



AMENDED BUDGET 2018-2019

Version: R1

EAST CHINA SCHOOL DISTRICT - General Fund

2018-2019 PROPOSED AMENDED BUDGET

12/05/2018

	2017-18	2018-19	2018-19		
	ACTUAL	ORIGINAL	AMENDED	+/-	NOTE
		BUDGET	BUDGET		
REVENUES					
LOCAL SOURCES	14,921,401	14,946,634	15,225,044	278,410	1
STATE SOURCES	23,562,529	23,030,117	23,651,859	621,742	2,3
FEDERAL SOURCES	1,475,138	1,498,575	1,557,208	58,633	4
OTHER TRANSACTIONS	828,927	908,573	975,347	66,774	5
SUBTOTAL	40,787,995	40,383,899	41,409,458	1,025,559	
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TOTAL REVENUE	40,787,995	40,383,899	41,409,458	1,025,559	
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APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,270,093	9,343,847	9,314,364	(29,483)	6
MIDDLE SCHOOL	5,671,841	5,734,133	5,642,791	(91,342)	6
HIGH SCHOOL	7,466,236	7,453,631	7,507,290	53,659	6
SUBTOTAL	22,408,170	22,531,611	22,464,445	(67,166)	
ADDED NEEDS					
SPECIAL ED	2,505,227	2,352,564	3,050,492	697,928	6,7
COMPENSATORY ED	1,199,497	1,045,705	1,187,164	141,459	6,8
VOCATIONAL ED	16,932	17,000	21,500	4,500	6
OTHER INSTRUCTION	241,788	206,896	200,588	(6,308)	6
SUBTOTAL	3,963,444	3,622,165	4,459,744	837,579	
TOTAL INSTRUCTION	26,371,614	26,153,776	26,924,189	770,413	
SUPPORTING SERVICES					
PUPIL SERVICES	2,713,133	2,823,750	2,447,676	(376,074)	6,7
INST. STAFF SERVICES	1,280,399	1,398,057	1,414,428	16,371	6
GENERAL ADMIN	348,661	358,284	358,926	642	6
SCHOOL ADMIN	3,161,172	2,972,105	2,996,500	24,395	6
FISCAL SERVICES	452,616	457,356	454,014	(3,342)	6
INTERNAL SERVICES	18,778	21,950	21,950	-	
OPERATIONS/MAINTENANCE	3,441,733	3,389,115	3,404,554	15,439	6,9
PUPIL TRANSPORTATION	1,567,839	1,599,252	1,610,898	11,646	6,9
CENTRAL SERVICES	984,272	990,718	982,692	(8,026)	6
ATHLETIC ACTIVITIES	858,304	801,354	837,052	35,698	6
COMMUNITY SERVICES	39,691	12,020	12,007	(13)	6
DEBT/OTHER	1,443	-	-	-	
SUBTOTAL	14,868,041	14,823,961	14,540,697	(283,264)	
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TOTAL EXPENDITURES	41,239,655	40,977,737	41,464,886	487,149	
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NET REV/EXPENDITURES	(451,660)	(593,838)	(55,428)		
BEGINNING FUND BALANCE	4,165,235	3,713,575	3,713,575		
TOTAL FUND BALANCE	3,713,575	3,119,737	3,658,147		
COMMITTED - ECEC	25,000	25,000	25,000		
COMMITTED (POLICY) - 7%	2,885,026	2,866,692	2,900,792		
NET FB	828,549	228,046	732,355		
TARGETED - 10%	4,123,966	4,097,774	4,146,489		
NET FB	(410,391)	(978,037)	(488,342)		
UNASSIGNED FB %					
TOTAL FB %	9.00%	7.61%	8.82%		

EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	+/-
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	14,394,262	14,469,134	14,723,557	254,423
OTHER LOCAL REVENUE	527,139	477,500	501,487	23,987
SUBTOTAL	14,921,401	14,946,634	15,225,044	278,410
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	18,602,307	18,514,638	18,799,212	284,574
MPSRS 147c	3,212,699	2,653,391	2,865,145	211,754
OTHER STATE GRANTS & AID	1,747,523	1,862,088	1,987,502	125,414
SUBTOTAL	23,562,529	23,030,117	23,651,859	621,742
<i>FEDERAL SOURCES</i>				
TITLE I & II	545,768	546,712	549,624	2,912
OTHER FEDERAL PROGRAMS	929,370	951,863	1,007,584	55,721
SUBTOTAL	1,475,138	1,498,575	1,557,208	58,633
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	724,614	783,573	870,347	86,774
OTHER TRANSFERS	104,313	125,000	105,000	(20,000)
SUBTOTAL	828,927	908,573	975,347	66,774
TOTAL REVENUE	40,787,995	40,383,899	41,409,458	1,025,559

APPROPRIATIONS

INSTRUCTION

ELEMENTARY

SALARIES/WAGES	5,459,746	5,575,889	5,542,923	(32,966)
EMPLOYEE BENEFITS	3,598,461	3,562,555	3,551,186	(11,369)
PURCHASED SERVICES	106,495	92,665	97,665	5,000
SUPPLIES/MATERIALS	104,602	112,158	122,010	9,852
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	789	580	580	-
SUBTOTAL - ELEMENTARY	9,270,093	9,343,847	9,314,364	(29,483)

MIDDLE SCHOOL

SALARIES/WAGES	3,359,099	3,425,855	3,360,842	(65,013)
EMPLOYEE BENEFITS	2,204,035	2,177,333	2,139,451	(37,882)
PURCHASED SERVICES	45,738	41,200	46,200	5,000
SUPPLIES/MATERIALS	62,077	89,235	95,788	6,553
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	892	510	510	-
SUBTOTAL - MIDDLE SCHOOL	5,671,841	5,734,133	5,642,791	(91,342)

EAST CHINA SCHOOL DISTRICT

12/05/2018

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	+/-
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	
HIGH SCHOOL				
SALARIES/WAGES	4,189,943	4,289,318	4,323,700	34,382
EMPLOYEE BENEFITS	2,843,116	2,810,510	2,806,619	(3,891)
PURCHASED SERVICES	314,907	268,603	278,603	10,000
SUPPLIES/MATERIALS	111,899	85,050	98,218	13,168
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,371	150	150	-
SUBTOTAL - HIGH SCHOOL	7,466,236	7,453,631	7,507,290	53,659
Subtotal - Instruction	22,408,170	22,531,611	22,464,445	(67,166)
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,529,809	1,409,943	1,847,357	437,414
EMPLOYEE BENEFITS	945,345	912,571	1,173,085	260,514
PURCHASED SERVICES	28,357	17,000	17,000	-
SUPPLIES/MATERIALS	1,618	12,850	12,850	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	200	200	-
SUBTOTAL - SpecEd	2,505,227	2,352,564	3,050,492	697,928
<i>Compensatory</i>				
SALARIES/WAGES	711,209	647,000	722,578	75,578
EMPLOYEE BENEFITS	419,927	395,805	461,686	65,881
PURCHASED SERVICES	13,850	1,700	1,700	-
SUPPLIES/MATERIALS	54,444	1,100	1,100	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	67	100	100	-
SUBTOTAL - Compensatory	1,199,497	1,045,705	1,187,164	141,459
<i>Vocational</i>				
SALARIES/WAGES	1,120	-	-	-
EMPLOYEE BENEFITS	349	-	-	-
PURCHASED SERVICES	1,810	-	-	-
SUPPLIES/MATERIALS	13,653	17,000	21,500	4,500
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	16,932	17,000	21,500	4,500
<i>Other Instruction</i>				
SALARIES/WAGES	154,508	116,637	116,637	-
EMPLOYEE BENEFITS	87,534	73,154	66,846	(6,308)
PURCHASED SERVICES	772	1,905	1,905	-
SUPPLIES/MATERIALS	10,116	7,200	7,200	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(11,142)	8,000	8,000	-
SUBTOTAL - Other Instruction	241,788	206,896	200,588	(6,308)
Subtotal - Added Needs	3,963,444	3,622,165	4,459,744	837,579
TOTAL INSTRUCTION	26,371,614	26,153,776	26,924,189	770,413

EAST CHINA SCHOOL DISTRICT

12/05/2018

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	+/-
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	449,308	463,417	455,014	(8,403)
EMPLOYEE BENEFITS	332,207	336,137	329,609	(6,528)
PURCHASED SERVICES	13,187	10,000	10,000	-
SUPPLIES/MATERIALS	365	5,500	5,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	64	10	10	-
SUBTOTAL - Counseling	795,131	815,064	800,133	(14,931)
<i>Health Services</i>				
SALARIES/WAGES	107,337	104,088	104,088	-
EMPLOYEE BENEFITS	54,736	53,775	52,984	(791)
PURCHASED SERVICES	902	1,700	1,700	-
SUPPLIES/MATERIALS	1,545	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	164,520	162,063	161,272	(791)
<i>Psychological Services</i>				
PURCHASED SERVICES	24,790	28,000	28,000	-
SUBTOTAL - Psychological	24,790	28,000	28,000	-
<i>Social Work Services</i>				
SALARIES/WAGES	139,158	146,271	188,636	42,365
EMPLOYEE BENEFITS	107,322	114,955	136,400	21,445
PURCHASED SERVICES	82	600	600	-
SUPPLIES/MATERIALS	260	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	120	120	-
SUBTOTAL - Social Work	246,871	261,946	325,756	63,810
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	538,399	578,129	576,219	(1,910)
EMPLOYEE BENEFITS	353,597	380,873	369,076	(11,797)
PURCHASED SERVICES	2,147	2,000	2,000	-
SUPPLIES/MATERIALS	269	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Teacher Consultant	894,412	961,502	947,795	(13,707)
<i>Other Pupil Services</i>				
SALARIES/WAGES	353,078	361,521	115,765	(245,756)
EMPLOYEE BENEFITS	226,506	231,154	66,455	(164,699)
PURCHASED SERVICES	2,858	-	-	-
SUPPLIES/MATERIALS	4,869	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	-	-	-
SUBTOTAL - Other Pupil Svcs	587,409	595,175	184,720	(410,455)
TOTAL PUPIL SUPPORT SERVICES	2,713,133	2,823,750	2,447,676	(376,074)

EAST CHINA SCHOOL DISTRICT

12/05/2018

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	+/-
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	29,944	52,858	52,858	-
EMPLOYEE BENEFITS	13,796	27,146	24,835	(2,311)
PURCHASED SERVICES	232,041	257,540	252,920	(4,620)
SUPPLIES/MATERIALS	2,811	14,235	14,235	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	600	995	995	-
SUBTOTAL - Imprvt of Instruction	279,192	352,774	345,843	(6,931)
 <i>Library / Media</i>				
SALARIES/WAGES	354,731	355,826	362,666	6,840
EMPLOYEE BENEFITS	225,336	219,101	225,447	6,346
PURCHASED SERVICES	1,757	-	-	-
SUPPLIES/MATERIALS	22,186	24,803	24,803	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	50	50	-
SUBTOTAL - Library / Media	604,059	599,780	612,966	13,186
 <i>Supervision of Instruction</i>				
SALARIES/WAGES	238,832	272,005	272,005	-
EMPLOYEE BENEFITS	155,144	167,278	177,394	10,116
PURCHASED SERVICES	1,529	4,045	4,045	-
SUPPLIES/MATERIALS	906	800	800	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	737	1,375	1,375	-
SUBTOTAL - Other Pupil Svcs	397,148	445,503	455,619	10,116
TOTAL INSTRUCTION STAFF SUPPORT	1,280,399	1,398,057	1,414,428	16,371

ADMINISTRATION

Board of Education

SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	44,059	58,000	58,000	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,922	8,350	8,350	-
SUBTOTAL - Board of Education	51,981	66,350	66,350	-

Executive Administration

SALARIES/WAGES	171,522	169,215	169,215	-
EMPLOYEE BENEFITS	116,434	112,594	113,236	642
PURCHASED SERVICES	2,274	4,925	4,925	-
SUPPLIES/MATERIALS	2,258	1,500	1,500	-
CAPITAL OUTLAY	221	-	-	-
OTHER EXPENSES	3,971	3,700	3,700	-
SUBTOTAL - Executive Administration	296,680	291,934	292,576	642

EAST CHINA SCHOOL DISTRICT

12/05/2018

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	+/-
<i>School Administration</i>				
SALARIES/WAGES	1,869,795	1,777,171	1,794,441	17,270
EMPLOYEE BENEFITS	1,197,365	1,123,604	1,130,729	7,125
PURCHASED SERVICES	51,151	42,353	42,353	-
SUPPLIES/MATERIALS	26,660	16,930	16,930	-
CAPITAL OUTLAY	2,815	4,500	4,500	-
OTHER EXPENSES	13,386	7,547	7,547	-
SUBTOTAL - School Administration	3,161,172	2,972,105	2,996,500	24,395
<i>Fiscal Services</i>				
SALARIES/WAGES	215,197	215,561	215,561	-
EMPLOYEE BENEFITS	153,272	150,790	147,448	(3,342)
PURCHASED SERVICES	80,082	86,580	86,580	-
SUPPLIES/MATERIALS	3,451	3,350	3,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	614	1,075	1,075	-
SUBTOTAL - Fiscal Services	452,616	457,356	454,014	(3,342)
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	17,353	16,000	16,000	-
SUPPLIES/MATERIALS	1,326	5,950	5,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	-	-	-
SUBTOTAL - Internal Services	18,778	21,950	21,950	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	569,569	567,968	567,968	-
EMPLOYEE BENEFITS	430,782	421,139	410,154	(10,985)
PURCHASED SERVICES	1,237,677	1,213,534	1,213,534	-
SUPPLIES/MATERIALS	1,200,869	1,185,274	1,185,274	-
CAPITAL OUTLAY	2,500	-	26,424	26,424
OTHER EXPENSES	336	1,200	1,200	-
SUBTOTAL - Operation/Maintenance	3,441,733	3,389,115	3,404,554	15,439
<i>Pupil Transportation</i>				
SALARIES/WAGES	424,446	415,808	415,808	-
EMPLOYEE BENEFITS	307,043	286,421	298,067	11,646
PURCHASED SERVICES	651,245	642,717	642,717	-
SUPPLIES/MATERIALS	301,519	349,407	349,407	-
CAPITAL OUTLAY	5,145	-	-	-
OTHER EXPENSES	(121,559)	(95,101)	(95,101)	-
SUBTOTAL - Pupil Transportation	1,567,839	1,599,252	1,610,898	11,646
<i>Personnel</i>				
SALARIES/WAGES	155,648	165,951	155,951	(10,000)
EMPLOYEE BENEFITS	101,157	104,944	99,438	(5,506)
PURCHASED SERVICES	41,765	42,925	42,925	-
SUPPLIES/MATERIALS	2,656	7,500	7,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	5,456	9,030	9,030	-
SUBTOTAL - Personnel	306,682	330,350	314,844	(15,506)

EAST CHINA SCHOOL DISTRICT

12/05/2018

2018-2019 PROPOSED AMENDED BUDGET

	2017-18	2018-19	2018-19	
	AUDITED	ORIGINAL BUDGET	AMENDED BUDGET	+/-
Technology Support				
SALARIES/WAGES	179,422	183,940	183,940	-
EMPLOYEE BENEFITS	111,326	106,131	113,611	7,480
PURCHASED SERVICES	265,923	280,097	280,097	-
SUPPLIES/MATERIALS	72,332	51,000	51,000	-
CAPITAL OUTLAY	48,538	39,000	39,000	-
OTHER EXPENSES	49	200	200	-
SUBTOTAL - Technology	677,590	660,368	667,848	7,480
TOTAL ADMINISTRATION	9,975,071	9,788,780	9,829,534	40,754
Athletic Activities				
SALARIES/WAGES	474,640	450,735	472,671	21,936
EMPLOYEE BENEFITS	242,459	225,996	234,008	8,012
PURCHASED SERVICES	61,001	46,463	49,363	2,900
SUPPLIES/MATERIALS	44,455	51,865	51,865	-
CAPITAL OUTLAY	7,172	9,300	9,300	-
OTHER EXPENSES	28,577	16,995	19,845	2,850
SUBTOTAL - Community Services	858,304	801,354	837,052	35,698
Community Services				
SALARIES/WAGES	19,698	4,000	4,000	-
EMPLOYEE BENEFITS	10,862	1,855	1,842	(13)
PURCHASED SERVICES	6,885	5,865	5,865	-
SUPPLIES/MATERIALS	2,246	300	300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	39,691	12,020	12,007	(13)
Interfund Transfers				
CAFETERIA FUND	1,443	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	1,443	-	-	-
TOTAL OTHER EXPENDITURES	899,438	813,374	849,059	35,685
TOTAL EXPENDITURES	41,239,655	40,977,737	41,464,886	487,149
NET REV/EXPENDITURES	(451,660)	(593,838)	(55,428)	

East China School District
Notes to Proposed 2018-19 Amended (R1) General Fund Budget

December 17, 2018

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 fall pupil enrollment (unaudited). The Amended Budget is reflective of a pupil decrease of 46. The Original Budget reflected a projected decrease in fall pupil enrollment of 120 pupils, resulting in an additional 74 students.

Note 3: Foundation Allowance reflects a \$210 per pupil increase in Foundation Allowance, from \$7,927 in FY17.18 to \$8,137 in FY18.19. The Original Budget reflected per pupil Foundation Allowance of \$8,128.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an increased total amount of \$2,865,145.

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 4: Federal Source revenue adjusted to reflect Title I, Title II, and GSRP current and carryover funding.

Note 5: P.A.18 funding revenue adjusted to reflect an increase of \$86,774 from Original Budget levels.

Note 6: 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, Administrators, SEIU, and various non-union positions. Salary levels are adjusted in relation to Master Agreements with the ECEA, Admin1, Teamsters, SEIU, and MEAESP/PARA1 groups.

Instructional staffing is reflective of an additional 1.4 FTE from the Original Budget levels.

Note 7: Instructional salaries/benefits were updated to reflect a reporting change in Special Education Co-Teaching assignments.

Note 8: Instructional support was increased in relation to current and carryover State grant funding for 31a At-Risk and Early Literacy.

Note 9: Salaries, Benefits, and Contracted services were adjusted relative to retirements/contracted service agreements for custodial services and transportation.

Operations/Maintenance and Transportation budgets were also adjusted to reflect a capital purchase and/or other 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

2018-2019 PROPOSED AMENDED BUDGET (R1)

	2017-18 AUDITED	2018-19 ORIGINAL	2018-19 AMENDED	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	579,553	580,000	580,000	-	1
STATE SOURCES	56,569	40,000	55,000	15,000	
FEDERAL SOURCES	639,683	615,000	615,000	-	
COMMODITIES	102,535	95,000	100,000	5,000	
SUBTOTAL	1,378,340	1,330,000	1,350,000	20,000	
TOTAL REVENUE	1,378,340	1,330,000	1,350,000	20,000	
APPROPRIATIONS					
SALARIES & FRINGES	159,866	155,000	160,000	5,000	
PURCHASED SVCS	968,651	965,000	970,000	5,000	
SUPPLIES & OTHER	29,889	35,000	35,000	-	
CAPITAL OUTLAY	3,065	80,000	80,000	-	2
COMMODITIES	102,535	95,000	100,000	5,000	
INDIRECT COSTS	24,313	29,000	25,000	(4,000)	
SUBTOTAL	1,288,318	1,359,000	1,370,000	11,000	
TOTAL EXPENDITURES	1,288,318	1,359,000	1,370,000	11,000	
NET REV/EXPENDITURES	90,022	(29,000)	(20,000)		
BEGINNING FUND BALANCE	402,057	492,079	492,079		
ENDING FUND BALANCE	492,079	463,079	472,079		
COMMITTED - 10%	128,832	135,900	137,000		
RESTRICTED	363,247	327,179	335,079		

NOTE 1: PROJECTED SALES/SERVICE VOLUME

NOTE 2: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS

EAST CHINA SCHOOL DISTRICT - Latchkey

2018-2019 PROPOSED AMENDED BUDGET (R1)

	2017-18 AUDITED	2018-2019 ORIGINAL BUDGET	2018-2019 AMENDED BUDGET	+/-
REVENUES				
LOCAL REVENUES	562,807	565,000	565,000	-
SUBTOTAL	562,807	565,000	565,000	-
TOTAL REVENUE	562,807	565,000	565,000	-
APPROPRIATIONS				
SALARIES & FRINGES	441,719	440,000	445,000	5,000
PURCHASED SVCS	6,208	7,000	7,000	-
SUPPLIES & OTHER	16,555	33,000	33,000	-
CAPITAL OUTLAY	125,973	5,000	5,000	-
INDIRECT COSTS	80,000	100,000	80,000	(20,000)
SUBTOTAL	670,455	585,000	570,000	(15,000)
TOTAL EXPENDITURES	670,455	585,000	570,000	(15,000)
NET REV/EXPENDITURES	(107,648)	(20,000)	(5,000)	
BEGINNING FUND BALANCE	216,563	108,915	108,915	
COMMITTED FUND BALANCE	108,915	88,915	103,915	