

EAST CHINA



School District

ORIGINAL BUDGET 2017-2018

Version: OB

EAST CHINA SCHOOL DISTRICT

2017-2018 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 2017-2018 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 43 pupils based on the projected kindergarten enrollment for SY18 vs. graduates from SY17.*
- *The Foundation Allowance for East China School District is budgeted at \$7,926 per pupil, reflecting State proposed budget revenue. This is an increase of \$103 per pupil from FY16/17 funding levels.*
- *Instructional staffing is anticipated to remain level at 228 FTE.*
- *Healthcare insurance premiums have been budgeted based on rate renewals effective 7/1/2017 for MESSA at a 7.20% increase.*
- *Employer paid retirement costs are increased from an average of 25.56% from 24.94% of applicable wages.*
- *MPSERS 147c pass-thru funding is reflective of a decreased rate of 11.32%.*

EAST CHINA SCHOOL DISTRICT - General Fund

PROPOSED 2017-2018 PROPOSED ORIGINAL BUDGET (OB)

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-	NOTE
REVENUES					
LOCAL SOURCES	14,356,217	15,052,773	15,065,023	12,250	1
STATE SOURCES	23,292,464	22,804,197	22,987,204	183,007	2
FEDERAL SOURCES	1,497,284	1,525,514	1,525,514	-	3
OTHER TRANSACTIONS	813,185	850,086	816,646	(33,440)	4
SUBTOTAL	39,959,150	40,232,570	40,394,387	161,817	
TOTAL REVENUE	39,959,150	40,232,570	40,394,387	161,817	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,166,331	8,845,638	8,905,187	59,549	5
MIDDLE SCHOOL	5,429,527	5,436,441	5,485,621	49,180	5
HIGH SCHOOL	7,455,361	7,349,054	7,357,174	8,120	5
SUBTOTAL	22,051,219	21,631,133	21,747,982	116,849	
ADDED NEEDS					
SPECIAL ED	2,803,373	2,862,422	2,930,400	67,978	5,6
COMPENSATORY ED	1,099,346	1,140,441	1,159,252	18,811	5
VOCATIONAL ED	48,537	40,000	17,000	(23,000)	2
OTHER INSTRUCTION	246,256	304,558	300,309	(4,249)	5
SUBTOTAL	4,197,512	4,347,421	4,406,961	59,540	
TOTAL INSTRUCTION	26,248,731	25,978,554	26,154,943	176,389	
SUPPORTING SERVICES					
PUPIL SERVICES	2,221,169	2,301,671	2,352,993	51,322	5
INST. STAFF SERVICES	1,377,509	1,403,319	1,416,987	13,668	5
GENERAL ADMIN	370,167	353,830	378,279	24,449	5
SCHOOL ADMIN	2,825,691	2,861,535	2,993,132	131,597	5
FISCAL SERVICES	429,603	438,475	455,509	17,034	5
INTERNAL SERVICES	24,515	27,950	27,950	-	5
OPERATIONS/MAINTENANCE	3,402,914	3,486,793	3,450,122	(36,671)	5,7
PUPIL TRANSPORTATION	1,482,735	1,558,041	1,701,406	143,365	5, 7
CENTRAL SERVICES	947,841	991,890	1,021,781	29,891	5, 6
ATHLETIC ACTIVITIES	853,275	836,207	851,049	14,842	5
COMMUNITY SERVICES	58,214	57,233	57,406	173	5
DEBT/OTHER	835	-	-	-	
SUBTOTAL	13,994,468	14,316,944	14,706,614	389,670	
TOTAL EXPENDITURES	40,243,199	40,295,498	40,861,557	566,059	
NET REV/EXPENDITURES	(284,049)	(62,928)	(467,170)		
BEGINNING FUND BALANCE	4,424,494	4,140,445	4,077,517		
TOTAL FUND BALANCE	4,140,445	4,077,517	3,610,347		
COMMITTED (POLICY) - 7%	2,817,024	2,820,685	2,860,309		
NET FB	1,323,421	1,256,832	750,038		
TARGETED - 10%	4,024,320	4,029,550	4,086,156		
NET FB	116,125	47,967	(475,809)		
UNASSIGNED FB %	10.18%				
TOTAL FB %	10.29%	10.12%	8.84%		

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	13,796,253	14,558,898	14,558,898	-
OTHER LOCAL REVENUE	493,892	493,875	506,125	12,250
SUBTOTAL	14,290,145	15,052,773	15,065,023	12,250
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	19,205,145	18,575,150	18,778,248	203,098
MPSRS 147c	2,556,327	2,763,320	2,763,320	-
OTHER STATE GRANTS & AID	1,530,992	1,465,727	1,445,636	(20,091)
SUBTOTAL	23,292,464	22,804,197	22,987,204	183,007
<i>FEDERAL SOURCES</i>				
TITLE I & II	592,423	579,719	579,719	-
OTHER FEDERAL PROGRAMS	904,861	945,795	945,795	-
SUBTOTAL	1,497,284	1,525,514	1,525,514	-
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	704,862	745,086	711,646	(33,440)
OTHER TRANSFERS	174,395	105,000	105,000	-
SUBTOTAL	879,257	850,086	816,646	(33,440)
TOTAL REVENUE	39,959,150	40,232,570	40,394,387	161,817

APPROPRIATIONS

INSTRUCTION

ELEMENTARY

SALARIES/WAGES	5,551,171	5,311,660	5,321,302	9,642
EMPLOYEE BENEFITS	3,341,864	3,292,429	3,351,192	58,763
PURCHASED SERVICES	155,791	116,165	122,665	6,500
SUPPLIES/MATERIALS	117,027	124,724	109,368	(15,356)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	478	660	660	-
SUBTOTAL - ELEMENTARY	9,166,331	8,845,638	8,905,187	59,549

MIDDLE SCHOOL

SALARIES/WAGES	3,331,065	3,326,926	3,306,756	(20,170)
EMPLOYEE BENEFITS	1,982,133	1,960,019	2,033,181	73,162
PURCHASED SERVICES	41,999	60,200	61,700	1,500
SUPPLIES/MATERIALS	73,663	88,846	83,534	(5,312)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	667	450	450	-
SUBTOTAL - MIDDLE SCHOOL	5,429,527	5,436,441	5,485,621	49,180

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
HIGH SCHOOL				
SALARIES/WAGES	4,370,100	4,336,829	4,268,662	(68,167)
EMPLOYEE BENEFITS	2,628,812	2,636,732	2,707,956	71,224
PURCHASED SERVICES	283,558	278,055	280,603	2,548
SUPPLIES/MATERIALS	168,573	96,728	99,243	2,515
CAPITAL OUTLAY	2,464	-	-	-
OTHER EXPENSES	1,854	710	710	-
SUBTOTAL - HIGH SCHOOL	7,455,361	7,349,054	7,357,174	8,120
Subtotal - Instruction	22,051,219	21,631,133	21,747,982	116,849
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,755,353	1,739,721	1,748,161	8,440
EMPLOYEE BENEFITS	1,016,337	1,102,666	1,163,704	61,038
PURCHASED SERVICES	27,466	12,500	16,500	4,000
SUPPLIES/MATERIALS	4,029	7,350	1,850	(5,500)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	188	185	185	-
SUBTOTAL - SpecEd	2,803,373	2,862,422	2,930,400	67,978
<i>Compensatory</i>				
SALARIES/WAGES	678,996	703,180	698,658	(4,522)
EMPLOYEE BENEFITS	364,624	423,261	445,284	22,023
PURCHASED SERVICES	17,805	10,000	11,310	1,310
SUPPLIES/MATERIALS	37,921	4,000	4,000	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Compensatory	1,099,346	1,140,441	1,159,252	18,811
<i>Vocational</i>				
SALARIES/WAGES	185	-	-	-
EMPLOYEE BENEFITS	67	-	-	-
PURCHASED SERVICES	1,447	-	-	-
SUPPLIES/MATERIALS	-	12,000	17,000	5,000
CAPITAL OUTLAY	46,838	28,000	-	(28,000)
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	48,537	40,000	17,000	(23,000)
<i>Other Instruction</i>				
SALARIES/WAGES	171,981	184,193	186,959	2,766
EMPLOYEE BENEFITS	84,121	92,553	95,948	3,395
PURCHASED SERVICES	896	2,560	1,657	(903)
SUPPLIES/MATERIALS	(2,574)	17,252	7,745	(9,507)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(8,168)	8,000	8,000	-
SUBTOTAL - Other Instruction	246,256	304,558	300,309	(4,249)
Subtotal - Added Needs	4,197,512	4,347,421	4,406,961	59,540
TOTAL INSTRUCTION	26,248,731	25,978,554	26,154,943	176,389

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	440,089	459,495	457,041	(2,454)
EMPLOYEE BENEFITS	277,475	293,766	314,647	20,881
PURCHASED SERVICES	7,604	10,000	10,000	-
SUPPLIES/MATERIALS	690	5,550	5,550	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	20	20	-
SUBTOTAL - Counseling	725,858	768,831	787,258	18,427
<i>Health Services</i>				
SALARIES/WAGES	95,761	98,070	99,167	1,097
EMPLOYEE BENEFITS	45,556	49,130	50,800	1,670
PURCHASED SERVICES	1,301	1,700	1,700	-
SUPPLIES/MATERIALS	1,170	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	143,788	151,400	154,167	2,767
<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	158,641	158,022	(619)
EMPLOYEE BENEFITS	97,053	102,041	115,594	13,553
PURCHASED SERVICES	82	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	90	70	70	-
SUBTOTAL - Social Work	255,689	261,352	274,286	12,934
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	643,171	576,266	581,697	5,431
EMPLOYEE BENEFITS	391,074	360,844	375,812	14,968
PURCHASED SERVICES	2,116	2,000	1,500	(500)
SUPPLIES/MATERIALS	522	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	23	23	-
SUBTOTAL - Teacher Consultant	1,036,883	939,133	959,032	19,899
<i>Other Pupil Services</i>				
SALARIES/WAGES	14,650	81,989	81,758	(231)
EMPLOYEE BENEFITS	21,966	66,441	63,967	(2,474)
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	152,955	150,250	(2,705)
TOTAL PUPIL SUPPORT SERVICES	2,221,169	2,301,671	2,352,993	51,322

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	83,738	85,034	85,276	242
EMPLOYEE BENEFITS	36,147	38,820	39,592	772
PURCHASED SERVICES	258,907	281,557	272,029	(9,528)
SUPPLIES/MATERIALS	19,434	6,040	6,040	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	400	400	-
SUBTOTAL - Imprvt of Instruction	398,226	411,851	403,337	(8,514)
 <i>Library / Media</i>				
SALARIES/WAGES	377,482	368,989	373,948	4,959
EMPLOYEE BENEFITS	221,803	221,055	231,024	9,969
PURCHASED SERVICES	1,057	-	-	-
SUPPLIES/MATERIALS	22,121	24,903	23,053	(1,850)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	67	60	60	-
SUBTOTAL - Library / Media	622,530	615,007	628,085	13,078
 <i>Supervision of Instruction</i>				
SALARIES/WAGES	212,544	216,694	219,441	2,747
EMPLOYEE BENEFITS	141,042	150,109	157,266	7,157
PURCHASED SERVICES	1,798	4,758	4,758	-
SUPPLIES/MATERIALS	1,117	3,500	2,700	(800)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	252	1,400	1,400	-
SUBTOTAL - Other Pupil Svcs	356,753	376,461	385,565	9,104
 TOTAL INSTRUCTION STAFF SUPPORT	 1,377,509	 1,403,319	 1,416,987	 13,668
 ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	85,118	73,000	88,000	15,000
SUPPLIES/MATERIALS	1,050	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,675	8,500	8,350	(150)
SUBTOTAL - Board of Education	88,843	81,500	96,350	14,850
<i>Executive Administration</i>				
SALARIES/WAGES	160,740	157,960	160,991	3,031
EMPLOYEE BENEFITS	105,124	103,085	108,253	5,168
PURCHASED SERVICES	5,774	7,485	7,485	-
SUPPLIES/MATERIALS	803	1,000	1,500	500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8,883	2,800	3,700	900
SUBTOTAL - Executive Administration	281,324	272,330	281,929	9,599

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
<i>School Administration</i>				
SALARIES/WAGES	1,617,726	1,634,022	1,697,017	62,995
EMPLOYEE BENEFITS	985,507	1,010,819	1,068,570	57,751
PURCHASED SERVICES	189,482	185,355	197,705	12,350
SUPPLIES/MATERIALS	19,921	17,930	16,430	(1,500)
CAPITAL OUTLAY	4,798	4,500	4,500	-
OTHER EXPENSES	8,257	8,909	8,910	1
SUBTOTAL - School Administration	2,825,691	2,861,535	2,993,132	131,597
<i>Fiscal Services</i>				
SALARIES/WAGES	209,422	210,551	215,259	4,708
EMPLOYEE BENEFITS	134,382	140,079	148,105	8,026
PURCHASED SERVICES	82,547	84,560	87,360	2,800
SUPPLIES/MATERIALS	1,067	2,100	3,600	1,500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,185	1,185	1,185	-
SUBTOTAL - Fiscal Services	429,603	438,475	455,509	17,034
<i>Internal Services</i>				
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	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	668,419	605,416	616,482	11,066
EMPLOYEE BENEFITS	462,452	454,579	477,304	22,725
PURCHASED SERVICES	1,036,301	1,329,728	1,211,074	(118,654)
SUPPLIES/MATERIALS	1,201,497	1,095,835	1,144,027	48,192
CAPITAL OUTLAY	23,483	-	-	-
OTHER EXPENSES	10,762	1,235	1,235	-
SUBTOTAL - Operation/Maintenance	3,402,914	3,486,793	3,450,122	(36,671)
<i>Pupil Transportation</i>				
SALARIES/WAGES	398,071	434,490	434,915	425
EMPLOYEE BENEFITS	268,598	287,936	312,926	24,990
PURCHASED SERVICES	716,103	673,848	659,848	(14,000)
SUPPLIES/MATERIALS	274,994	292,107	424,057	131,950
CAPITAL OUTLAY	270	-	-	-
OTHER EXPENSES	(175,301)	(130,340)	(130,340)	-
SUBTOTAL - Pupil Transportation	1,482,735	1,558,041	1,701,406	143,365
<i>Personnel</i>				
SALARIES/WAGES	188,264	166,795	173,209	6,414
EMPLOYEE BENEFITS	124,618	115,671	121,406	5,735
PURCHASED SERVICES	13,360	33,881	36,011	2,130
SUPPLIES/MATERIALS	688	1,000	2,500	1,500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,920	6,930	9,030	2,100
SUBTOTAL - Personnel	334,850	324,277	342,156	17,879

EAST CHINA SCHOOL DISTRICT

PROPOSED 2017-2018 PROPOSED ORIGINAL (OB) BUDGET - MAJOR OBJECT CATEGORY

	2015-16 AUDITED	2016-17 FINAL	2017-18 BUDGET OB	+/-
Technology Support				
SALARIES/WAGES	159,221	184,287	187,050	2,763
EMPLOYEE BENEFITS	92,621	106,533	110,375	3,842
PURCHASED SERVICES	273,397	286,553	291,960	5,407
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	667,613	679,625	12,012
TOTAL ADMINISTRATION	9,483,466	9,718,514	10,028,179	309,665
Athletic Activities				
SALARIES/WAGES	478,185	476,770	483,333	6,563
EMPLOYEE BENEFITS	228,848	228,719	236,998	8,279
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	836,207	851,049	14,842
Community Services				
SALARIES/WAGES	25,379	22,487	22,631	144
EMPLOYEE BENEFITS	13,123	11,332	11,361	29
PURCHASED SERVICES	17,209	15,190	15,190	-
SUPPLIES/MATERIALS	2,503	8,224	8,224	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	58,214	57,233	57,406	173
Interfund Transfers				
CAFETERIA FUND	835	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	835	-	-	-
TOTAL OTHER EXPENDITURES	912,324	893,440	908,455	15,015
TOTAL EXPENDITURES	40,243,199	40,295,498	40,861,557	566,059
NET REV/EXPENDITURES	(284,049)	(62,928)	(467,170)	(404,242)

East China School District
Notes to Proposed 2017-18 ORIGINAL (OB) 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 Source revenue reflects a \$103 per pupil increase in foundation Allowance, from \$7,823 in FY16/17 to \$7,926 in FY17/18.

Pupil enrollment is reflective of a projected pupil decrease of 43 pupils.. The Original 16.17 Budget reflected a blended decrease in pupil enrollment of 87 students (75 - ECSD pupils and 12 – parochial students). The actual blended pupil enrollment decrease for FY16.17 was 12.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 11.32% of payroll in an amount of \$2,763,317.

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: P.A.18 funding revenue reflects an anticipated 5% decrease.

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, Pupil Support, Superintendent office. Salary levels are adjusted in relation to Master Agreements with the ECEA, Admin1, and MEAESP/PARA1 groups.

Instructional staffing is reflective of ten (10) retirements as a result of the Voluntary Severance Plan and one standard retirement, for a total of eleven (11). Reductions in Instructional staff levels are not expected for FY17/18.

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 anticipated utility/fuel utilization and/or costs. Purchased Services budget amounts were adjusted to prior year levels.

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 2017-2018 PROPOSED ORIGINAL BUDGET (OB)

	2015-16 AUDITED	2016-17 FINAL BUDGET	2017-18 ORIGINAL	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	580,881	582,763	582,763	-	
STATE SOURCES	44,698	46,000	46,000	-	
FEDERAL SOURCES	609,891	610,000	610,000	-	1
COMMODITIES	93,194	90,000	90,000	-	
SUBTOTAL	1,328,664	1,328,763	1,328,763	-	
TOTAL REVENUE	1,328,664	1,328,763	1,328,763	-	
APPROPRIATIONS					
SALARIES & FRINGES	134,873	142,000	145,000	3,000	
PURCHASED SVCS	945,022	965,000	985,000	20,000	2
SUPPLIES & OTHER	37,105	35,000	35,000	-	
CAPITAL OUTLAY	-	100,000	50,000	(50,000)	3
COMMODITIES	93,194	90,000	90,000	-	
INDIRECT COSTS	28,322	29,000	29,000	-	
SUBTOTAL	1,238,516	1,361,000	1,334,000	(27,000)	
TOTAL EXPENDITURES	1,238,516	1,361,000	1,334,000	(27,000)	
NET REV/EXPENDITURES	90,148	(32,237)	(5,237)	(56,390)	
BEGINNING FUND BALANCE	303,447	393,595	361,358		
ENDING FUND BALANCE	393,595	361,358	356,121		
COMMITTED - 10%	123,852	136,100	133,400		
UNRESTRICTED	269,743	225,258	222,721		

- 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 2017-2018 PROPOSED ORIGINAL BUDGET (OB)

	2015-16 AUDITED	2016-17 FINAL BUDGET	2017-2018 FINAL BUDGET	+/-	NOTE
REVENUES					
LOCAL REVENUES	578,771	575,000	575,000	-	1
SUBTOTAL	578,771	575,000	575,000	-	
TOTAL REVENUE	578,771	575,000	575,000	-	
APPROPRIATIONS					
SALARIES & FRINGES	415,661	420,000	425,000	5,000	2
PURCHASED SVCS	6,926	7,000	7,000	-	
SUPPLIES & OTHER	12,563	13,000	13,000	-	
CAPITAL OUTLAY	261	30,000	125,000	95,000	3
INDIRECT COSTS	80,000	80,000	80,000	-	
SUBTOTAL	515,411	550,000	650,000	100,000	
TOTAL EXPENDITURES	515,411	550,000	650,000	100,000	
NET REV/EXPENDITURES	63,360	25,000	(75,000)		
BEGINNING FUND BALANCE	143,048	206,408	206,408		
ENDING FUND BALANCE	206,408	231,408	131,408		
COMMITTED - 10%	51,541	55,000	65,000		
UNRESTRICTED	154,867	176,408	66,408		

- 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