

EAST CHINA



School District

**FINAL BUDGET
2016-2017**

Version: R2

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2016-2017 PROPOSED FINAL BUDGET (R2)

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-	NOTE
REVENUES					
LOCAL SOURCES	14,356,217	15,098,267	15,052,773	(45,494)	1
STATE SOURCES	23,292,464	22,812,223	22,804,197	(8,026)	2
FEDERAL SOURCES	1,497,284	1,576,021	1,525,514	(50,507)	3
OTHER TRANSACTIONS	813,185	800,889	850,086	49,197	4
SUBTOTAL	39,959,150	40,287,400	40,232,570	(54,830)	
TOTAL REVENUE	39,959,150	40,287,400	40,232,570	(54,830)	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,166,331	8,957,832	8,845,638	(112,194)	5
MIDDLE SCHOOL	5,429,527	5,257,324	5,436,441	179,117	5
HIGH SCHOOL	7,455,361	7,393,465	7,349,054	(44,411)	5
SUBTOTAL	22,051,219	21,608,621	21,631,133	22,512	
ADDED NEEDS					
SPECIAL ED	2,803,373	3,155,066	2,862,422	(292,644)	5,6
COMPENSATORY ED	1,099,346	1,208,178	1,140,441	(67,737)	5
VOCATIONAL ED	48,537	40,000	40,000	-	2
OTHER INSTRUCTION	246,256	264,183	304,558	40,375	5
SUBTOTAL	4,197,512	4,667,427	4,347,421	(320,006)	
TOTAL INSTRUCTION	26,248,731	26,276,048	25,978,554	(297,494)	
SUPPORTING SERVICES					
PUPIL SERVICES	2,221,169	2,216,921	2,301,671	84,750	5
INST. STAFF SERVICES	1,377,509	1,442,723	1,403,319	(39,404)	5
GENERAL ADMIN	370,167	375,713	353,830	(21,883)	5
SCHOOL ADMIN	2,825,691	2,855,088	2,861,535	6,447	5
FISCAL SERVICES	429,603	429,834	438,475	8,641	5
INTERNAL SERVICES	24,515	27,950	27,950	-	5
OPERATIONS/MAINTENANCE	3,402,914	3,491,106	3,486,793	(4,313)	5,7
PUPIL TRANSPORTATION	1,482,735	1,638,945	1,558,041	(80,904)	5,8
CENTRAL SERVICES	947,841	984,679	991,890	7,211	5,6
ATHLETIC ACTIVITIES	853,275	857,191	836,207	(20,984)	5
COMMUNITY SERVICES	58,214	77,343	57,233	(20,110)	5
DEBT/OTHER	835	-	-	-	
SUBTOTAL	13,994,468	14,397,493	14,316,944	(80,549)	
TOTAL EXPENDITURES	40,243,199	40,673,541	# 40,295,498	(378,043)	
NET REV/EXPENDITURES	(284,049)	(386,141)	(62,928)		
BEGINNING FUND BALANCE	4,424,494	4,140,445	4,140,445		
TOTAL FUND BALANCE	4,140,445	3,754,304	4,077,517		
COMMITTED (POLICY) - 7%	2,817,024	2,847,148	2,820,685		
NET FB	1,323,421	907,156	1,256,832		
TARGETED - 10%	4,024,320	4,067,354	4,029,550		
NET FB	116,125	(313,050)	47,967		
UNASSIGNED FB %	10.18%				
TOTAL FB %	10.29%	9.23%	10.12%		

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,796,253	14,584,767	14,558,898	(25,869)
OTHER LOCAL REVENUE	<u>493,892</u>	<u>513,500</u>	<u>493,875</u>	<u>(19,625)</u>
SUBTOTAL	14,290,145	15,098,267	15,052,773	(45,494)
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	19,205,145	18,626,241	18,575,150	(51,091)
MPSRS 147c	2,556,327	2,763,320	2,763,320	-
OTHER STATE GRANTS & AID	<u>1,530,992</u>	<u>1,422,662</u>	<u>1,465,727</u>	<u>43,065</u>
SUBTOTAL	23,292,464	22,812,223	22,804,197	(8,026)
<i>FEDERAL SOURCES</i>				
TITLE I & II	592,423	657,422	579,719	(77,703)
OTHER FEDERAL PROGRAMS	<u>904,861</u>	<u>918,599</u>	<u>945,795</u>	<u>27,196</u>
SUBTOTAL	1,497,284	1,576,021	1,525,514	(50,507)
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	704,862	695,889	745,086	49,197
OTHER TRANSFERS	<u>174,395</u>	<u>105,000</u>	<u>105,000</u>	<u>-</u>
SUBTOTAL	879,257	800,889	850,086	49,197
TOTAL REVENUE	39,959,150	40,287,400	40,232,570	(54,830)
APPROPRIATIONS				
INSTRUCTION				
<i>ELEMENTARY</i>				
SALARIES/WAGES	5,551,171	5,400,901	5,311,660	(89,241)
EMPLOYEE BENEFITS	3,341,864	3,294,865	3,292,429	(2,436)
PURCHASED SERVICES	155,791	133,924	116,165	(17,759)
SUPPLIES/MATERIALS	117,027	127,482	124,724	(2,758)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>478</u>	<u>660</u>	<u>660</u>	<u>-</u>
SUBTOTAL - ELEMENTARY	9,166,331	8,957,832	8,845,638	(112,194)
<i>MIDDLE SCHOOL</i>				
SALARIES/WAGES	3,331,065	3,174,994	3,326,926	151,932
EMPLOYEE BENEFITS	1,982,133	1,928,644	1,960,019	31,375
PURCHASED SERVICES	41,999	53,200	60,200	7,000
SUPPLIES/MATERIALS	73,663	100,036	88,846	(11,190)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>667</u>	<u>450</u>	<u>450</u>	<u>-</u>
SUBTOTAL - MIDDLE SCHOOL	5,429,527	5,257,324	5,436,441	179,117

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
HIGH SCHOOL				
SALARIES/WAGES	4,370,100	4,362,738	4,336,829	(25,909)
EMPLOYEE BENEFITS	2,628,812	2,686,350	2,636,732	(49,618)
PURCHASED SERVICES	283,558	252,857	278,055	25,198
SUPPLIES/MATERIALS	168,573	89,810	96,728	6,918
CAPITAL OUTLAY	2,464	-	-	-
OTHER EXPENSES	1,854	1,710	710	(1,000)
SUBTOTAL - HIGH SCHOOL	7,455,361	7,393,465	7,349,054	(44,411)
Subtotal - Instruction	22,051,219	21,608,621	21,631,133	22,512
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,755,353	1,928,901	1,739,721	(189,180)
EMPLOYEE BENEFITS	1,016,337	1,194,530	1,102,666	(91,864)
PURCHASED SERVICES	27,466	18,100	12,500	(5,600)
SUPPLIES/MATERIALS	4,029	13,350	7,350	(6,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	188	185	185	-
SUBTOTAL - SpecEd	2,803,373	3,155,066	2,862,422	(292,644)
<i>Compensatory</i>				
SALARIES/WAGES	678,996	715,856	703,180	(12,676)
EMPLOYEE BENEFITS	364,624	452,022	423,261	(28,761)
PURCHASED SERVICES	17,805	29,800	10,000	(19,800)
SUPPLIES/MATERIALS	37,921	10,500	4,000	(6,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Compensatory	1,099,346	1,208,178	1,140,441	(67,737)
<i>Vocational</i>				
SALARIES/WAGES	185	-	-	-
EMPLOYEE BENEFITS	67	-	-	-
PURCHASED SERVICES	1,447	-	-	-
SUPPLIES/MATERIALS	-	16,000	12,000	(4,000)
CAPITAL OUTLAY	46,838	24,000	28,000	4,000
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	48,537	40,000	40,000	-
<i>Other Instruction</i>				
SALARIES/WAGES	171,981	148,732	184,193	35,461
EMPLOYEE BENEFITS	84,121	75,779	92,553	16,774
PURCHASED SERVICES	896	2,525	2,560	35
SUPPLIES/MATERIALS	(2,574)	31,647	17,252	(14,395)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(8,168)	5,500	8,000	2,500
SUBTOTAL - Other Instruction	246,256	264,183	304,558	40,375
Subtotal - Added Needs	4,197,512	4,667,427	4,347,421	(320,006)
TOTAL INSTRUCTION	26,248,731	26,276,048	25,978,554	(297,494)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	440,089	464,726	459,495	(5,231)
EMPLOYEE BENEFITS	277,475	302,045	293,766	(8,279)
PURCHASED SERVICES	7,604	10,000	10,000	-
SUPPLIES/MATERIALS	690	5,400	5,550	150
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	20	20	-
SUBTOTAL - Counseling	725,858	782,191	768,831	(13,360)
 <i>Health Services</i>				
SALARIES/WAGES	95,761	101,572	98,070	(3,502)
EMPLOYEE BENEFITS	45,556	50,171	49,130	(1,041)
PURCHASED SERVICES	1,301	1,700	1,700	-
SUPPLIES/MATERIALS	1,170	2,370	2,500	130
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	143,788	155,813	151,400	(4,413)
 <i>Psychological Services</i>				
PURCHASED SERVICES	13,837	28,000	28,000	-
SUBTOTAL - Psychological	13,837	28,000	28,000	-
 <i>Social Work Services</i>				
SALARIES/WAGES	158,464	160,167	158,641	(1,526)
EMPLOYEE BENEFITS	97,053	103,741	102,041	(1,700)
PURCHASED SERVICES	82	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	90	70	70	-
SUBTOTAL - Social Work	255,689	264,578	261,352	(3,226)
 <i>Teacher Consultant Services</i>				
SALARIES/WAGES	643,171	498,022	576,266	78,244
EMPLOYEE BENEFITS	391,074	326,792	360,844	34,052
PURCHASED SERVICES	2,116	1,500	2,000	500
SUPPLIES/MATERIALS	522	500	-	(500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	23	23	-
SUBTOTAL - Teacher Consultant	1,036,883	826,837	939,133	112,296
 <i>Other Pupil Services</i>				
SALARIES/WAGES	14,650	88,118	81,989	(6,129)
EMPLOYEE BENEFITS	21,966	66,859	66,441	(418)
PURCHASED SERVICES	4,680	1,025	1,025	-
SUPPLIES/MATERIALS	3,818	3,500	3,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Other Pupil Svcs	45,114	159,502	152,955	(6,547)
TOTAL PUPIL SUPPORT SERVICES	2,221,169	2,216,921	2,301,671	84,750

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	83,738	84,534	85,034	500
EMPLOYEE BENEFITS	36,147	39,386	38,820	(566)
PURCHASED SERVICES	258,907	273,228	281,557	8,329
SUPPLIES/MATERIALS	19,434	6,040	6,040	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	400	400	-
SUBTOTAL - Imprvt of Instruction	398,226	403,588	411,851	8,263
<i>Library / Media</i>				
SALARIES/WAGES	377,482	391,737	368,989	(22,748)
EMPLOYEE BENEFITS	221,803	235,774	221,055	(14,719)
PURCHASED SERVICES	1,057	-	-	-
SUPPLIES/MATERIALS	22,121	29,003	24,903	(4,100)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	67	60	60	-
SUBTOTAL - Library / Media	622,530	656,574	615,007	(41,567)
<i>Supervision of Instruction</i>				
SALARIES/WAGES	212,544	222,566	216,694	(5,872)
EMPLOYEE BENEFITS	141,042	149,537	150,109	572
PURCHASED SERVICES	1,798	4,758	4,758	-
SUPPLIES/MATERIALS	1,117	4,300	3,500	(800)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	252	1,400	1,400	-
SUBTOTAL - Other Pupil Svcs	356,753	382,561	376,461	(6,100)
TOTAL INSTRUCTION STAFF SUPPORT	1,377,509	1,442,723	1,403,319	(39,404)
ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	85,118	88,000	73,000	(15,000)
SUPPLIES/MATERIALS	1,050	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,675	8,350	8,500	150
SUBTOTAL - Board of Education	88,843	96,350	81,500	(14,850)
<i>Executive Administration</i>				
SALARIES/WAGES	160,740	160,840	157,960	(2,880)
EMPLOYEE BENEFITS	105,124	105,838	103,085	(2,753)
PURCHASED SERVICES	5,774	7,485	7,485	-
SUPPLIES/MATERIALS	803	1,500	1,000	(500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,883	3,700	2,800	(900)
SUBTOTAL - Executive Administration	281,324	279,363	272,330	(7,033)

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
School Administration				
SALARIES/WAGES	1,617,726	1,627,218	1,634,022	6,804
EMPLOYEE BENEFITS	985,507	1,007,012	1,010,819	3,807
PURCHASED SERVICES	189,482	185,475	185,355	(120)
SUPPLIES/MATERIALS	19,921	20,950	17,930	(3,020)
CAPITAL OUTLAY	4,798	4,500	4,500	-
OTHER EXPENSES	8,257	9,933	8,909	(1,024)
SUBTOTAL - School Administration	2,825,691	2,855,088	2,861,535	6,447
Fiscal Services				
SALARIES/WAGES	209,422	210,011	210,551	540
EMPLOYEE BENEFITS	134,382	128,350	140,079	11,729
PURCHASED SERVICES	82,547	86,688	84,560	(2,128)
SUPPLIES/MATERIALS	1,067	3,600	2,100	(1,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,185	1,185	1,185	-
SUBTOTAL - Fiscal Services	429,603	429,834	438,475	8,641
Internal Services				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	21,965	21,000	21,000	-
SUPPLIES/MATERIALS	2,550	6,950	6,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Internal Services	24,515	27,950	27,950	-
Operation and Maintenance				
SALARIES/WAGES	668,419	622,008	605,416	(16,592)
EMPLOYEE BENEFITS	462,452	451,526	454,579	3,053
PURCHASED SERVICES	1,036,301	1,215,389	1,329,728	114,339
SUPPLIES/MATERIALS	1,201,497	1,200,948	1,095,835	(105,113)
CAPITAL OUTLAY	23,483	-	-	-
OTHER EXPENSES	10,762	1,235	1,235	-
SUBTOTAL - Operation/Maintenance	3,402,914	3,491,106	3,486,793	(4,313)
Pupil Transportation				
SALARIES/WAGES	398,071	400,413	434,490	34,077
EMPLOYEE BENEFITS	268,598	276,935	287,936	11,001
PURCHASED SERVICES	716,103	667,880	673,848	5,968
SUPPLIES/MATERIALS	274,994	424,057	292,107	(131,950)
CAPITAL OUTLAY	270	-	-	-
OTHER EXPENSES	(175,301)	(130,340)	(130,340)	-
SUBTOTAL - Pupil Transportation	1,482,735	1,638,945	1,558,041	(80,904)
Personnel				
SALARIES/WAGES	188,264	166,289	166,795	506
EMPLOYEE BENEFITS	124,618	113,383	115,671	2,288
PURCHASED SERVICES	13,360	25,011	33,881	8,870
SUPPLIES/MATERIALS	688	2,500	1,000	(1,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,920	9,030	6,930	(2,100)
SUBTOTAL - Personnel	334,850	316,213	324,277	8,064

EAST CHINA SCHOOL DISTRICT

PROPOSED 2016-2017 PROPOSED FINAL BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 AMENDED	2016-17 FINAL	+/-
Technology Support				
SALARIES/WAGES	159,221	186,987	184,287	(2,700)
EMPLOYEE BENEFITS	92,621	105,592	106,533	941
PURCHASED SERVICES	273,397	285,647	286,553	906
SUPPLIES/MATERIALS	69,184	51,000	51,000	-
CAPITAL OUTLAY	18,524	39,000	39,000	-
OTHER EXPENSES	44	240	240	-
SUBTOTAL - Technology	612,991	668,466	667,613	(853)
TOTAL ADMINISTRATION	9,483,466	9,803,315	9,718,514	(84,801)
Athletic Activities				
SALARIES/WAGES	478,185	491,956	476,770	(15,186)
EMPLOYEE BENEFITS	228,848	234,517	228,719	(5,798)
PURCHASED SERVICES	62,602	49,708	49,708	-
SUPPLIES/MATERIALS	52,542	51,865	51,865	-
CAPITAL OUTLAY	11,912	9,300	9,300	-
OTHER EXPENSES	19,186	19,845	19,845	-
SUBTOTAL - Community Services	853,275	857,191	836,207	(20,984)
Community Services				
SALARIES/WAGES	25,379	14,491	22,487	7,996
EMPLOYEE BENEFITS	13,123	6,572	11,332	4,760
PURCHASED SERVICES	17,209	28,056	15,190	(12,866)
SUPPLIES/MATERIALS	2,503	28,224	8,224	(20,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	58,214	77,343	57,233	(20,110)
Interfund Transfers				
CAFETERIA FUND	835	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	835	-	-	-
TOTAL OTHER EXPENDITURES	912,324	934,534	893,440	(41,094)
TOTAL EXPENDITURES	40,243,199	40,673,541	40,295,498	(378,043)
NET REV/EXPENDITURES	(284,049)	(386,141)	(62,928)	323,213

East China School District
Notes to Proposed 2016-17 FINAL (R2) General Fund Budget

June 12, 2017

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

Note 2: State Categorical grant funding for Early Literacy, Science Olympiad, First Robotics, Vocational Ed (CTE) 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: Other Sources of revenue for P.A.18 adjusted to reflect current allocations.

Note 5: Salaries/Benefits were adjusted to reflect changes in staffing levels, healthcare costs and employee assignment changes. Mid-Year staffing changes occurred in Instruction and Administration.

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/Electric consumption and increases to Purchased Services for mold remediation at Pine River Elementary.

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 2016-2017 PROPOSED FINAL BUDGET (R2)

	2015-16 AUDITED	2016-17 AMENDED BUDGET	2016-17 FINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	580,881	582,763	582,763	-	
STATE SOURCES	44,698	46,000	46,000	-	
FEDERAL SOURCES	609,891	600,000	610,000	10,000	1
COMMODITIES	93,194	90,000	90,000	-	
SUBTOTAL	1,328,664	1,318,763	1,328,763	10,000	
TOTAL REVENUE	1,328,664	1,318,763	1,328,763	10,000	
APPROPRIATIONS					
SALARIES & FRINGES	134,873	142,000	142,000	-	
PURCHASED SVCS	945,022	985,000	965,000	(20,000)	2
SUPPLIES & OTHER	37,105	30,000	35,000	5,000	
CAPITAL OUTLAY	-	100,000	100,000	-	3
COMMODITIES	93,194	90,000	90,000	-	
INDIRECT COSTS	28,322	29,000	29,000	-	
SUBTOTAL	1,238,516	1,376,000	1,361,000	(15,000)	
TOTAL EXPENDITURES	1,238,516	1,376,000	1,361,000	(15,000)	
NET REV/EXPENDITURES	90,148	(57,237)	(32,237)	26,260	
BEGINNING FUND BALANCE	303,447	393,595	393,595		
ENDING FUND BALANCE	393,595	336,358	361,358		
COMMITTED - 10%	123,852	137,600	136,100		
UNRESTRICTED	269,743	198,758	225,258		

- NOTE 1: REFLECTS PROPOSED RATE INCREASES AND PROJECTED SALES VOLUME
 NOTE 2: REFLECTS FSMC CONTRACTED FEE INCREASE & EQUIVALENT MEAL FACTOR LEVELS
 NOTE 3: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS

EAST CHINA SCHOOL DISTRICT - Latchkey

PROPOSED 2016-2017 FINAL BUDGET (R2)

	2015-16 AUDITED	2016-17 AMENDED BUDGET	2016-17 FINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	578,771	575,000	575,000	-	1
SUBTOTAL	578,771	575,000	575,000	-	
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TOTAL REVENUE	578,771	575,000	575,000	-	
APPROPRIATIONS					
SALARIES & FRINGES	415,661	420,000	420,000	-	2
PURCHASED SVCS	6,926	7,000	7,000	-	
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	515,411	550,000	550,000	-	
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TOTAL EXPENDITURES	515,411	550,000	550,000	-	
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NET REV/EXPENDITURES	63,360	25,000	25,000		
BEGINNING FUND BALANCE	143,048	206,408	206,408		
ENDING FUND BALANCE	206,408	231,408	231,408		
COMMITTED - 10%	51,541	55,000	55,000		
UNRESTRICTED	154,867	176,408	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 ASSOCIATED WITH LOCATION MOVE TO EDDY ELEMENTARY