCTION	246,256	260,846	264,183	3,337	5
<b>SUBTOTAL</b>	<b>4,197,512</b>	<b>4,202,122</b>	<b>4,667,427</b>	<b>465,305</b>	
<b>TOTAL INSTRUCTION</b>	<b>26,248,731</b>	<b>25,822,391</b>	<b>26,276,048</b>	<b>453,657</b>	
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,221,169	2,222,487	2,216,921	(5,566)	5
INST. STAFF SERVICES	1,377,509	1,416,648	1,442,723	26,075	5
GENERAL ADMIN	370,167	372,601	375,713	3,112	5
SCHOOL ADMIN	2,825,691	2,840,211	2,855,088	14,877	5
FISCAL SERVICES	429,603	440,638	429,834	(10,804)	5
INTERNAL SERVICES	24,515	27,950	27,950	-	5
OPERATIONS/MAINTENANCE	3,402,914	3,477,164	3,491,106	13,942	5,7
PUPIL TRANSPORTATION	1,482,735	1,728,493	1,638,945	(89,548)	5,7,8
CENTRAL SERVICES	947,841	925,721	984,679	58,958	5,6
ATHLETIC ACTIVITIES	853,275	843,891	857,191	13,300	5
COMMUNITY SERVICES	58,214	61,666	77,343	15,677	5
DEBT/OTHER	835	-	-	-	
<b>SUBTOTAL</b>	<b>13,994,468</b>	<b>14,357,470</b>	<b>14,397,493</b>	<b>40,023</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,243,199</b>	<b>40,179,861</b>	<b>40,673,541</b>	<b>493,680</b>	
NET REV/EXPENDITURES	(284,049)	(733,142)	(386,141)		
BEGINNING FUND BALANCE	4,424,494	4,140,445	4,140,445		
TOTAL FUND BALANCE	4,140,445	3,407,303	3,754,304		
COMMITTED (POLICY) - 7%	2,817,024	2,812,590	2,847,148		
NET FB	1,323,421	594,713	907,156		
TARGETED - 10%	4,024,320	4,017,986	4,067,354		
NET FB	116,125	(610,683)	(313,050)		
UNASSIGNED FB %	10.18%				
TOTAL FB %	10.29%	8.48%	9.23%		

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b>REVENUES</b>				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,796,253	13,855,181	14,584,767	729,586
OTHER LOCAL REVENUE	493,892	513,500	513,500	-
<b>SUBTOTAL</b>	<b>14,290,145</b>	<b>14,368,681</b>	<b>15,098,267</b>	<b>729,586</b>
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	19,205,145	18,749,269	18,626,241	(123,028)
MPSRS 147c	2,556,327	2,556,327	2,763,320	206,993
MPSRS 147d	-	-	-	-
OTHER STATE GRANTS & AID	1,530,992	1,418,522	1,422,662	4,140
<b>SUBTOTAL</b>	<b>23,292,464</b>	<b>22,724,118</b>	<b>22,812,223</b>	<b>88,105</b>
<i>FEDERAL SOURCES</i>				
TITLE I & II	592,423	634,432	657,422	22,990
OTHER FEDERAL PROGRAMS	904,861	918,599	918,599	-
<b>SUBTOTAL</b>	<b>1,497,284</b>	<b>1,553,031</b>	<b>1,576,021</b>	<b>22,990</b>
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	704,862	695,889	695,889	-
OTHER TRANSFERS	174,395	105,000	105,000	-
<b>SUBTOTAL</b>	<b>879,257</b>	<b>800,889</b>	<b>800,889</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>39,959,150</b>	<b>39,446,719</b>	<b>40,287,400</b>	<b>840,681</b>
<b>APPROPRIATIONS</b>				
<b>INSTRUCTION</b>				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,551,171	5,341,871	5,400,901	59,030
EMPLOYEE BENEFITS	3,341,864	3,285,517	3,294,865	9,348
PURCHASED SERVICES	155,791	132,424	133,924	1,500
SUPPLIES/MATERIALS	117,027	126,582	127,482	900
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	478	660	660	-
<b>SUBTOTAL - ELEMENTARY</b>	<b>9,166,331</b>	<b>8,887,054</b>	<b>8,957,832</b>	<b>70,778</b>
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,331,065	3,235,865	3,174,994	(60,871)
EMPLOYEE BENEFITS	1,982,133	1,979,644	1,928,644	(51,000)
PURCHASED SERVICES	41,999	53,200	53,200	-
SUPPLIES/MATERIALS	73,663	100,036	100,036	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	667	450	450	-
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,429,527</b>	<b>5,369,195</b>	<b>5,257,324</b>	<b>(111,871)</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,370,100	4,350,102	4,362,738	12,636
EMPLOYEE BENEFITS	2,628,812	2,669,541	2,686,350	16,809
PURCHASED SERVICES	283,558	252,857	252,857	-
SUPPLIES/MATERIALS	168,573	89,810	89,810	-
CAPITAL OUTLAY	2,464	-	-	-
OTHER EXPENSES	1,854	1,710	1,710	-
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,455,361</b>	<b>7,364,020</b>	<b>7,393,465</b>	<b>29,445</b>
<b>Subtotal - Instruction</b>	<b>22,051,219</b>	<b>21,620,269</b>	<b>21,608,621</b>	<b>(11,648)</b>
<b>ADDED NEEDS:</b>				
<i>Special Education</i>				
SALARIES/WAGES	1,755,353	1,824,299	1,928,901	104,602
EMPLOYEE BENEFITS	1,016,337	1,057,605	1,194,530	136,925
PURCHASED SERVICES	27,466	18,100	18,100	-
SUPPLIES/MATERIALS	4,029	13,350	13,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	188	185	185	-
<b>SUBTOTAL - SpecEd</b>	<b>2,803,373</b>	<b>2,913,539</b>	<b>3,155,066</b>	<b>241,527</b>
<i>Compensatory</i>				
SALARIES/WAGES	678,996	599,272	715,856	116,584
EMPLOYEE BENEFITS	364,624	348,165	452,022	103,857
PURCHASED SERVICES	17,805	29,800	29,800	-
SUPPLIES/MATERIALS	37,921	10,500	10,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Compensatory</b>	<b>1,099,346</b>	<b>987,737</b>	<b>1,208,178</b>	<b>220,441</b>
<i>Vocational</i>				
SALARIES/WAGES	185	-	-	-
EMPLOYEE BENEFITS	67	-	-	-
PURCHASED SERVICES	1,447	-	-	-
SUPPLIES/MATERIALS	-	16,000	16,000	-
CAPITAL OUTLAY	46,838	24,000	24,000	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Vocational</b>	<b>48,537</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<i>Other Instruction</i>				
SALARIES/WAGES	171,981	151,732	148,732	(3,000)
EMPLOYEE BENEFITS	84,121	69,442	75,779	6,337
PURCHASED SERVICES	896	2,525	2,525	-
SUPPLIES/MATERIALS	(2,574)	31,647	31,647	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(8,168)	5,500	5,500	-
<b>SUBTOTAL - Other Instruction</b>	<b>246,256</b>	<b>260,846</b>	<b>264,183</b>	<b>3,337</b>
<b>Subtotal - Added Needs</b>	<b>4,197,512</b>	<b>4,202,122</b>	<b>4,667,427</b>	<b>465,305</b>
<b>TOTAL INSTRUCTION</b>	<b>26,248,731</b>	<b>25,822,391</b>	<b>26,276,048</b>	<b>453,657</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b>SUPPORTING SERVICES</b>				
<i>Counseling Services:</i>				
SALARIES/WAGES	440,089	446,790	464,726	17,936
EMPLOYEE BENEFITS	277,475	286,532	302,045	15,513
PURCHASED SERVICES	7,604	10,000	10,000	-
SUPPLIES/MATERIALS	690	5,400	5,400	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	20	20	-
<b>SUBTOTAL - Counseling</b>	<b>725,858</b>	<b>748,742</b>	<b>782,191</b>	<b>33,449</b>
 <i>Health Services</i>				
SALARIES/WAGES	95,761	96,447	101,572	5,125
EMPLOYEE BENEFITS	45,556	45,750	50,171	4,421
PURCHASED SERVICES	1,301	1,700	1,700	-
SUPPLIES/MATERIALS	1,170	2,370	2,370	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>143,788</b>	<b>146,267</b>	<b>155,813</b>	<b>9,546</b>
 <i>Psychological Services</i>				
PURCHASED SERVICES	13,837	28,000	28,000	-
<b>SUBTOTAL - Psychological</b>	<b>13,837</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>
 <i>Social Work Services</i>				
SALARIES/WAGES	158,464	158,903	160,167	1,264
EMPLOYEE BENEFITS	97,053	104,311	103,741	(570)
PURCHASED SERVICES	82	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	90	70	70	-
<b>SUBTOTAL - Social Work</b>	<b>255,689</b>	<b>263,884</b>	<b>264,578</b>	<b>694</b>
 <i>Teacher Consultant Services</i>				
SALARIES/WAGES	643,171	601,417	498,022	(103,395)
EMPLOYEE BENEFITS	391,074	395,312	326,792	(68,520)
PURCHASED SERVICES	2,116	1,500	1,500	-
SUPPLIES/MATERIALS	522	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	23	23	-
<b>SUBTOTAL - Teacher Consultant</b>	<b>1,036,883</b>	<b>998,752</b>	<b>826,837</b>	<b>(171,915)</b>
 <i>Other Pupil Services</i>				
SALARIES/WAGES	14,650	13,325	88,118	74,793
EMPLOYEE BENEFITS	21,966	18,992	66,859	47,867
PURCHASED SERVICES	4,680	1,025	1,025	-
SUPPLIES/MATERIALS	3,818	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>45,114</b>	<b>36,842</b>	<b>159,502</b>	<b>122,660</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,221,169</b>	<b>2,222,487</b>	<b>2,216,921</b>	<b>(5,566)</b>
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES</b>				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	83,738	83,917	84,534	617
EMPLOYEE BENEFITS	36,147	33,240	39,386	6,146
PURCHASED SERVICES	258,907	273,228	273,228	-
SUPPLIES/MATERIALS	19,434	6,040	6,040	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	400	400	-
<b>SUBTOTAL - Imprvt of Instruction</b>	<b>398,226</b>	<b>396,825</b>	<b>403,588</b>	<b>6,763</b>
<i>Library / Media</i>				
SALARIES/WAGES	377,482	379,942	391,737	11,795
EMPLOYEE BENEFITS	221,803	226,797	235,774	8,977
PURCHASED SERVICES	1,057	-	-	-
SUPPLIES/MATERIALS	22,121	29,003	29,003	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	67	60	60	-
<b>SUBTOTAL - Library / Media</b>	<b>622,530</b>	<b>635,802</b>	<b>656,574</b>	<b>20,772</b>
<i>Supervision of Instruction</i>				
SALARIES/WAGES	212,544	227,102	222,566	(4,536)
EMPLOYEE BENEFITS	141,042	146,461	149,537	3,076
PURCHASED SERVICES	1,798	4,758	4,758	-
SUPPLIES/MATERIALS	1,117	4,300	4,300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	252	1,400	1,400	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>356,753</b>	<b>384,021</b>	<b>382,561</b>	<b>(1,460)</b>
<b>TOTAL INSTRUCTION STAFF SUPPORT</b>	<b>1,377,509</b>	<b>1,416,648</b>	<b>1,442,723</b>	<b>26,075</b>
<b>ADMINISTRATION</b>				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	85,118	88,000	88,000	-
SUPPLIES/MATERIALS	1,050	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,675	8,350	8,350	-
<b>SUBTOTAL - Board of Education</b>	<b>88,843</b>	<b>96,350</b>	<b>96,350</b>	<b>-</b>
<i>Executive Administration</i>				
SALARIES/WAGES	160,740	160,840	160,840	-
EMPLOYEE BENEFITS	105,124	102,726	105,838	3,112
PURCHASED SERVICES	5,774	7,485	7,485	-
SUPPLIES/MATERIALS	803	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,883	3,700	3,700	-
<b>SUBTOTAL - Executive Administration</b>	<b>281,324</b>	<b>276,251</b>	<b>279,363</b>	<b>3,112</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b><i>School Administration</i></b>				
SALARIES/WAGES	1,617,726	1,623,718	1,627,218	3,500
EMPLOYEE BENEFITS	985,507	984,385	1,007,012	22,627
PURCHASED SERVICES	189,482	196,725	185,475	(11,250)
SUPPLIES/MATERIALS	19,921	20,950	20,950	-
CAPITAL OUTLAY	4,798	4,500	4,500	-
OTHER EXPENSES	8,257	9,933	9,933	-
<b>SUBTOTAL - School Administration</b>	<b>2,825,691</b>	<b>2,840,211</b>	<b>2,855,088</b>	<b>14,877</b>
<b><i>Fiscal Services</i></b>				
SALARIES/WAGES	209,422	211,892	210,011	(1,881)
EMPLOYEE BENEFITS	134,382	137,273	128,350	(8,923)
PURCHASED SERVICES	82,547	86,688	86,688	-
SUPPLIES/MATERIALS	1,067	3,600	3,600	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,185	1,185	1,185	-
<b>SUBTOTAL - Fiscal Services</b>	<b>429,603</b>	<b>440,638</b>	<b>429,834</b>	<b>(10,804)</b>
<b><i>Internal Services</i></b>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	21,965	21,000	21,000	-
SUPPLIES/MATERIALS	2,550	6,950	6,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Internal Services</b>	<b>24,515</b>	<b>27,950</b>	<b>27,950</b>	<b>-</b>
<b><i>Operation and Maintenance</i></b>				
SALARIES/WAGES	668,419	627,810	622,008	(5,802)
EMPLOYEE BENEFITS	462,452	489,805	451,526	(38,279)
PURCHASED SERVICES	1,036,301	1,157,366	1,215,389	58,023
SUPPLIES/MATERIALS	1,201,497	1,200,948	1,200,948	-
CAPITAL OUTLAY	23,483	-	-	-
OTHER EXPENSES	10,762	1,235	1,235	-
<b>SUBTOTAL - Operation/Maintenance</b>	<b>3,402,914</b>	<b>3,477,164</b>	<b>3,491,106</b>	<b>13,942</b>
<b><i>Pupil Transportation</i></b>				
SALARIES/WAGES	398,071	389,388	400,413	11,025
EMPLOYEE BENEFITS	268,598	264,235	276,935	12,700
PURCHASED SERVICES	716,103	716,153	667,880	(48,273)
SUPPLIES/MATERIALS	274,994	489,057	424,057	(65,000)
CAPITAL OUTLAY	270	-	-	-
OTHER EXPENSES	(175,301)	(130,340)	(130,340)	-
<b>SUBTOTAL - Pupil Transportation</b>	<b>1,482,735</b>	<b>1,728,493</b>	<b>1,638,945</b>	<b>(89,548)</b>
<b><i>Personnel</i></b>				
SALARIES/WAGES	188,264	168,290	166,289	(2,001)
EMPLOYEE BENEFITS	124,618	110,466	113,383	2,917
PURCHASED SERVICES	13,360	25,011	25,011	-
SUPPLIES/MATERIALS	688	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,920	9,030	9,030	-
<b>SUBTOTAL - Personnel</b>	<b>334,850</b>	<b>315,297</b>	<b>316,213</b>	<b>916</b>

# EAST CHINA SCHOOL DISTRICT

## PROPOSED 2016-2017 AMENDED BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 BUDGET OB	2016-17 BUDGET R1	+/-
<b>Technology Support</b>				
SALARIES/WAGES	159,221	157,615	186,987	29,372
EMPLOYEE BENEFITS	92,621	90,422	105,592	15,170
PURCHASED SERVICES	273,397	296,147	285,647	(10,500)
SUPPLIES/MATERIALS	69,184	61,000	51,000	(10,000)
CAPITAL OUTLAY	18,524	5,000	39,000	34,000
OTHER EXPENSES	44	240	240	-
<b>SUBTOTAL - Technology</b>	<b>612,991</b>	<b>610,424</b>	<b>668,466</b>	<b>58,042</b>
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<b>TOTAL ADMINISTRATION</b>	<b>9,483,466</b>	<b>9,812,778</b>	<b>9,803,315</b>	<b>(9,463)</b>
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<b>Athletic Activities</b>				
SALARIES/WAGES	478,185	491,185	491,956	771
EMPLOYEE BENEFITS	228,848	221,989	234,517	12,528
PURCHASED SERVICES	62,602	49,707	49,708	1
SUPPLIES/MATERIALS	52,542	51,865	51,865	-
CAPITAL OUTLAY	11,912	9,300	9,300	-
OTHER EXPENSES	19,186	19,845	19,845	-
<b>SUBTOTAL - Community Services</b>	<b>853,275</b>	<b>843,891</b>	<b>857,191</b>	<b>13,300</b>
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<b>Community Services</b>				
SALARIES/WAGES	25,379	3,760	14,491	10,731
EMPLOYEE BENEFITS	13,123	1,626	6,572	4,946
PURCHASED SERVICES	17,209	28,056	28,056	-
SUPPLIES/MATERIALS	2,503	28,224	28,224	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Community Services</b>	<b>58,214</b>	<b>61,666</b>	<b>77,343</b>	<b>15,677</b>
<hr/>				
<b>Interfund Transfers</b>				
CAFETERIA FUND	835	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>835</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>				
<b>TOTAL OTHER EXPENDITURES</b>	<b>912,324</b>	<b>905,557</b>	<b>934,534</b>	<b>28,977</b>
<hr/>				
<b>TOTAL EXPENDITURES</b>	<b>40,243,199</b>	<b>40,179,861</b>	<b>40,673,541</b>	<b>493,680</b>
<hr/>				
<b>NET REV/EXPENDITURES</b>	<b>(284,049)</b>	<b>(733,142)</b>	<b>(386,141)</b>	<b>347,001</b>



**East China School District**  
**Notes to Proposed 2016-17 AMENDED (R1) General Fund Budget**

*December 19, 2016*

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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 \$7,823, a \$105 per pupil increase in foundation Allowance over FY2015-16 funding levels.

The Original Budget reflected a projected decrease in fall pupil enrollment of 87 pupils (75 – ECSD pupils and 12-parochial students). Actual October 2016 Pupil enrollment reflected a decrease of 11 pupils, resulting in an increase of approximately \$600k in Foundation Allowance State Aide revenue.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 11.70% of payroll in an increased total amount of \$2,763,320.

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 have been reported.

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, Transportation, Technology, and Operation/Maintenance.

The proposed Amended 2016-17 Budget is reflective of salaries/benefits for a (1) full-step wage increase, a .25% wage increase, and reinstatement of Longevity payments as defined in the ECEA employment contract dated August 26, 2016 – August 25, 2017. Salary/benefit levels were also adjusted to reflect employment contracts with the MEAESP, PARA, TEAMSTERS, ADMINISTRATORS, and NON-UNION employment groups effective for the 2016-17 year.

Instructional staffing is reflective of a total of twelve (12) retirements and a net decrease of 3.0 FTE from FY2015-16 levels. The Original budget was reflective of (10) fiscal year end acknowledged retirements and a projected decrease of 5.0 FTE from 2015-16 levels.

Note 6: Technology is reflective of 50% of capital costs for copier replacements

Note 7: Salaries, Benefits, and Contracted services were adjusted relative to retirements/contracted service agreements for custodial services and transportation.

Note 8: Transportation budget was adjusted to reflect anticipated standard 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 AMENDED BUDGET (R1)

	2015-16 AUDITED	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	+/-	NOTE
<b>REVENUES</b>					
LOCAL SOURCES (Sales & Interest)	580,881	582,763	582,763	-	
STATE SOURCES	44,698	46,000	46,000	-	
FEDERAL SOURCES	609,891	600,000	600,000	-	1
COMMODITIES	93,194	80,000	90,000	10,000	
<b>SUBTOTAL</b>	<b>1,328,664</b>	<b>1,308,763</b>	<b>1,318,763</b>	<b>10,000</b>	
<b>TOTAL REVENUE</b>	<b>1,328,664</b>	<b>1,308,763</b>	<b>1,318,763</b>	<b>10,000</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	134,873	142,000	142,000	-	
PURCHASED SVCS	945,022	985,000	985,000	-	2
SUPPLIES & OTHER	37,105	30,000	30,000	-	
CAPITAL OUTLAY	-	30,000	100,000	70,000	3
COMMODITIES	93,194	80,000	90,000	10,000	
INDIRECT COSTS	28,322	25,000	29,000	4,000	
<b>SUBTOTAL</b>	<b>1,238,516</b>	<b>1,292,000</b>	<b>1,376,000</b>	<b>84,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,238,516</b>	<b>1,292,000</b>	<b>1,376,000</b>	<b>84,000</b>	
NET REV/EXPENDITURES	90,148	16,763	(57,237)	(56,390)	
BEGINNING FUND BALANCE	303,447	393,595	393,595		
ENDING FUND BALANCE	393,595	410,358	336,358		
COMMITTED - 10%	123,852	129,200	137,600		
UNRESTRICTED	269,743	281,158	198,758		

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 AMENDED BUDGET (R1)

	2015-16 AUDITED	2016-17 ORIGINAL BUDGET	2016-17 AMENDED BUDGET	+/-	NOTE
<b>REVENUES</b>					
LOCAL REVENUES	578,771	525,000	575,000	50,000	1
SUBTOTAL	<b>578,771</b>	<b>525,000</b>	<b>575,000</b>	<b>50,000</b>	
<b>TOTAL REVENUE</b>	<b>578,771</b>	<b>525,000</b>	<b>575,000</b>	<b>50,000</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	415,661	411,200	420,000	8,800	2
PURCHASED SVCS	6,926	6,500	7,000	500	
SUPPLIES & OTHER	12,563	13,000	13,000	-	
CAPITAL OUTLAY	261	-	30,000	30,000	3
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	<b>515,411</b>	<b>510,700</b>	<b>550,000</b>	<b>39,300</b>	
<b>TOTAL EXPENDITURES</b>	<b>515,411</b>	<b>510,700</b>	<b>550,000</b>	<b>39,300</b>	
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NET REV/EXPENDITURES	63,360	14,300	25,000		
BEGINNING FUND BALANCE	143,048	206,408	206,408		
ENDING FUND BALANCE	206,408	220,708	231,408		
COMMITTED - 10%	51,541	51,070	55,000		
UNRESTRICTED	154,867	169,638	176,408		

- NOTE 1: REFLECTS ANTICIPATED SERVICE VOLUME  
 NOTE 2: REFLECTS SALARY/BENEFITS INCREASES DUE TO MINIMUM WAGE ADJUSTMENT  
 NOTE 3: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS