

EAST CHINA



School District

**ORIGINAL BUDGET
2019-2020**

Version: OB

EAST CHINA SCHOOL DISTRICT

2019-2020 General Operating Budget Overview Message

This budget document reflects adjustment to revenues and expenditures that are based on certain assumptions.

The 2019-2020 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 98 pupils based on the projected kindergarten enrollment for SY20 vs. graduates from SY19.*
- *The Foundation Allowance for East China School District is budgeted at \$8,237 per pupil, reflecting State proposed budget revenue. This is an increase of \$100 per pupil from FY18.19 funding levels.*
- *Instructional staffing is anticipated at 230.0 FTE, a reduction of 1 FTE.*
- *Healthcare insurance premiums have been budgeted based on rate renewals effective 1/1/2020 for MESSA at a 5.0% projected increase.*
- *Employer paid retirement costs are reflective of an increased average rate of .35 %. The FY18.19 average MPSERS rate was 23.85%, while increasing to an average FY19.20 rate of 24.20%.*
- *MPSERS 147c pass-thru funding is reflective of an increased rate from 12.21% to 12.41% of payroll.*
- *Consolidation and closing of one (1) elementary building and full utilization of outside Contracted Services for transportation staffing.*

EAST CHINA SCHOOL DISTRICT - General Fund

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL BUDGET	+/-	NOTE
	ACTUAL	FINAL BUDGET	BUDGET		
REVENUES					
LOCAL SOURCES	14,921,401	15,239,780	15,260,898	21,118	1
STATE SOURCES	23,562,529	23,734,158	23,159,318	(574,840)	2
FEDERAL SOURCES	1,475,138	1,519,030	1,511,185	(7,845)	3
OTHER TRANSACTIONS	828,927	1,000,318	1,008,161	7,843	4
SUBTOTAL	40,787,995	41,493,286	40,939,562	(553,724)	
TOTAL REVENUE	40,787,995	41,493,286	40,939,562	(553,724)	
APPROPRIATIONS					
BASIC INSTRUCTION					
ELEMENTARY	9,270,093	9,311,441	9,226,238	(85,203)	5
MIDDLE SCHOOL	5,671,841	5,654,961	5,710,260	55,299	5
HIGH SCHOOL	7,466,236	7,551,692	7,567,935	16,243	5
SUBTOTAL	22,408,170	22,518,094	22,504,433	(13,661)	
ADDED NEEDS					
SPECIAL ED	2,505,227	3,072,199	3,165,800	93,601	5
COMPENSATORY ED	1,199,497	1,171,816	1,231,271	59,455	5
VOCATIONAL ED	16,932	21,975	21,975	-	5
OTHER INSTRUCTION	241,788	210,991	214,002	3,011	5
SUBTOTAL	3,963,444	4,476,981	4,633,048	156,067	
TOTAL INSTRUCTION	26,371,614	26,995,075	27,137,481	770,413	
SUPPORTING SERVICES					
PUPIL SERVICES	2,713,133	2,461,567	2,497,797	36,230	5
INST. STAFF SERVICES	1,280,399	1,409,471	1,346,274	(63,197)	5
GENERAL ADMIN	348,661	400,930	365,733	(35,197)	5
SCHOOL ADMIN	3,161,172	2,994,998	2,790,446	(204,552)	5,7
FISCAL SERVICES	452,616	451,981	453,522	1,541	5
INTERNAL SERVICES	18,778	23,950	23,950	-	
OPERATIONS/MAINTENANCE	3,441,733	3,361,097	3,080,950	(280,147)	5,6,7
PUPIL TRANSPORTATION	1,567,839	1,634,889	1,447,433	(187,456)	5,6,7
CENTRAL SERVICES	984,272	983,644	987,680	4,036	
ATHLETIC ACTIVITIES	858,304	834,912	830,400	(4,512)	5
COMMUNITY SERVICES	39,691	12,365	12,365	-	
DEBT/OTHER	1,443	-	-	-	
SUBTOTAL	14,868,041	14,569,804	13,836,550	(733,254)	
TOTAL EXPENDITURES	41,239,655	41,564,879	40,974,031	(590,848)	
NET REV/EXPENDITURES					
NET REV/EXPENDITURES	(451,660)	(71,593)	(34,469)		
BEGINNING FUND BALANCE	4,165,235	3,713,575	3,641,982		
TOTAL FUND BALANCE	3,713,575	3,641,982	3,607,513		
COMMITTED - ECEC					
COMMITTED - ECEC	25,000	25,000	25,000		
COMMITTED (POLICY) - 7%					
NET FB	828,549	709,190	716,081		
TARGETED - 10%					
NET FB	4,123,966	4,156,488	4,097,403		
	(410,391)	(514,506)	(489,890)		
UNASSIGNED FB %					
TOTAL FB %	9.00%	8.76%	8.80%		

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL BUDGET	+/-
	AUDITED	FINAL BUDGET		
REVENUES				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	14,394,262	14,705,748	14,705,748	-
OTHER LOCAL REVENUE	527,139	534,032	555,150	21,118
SUBTOTAL	14,921,401	15,239,780	15,260,898	21,118
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	18,602,307	18,809,567	18,296,653	(512,914)
MPSRS 147c	3,212,699	2,865,145	2,865,145	-
OTHER STATE GRANTS & AID	1,747,523	2,059,446	1,997,520	(61,926)
SUBTOTAL	23,562,529	23,734,158	23,159,318	(574,840)
<i>FEDERAL SOURCES</i>				
TITLE I & II	545,768	525,141	525,141	-
OTHER FEDERAL PROGRAMS	929,370	993,889	986,044	(7,845)
SUBTOTAL	1,475,138	1,519,030	1,511,185	(7,845)
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	724,614	895,318	903,161	7,843
OTHER TRANSFERS	104,313	105,000	105,000	-
SUBTOTAL	828,927	1,000,318	1,008,161	7,843
TOTAL REVENUE	40,787,995	41,493,286	40,939,562	(553,724)

APPROPRIATIONS

INSTRUCTION

ELEMENTARY

SALARIES/WAGES	5,459,746	5,561,975	5,487,438	(74,537)
EMPLOYEE BENEFITS	3,598,461	3,547,316	3,549,859	2,543
PURCHASED SERVICES	106,495	79,565	79,565	-
SUPPLIES/MATERIALS	104,602	122,005	108,796	(13,209)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	789	580	580	-
SUBTOTAL - ELEMENTARY	9,270,093	9,311,441	9,226,238	(85,203)

MIDDLE SCHOOL

SALARIES/WAGES	3,359,099	3,362,931	3,380,730	17,799
EMPLOYEE BENEFITS	2,204,035	2,130,062	2,167,562	37,500
PURCHASED SERVICES	45,738	66,320	66,320	-
SUPPLIES/MATERIALS	62,077	95,138	95,138	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	892	510	510	-
SUBTOTAL - MIDDLE SCHOOL	5,671,841	5,654,961	5,710,260	55,299

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL BUDGET	+/-
	AUDITED	FINAL BUDGET	BUDGET	
HIGH SCHOOL				
SALARIES/WAGES	4,189,943	4,343,102	4,320,388	(22,714)
EMPLOYEE BENEFITS	2,843,116	2,810,513	2,850,470	39,957
PURCHASED SERVICES	314,907	297,573	297,573	-
SUPPLIES/MATERIALS	111,899	100,354	99,354	(1,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,371	150	150	-
SUBTOTAL - HIGH SCHOOL	7,466,236	7,551,692	7,567,935	16,243
Subtotal - Instruction	22,408,170	22,518,094	22,504,433	(13,661)
ADDED NEEDS:				
<i>Special Education</i>				
SALARIES/WAGES	1,529,809	1,869,301	1,943,057	73,756
EMPLOYEE BENEFITS	945,345	1,171,503	1,191,348	19,845
PURCHASED SERVICES	28,357	22,095	22,095	-
SUPPLIES/MATERIALS	1,618	9,100	9,100	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	200	200	-
SUBTOTAL - SpecEd	2,505,227	3,072,199	3,165,800	93,601
<i>Compensatory</i>				
SALARIES/WAGES	711,209	701,627	744,509	42,882
EMPLOYEE BENEFITS	419,927	468,389	484,962	16,573
PURCHASED SERVICES	13,850	1,700	1,700	-
SUPPLIES/MATERIALS	54,444	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	67	100	100	-
SUBTOTAL - Compensatory	1,199,497	1,171,816	1,231,271	59,455
<i>Vocational</i>				
SALARIES/WAGES	1,120	-	-	-
EMPLOYEE BENEFITS	349	-	-	-
PURCHASED SERVICES	1,810	475	475	-
SUPPLIES/MATERIALS	13,653	21,500	21,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Vocational	16,932	21,975	21,975	-
<i>Other Instruction</i>				
SALARIES/WAGES	154,508	122,475	124,475	2,000
EMPLOYEE BENEFITS	87,534	70,261	71,272	1,011
PURCHASED SERVICES	772	1,905	1,905	-
SUPPLIES/MATERIALS	10,116	8,350	8,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(11,142)	8,000	8,000	-
SUBTOTAL - Other Instruction	241,788	210,991	214,002	3,011
Subtotal - Added Needs	3,963,444	4,476,981	4,633,048	156,067
TOTAL INSTRUCTION	26,371,614	26,995,075	27,137,481	142,406

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL BUDGET	+/-
	AUDITED	FINAL BUDGET		
SUPPORTING SERVICES				
<i>Counseling Services:</i>				
SALARIES/WAGES	449,308	464,664	467,299	2,635
EMPLOYEE BENEFITS	332,207	331,940	326,978	(4,962)
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	812,114	809,787	(2,327)
<i>Health Services</i>				
SALARIES/WAGES	107,337	104,212	104,212	-
EMPLOYEE BENEFITS	54,736	53,644	53,792	148
PURCHASED SERVICES	902	1,700	1,700	-
SUPPLIES/MATERIALS	1,545	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Health	164,520	162,056	162,204	148
<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	188,634	195,288	6,654
EMPLOYEE BENEFITS	107,322	132,344	125,854	(6,490)
PURCHASED SERVICES	82	600	600	-
SUPPLIES/MATERIALS	260	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	120	120	-
SUBTOTAL - Social Work	246,871	321,698	321,862	164
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	538,399	575,992	599,118	23,126
EMPLOYEE BENEFITS	353,597	359,415	366,880	7,465
PURCHASED SERVICES	2,147	15,480	15,480	-
SUPPLIES/MATERIALS	269	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Teacher Consultant	894,412	951,387	981,978	30,591
<i>Other Pupil Services</i>				
SALARIES/WAGES	353,078	110,248	114,797	4,549
EMPLOYEE BENEFITS	226,506	71,664	74,769	3,105
PURCHASED SERVICES	2,858	1,900	1,900	-
SUPPLIES/MATERIALS	4,869	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	-	-	-
SUBTOTAL - Other Pupil Svcs	587,409	186,312	193,966	7,654
TOTAL PUPIL SUPPORT SERVICES	2,713,133	2,461,567	2,497,797	36,230

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL BUDGET	+/-
	AUDITED	FINAL BUDGET	BUDGET	
INSTRUCTIONAL STAFF SUPPORT SERVICES				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	29,944	20,210	20,210	-
EMPLOYEE BENEFITS	13,796	11,905	11,905	-
PURCHASED SERVICES	232,041	273,095	273,095	-
SUPPLIES/MATERIALS	2,811	9,578	9,578	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	600	995	995	-
SUBTOTAL - Imprvt of Instruction	279,192	315,783	315,783	-
<i>Library / Media</i>				
SALARIES/WAGES	354,731	374,146	335,430	(38,716)
EMPLOYEE BENEFITS	225,336	229,275	205,073	(24,202)
PURCHASED SERVICES	1,757	2,675	2,675	-
SUPPLIES/MATERIALS	22,186	24,803	23,203	(1,600)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	50	50	-
SUBTOTAL - Library / Media	604,059	630,949	566,431	(64,518)
<i>Supervision of Instruction</i>				
SALARIES/WAGES	238,832	278,560	278,560	-
EMPLOYEE BENEFITS	155,144	178,494	179,800	1,306
PURCHASED SERVICES	1,529	4,210	4,225	15
SUPPLIES/MATERIALS	906	800	800	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	737	675	675	-
SUBTOTAL - Other Pupil Svcs	397,148	462,739	464,060	1,321
TOTAL INSTRUCTION STAFF SUPPORT	1,280,399	1,409,471	1,346,274	(63,197)
ADMINISTRATION				
<i>Board of Education</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	44,059	101,500	65,500	(36,000)
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,922	8,350	8,350	-
SUBTOTAL - Board of Education	51,981	109,850	73,850	(36,000)
<i>Executive Administration</i>				
SALARIES/WAGES	171,522	169,215	169,215	-
EMPLOYEE BENEFITS	116,434	111,740	112,543	803
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	291,080	291,883	803

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20 ORIGINAL	+/-
	AUDITED	FINAL BUDGET	BUDGET	
<i>School Administration</i>				
SALARIES/WAGES	1,869,795	1,785,213	1,671,354	(113,859)
EMPLOYEE BENEFITS	1,197,365	1,126,723	1,053,645	(73,078)
PURCHASED SERVICES	51,151	39,660	37,970	(1,690)
SUPPLIES/MATERIALS	26,660	16,930	15,430	(1,500)
CAPITAL OUTLAY	2,815	18,925	4,500	(14,425)
OTHER EXPENSES	<u>13,386</u>	<u>7,547</u>	<u>7,547</u>	-
SUBTOTAL - School Administration	3,161,172	2,994,998	2,790,446	(204,552)
<i>Fiscal Services</i>				
SALARIES/WAGES	215,197	215,666	215,666	-
EMPLOYEE BENEFITS	153,272	150,080	150,871	791
PURCHASED SERVICES	80,082	81,860	82,610	750
SUPPLIES/MATERIALS	3,451	3,350	3,350	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>614</u>	<u>1,025</u>	<u>1,025</u>	-
SUBTOTAL - Fiscal Services	452,616	451,981	453,522	1,541
<i>Internal Services</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	17,353	18,000	18,000	-
SUPPLIES/MATERIALS	1,326	5,950	5,950	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>99</u>	<u>-</u>	<u>-</u>	-
SUBTOTAL - Internal Services	18,778	23,950	23,950	-
<i>Operation and Maintenance</i>				
SALARIES/WAGES	569,569	523,534	467,976	(55,558)
EMPLOYEE BENEFITS	430,782	365,360	326,292	(39,068)
PURCHASED SERVICES	1,237,677	1,272,375	1,228,661	(43,714)
SUPPLIES/MATERIALS	1,200,869	1,172,204	195,775	(976,429)
CAPITAL OUTLAY	2,500	26,424	861,046	834,622
OTHER EXPENSES	<u>336</u>	<u>1,200</u>	<u>1,200</u>	-
SUBTOTAL - Operation/Maintenance	3,441,733	3,361,097	3,080,950	(280,147)
<i>Pupil Transportation</i>				
SALARIES/WAGES	424,446	435,401	-	(435,401)
EMPLOYEE BENEFITS	307,043	304,851	-	(304,851)
PURCHASED SERVICES	651,245	642,159	1,194,955	552,796
SUPPLIES/MATERIALS	301,519	349,450	349,450	-
CAPITAL OUTLAY	5,145	-	-	-
OTHER EXPENSES	<u>(121,559)</u>	<u>(96,972)</u>	<u>(96,972)</u>	-
SUBTOTAL - Pupil Transportation	1,567,839	1,634,889	1,447,433	(187,456)
<i>Personnel</i>				
SALARIES/WAGES	155,648	159,374	159,374	-
EMPLOYEE BENEFITS	101,157	99,641	101,582	1,941
PURCHASED SERVICES	41,765	52,220	52,235	15
SUPPLIES/MATERIALS	2,656	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	<u>5,456</u>	<u>9,030</u>	<u>9,030</u>	-
SUBTOTAL - Personnel	306,682	322,765	324,721	1,956

EAST CHINA SCHOOL DISTRICT

2019-2020 PROPOSED ORIGINAL BUDGET

	2017-18	2018-19	2019-20	+/-
	AUDITED	FINAL BUDGET	ORIGINAL BUDGET	
<i>Technology Support</i>				
SALARIES/WAGES	179,422	183,933	183,933	-
EMPLOYEE BENEFITS	111,326	112,761	114,791	2,030
PURCHASED SERVICES	265,923	273,985	274,035	50
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	660,879	662,959	2,080
TOTAL ADMINISTRATION	9,975,071	9,851,489	9,149,714	(701,775)
<i>Athletic Activities</i>				
SALARIES/WAGES	474,640	484,367	486,625	2,258
EMPLOYEE BENEFITS	242,459	221,752	214,982	(6,770)
PURCHASED SERVICES	61,001	48,908	48,908	-
SUPPLIES/MATERIALS	44,455	51,340	51,340	-
CAPITAL OUTLAY	7,172	8,800	8,800	-
OTHER EXPENSES	28,577	19,745	19,745	-
SUBTOTAL - Community Services	858,304	834,912	830,400	(4,512)
<i>Community Services</i>				
SALARIES/WAGES	19,698	4,000	4,000	-
EMPLOYEE BENEFITS	10,862	1,845	1,845	-
PURCHASED SERVICES	6,885	6,220	6,220	-
SUPPLIES/MATERIALS	2,246	300	300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
SUBTOTAL - Community Services	39,691	12,365	12,365	-
<i>Interfund Transfers</i>				
CAFETERIA FUND	1,443	-	-	-
ATHLETICS FUND	-	-	-	-
SUBTOTAL - Interfund Transfers	1,443	-	-	-
TOTAL OTHER EXPENDITURES	899,438	847,277	842,765	(4,512)
TOTAL EXPENDITURES	41,239,655	41,564,879	40,974,031	(590,848)
NET REV/EXPENDITURES	(451,660)	(71,593)	(34,469)	

East China School District
Notes to Proposed 2019-20 ORIGINAL (OB) General Fund Budget

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 an estimate increase in Foundation Allowance of \$100 per pupil, from \$8,137 in FY18.19 to \$8,237 in FY19.20.

Pupil enrollment is reflective of a projected pupil decrease of 98 pupils based on the projected kindergarten enrollment for SY20 vs. graduates from SY19. The blended decrease in pupil enrollment used for State Aid Membership of fall count = 90% and prior spring count = 10% (Supplemental Count), is estimated at a decrease of 111.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 12.41% of payroll in an 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 3: Federal Source revenue adjusted to reflect Title I, Title II, and GSRP current and carryover funding.

Note 4: No changes in P.A.18 funding are anticipated.

Note 5: Salaries and benefits were adjusted to reflect changes in staffing levels, healthcare costs, required 147c expenditure recognition, and new legislation-Paid Medical Leave Act (PMLA). Staffing changes occurred in Instruction, Non-Union, School Administration and building support staffing due to retirements and the consolidation of one (1) elementary building (Eddy Elementary). Salary levels are adjusted in relation to Master Agreements with the ECEA, Admin1, and MEAESP/PARA1, and SEIU groups.

Instructional staffing is reflective of four (4) retirements and a reduction of one (1) Instructional staff FTE for FY19.20.

Note 6: Salaries, Benefits, and Contracted Services were adjusted relative to retirements/contracted service agreements for custodial services and transportation. Contracted Services was increased to full utilization for transportation staffing.

Note 7: Operations/Maintenance and Transportation budgets were adjusted to reflect anticipated utility/fuel utilization and/or costs.

Operations/Maintenance budgets were also adjusted to reflect adjusted Contracted Services for custodial schedules and grounds maintenance, and Supplies/Repairs for building upkeep for the closing and anticipated selling of the Eddy Elementary building.

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

2019-2020 PROPOSED ORIGINAL BUDGET (OB)

	2017-18 AUDITED	2018-19 FINAL	2019-20 ORIGINAL	+/-	NOTE
REVENUES					
LOCAL SOURCES (Sales & Interest)	579,553	583,000	585,000	2,000	1
STATE SOURCES	56,569	55,000	55,000	-	
FEDERAL SOURCES	639,683	615,000	615,000	-	
COMMODITIES	102,535	100,000	100,000	-	
SUBTOTAL	<u>1,378,340</u>	<u>1,353,000</u>	<u>1,355,000</u>	<u>2,000</u>	
TOTAL REVENUE	<u>1,378,340</u>	<u>1,353,000</u>	<u>1,355,000</u>	<u>2,000</u>	
APPROPRIATIONS					
SALARIES & FRINGES	159,866	200,000	200,000	-	
PURCHASED SVCS	968,651	970,000	950,000	(20,000)	2
SUPPLIES & OTHER	29,889	35,000	35,000	-	
CAPITAL OUTLAY	3,065	80,000	100,000	20,000	3
COMMODITIES	102,535	100,000	100,000	-	
INDIRECT COSTS	24,313	25,000	25,000	-	
SUBTOTAL	<u>1,288,318</u>	<u>1,410,000</u>	<u>1,410,000</u>	-	
TOTAL EXPENDITURES	<u>1,288,318</u>	<u>1,410,000</u>	<u>1,410,000</u>	-	
NET REV/EXPENDITURES					
NET REV/EXPENDITURES	90,022	(57,000)	(55,000)		
BEGINNING FUND BALANCE	402,057	492,079	435,079		
ENDING FUND BALANCE	492,079	435,079	380,079		
COMMITTED - 10%	128,832	141,000	141,000		
RESTRICTED	363,247	294,079	239,079		

NOTE 1: PROJECTED INCREASE OF INVESTMENT INCOME

NOTE 2: RFP CONTRACT DECREASE

NOTE 3: EXCESS FUND BALANCE PLAN - MDE

EAST CHINA SCHOOL DISTRICT - Latchkey

2019-2020 PROPOSED ORIGINAL BUDGET (OB)

	2017-18 AUDITED	2018-2019 FINAL BUDGET	2019-2020 ORIGINAL BUDGET	+/-	NOTE
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	448,000	455,000	7,000	1
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	80,000	80,000	-	
SUBTOTAL	670,455	573,000	580,000	7,000	
TOTAL EXPENDITURES	670,455	573,000	580,000	7,000	
NET REV/EXPENDITURES	(107,648)	(8,000)	(15,000)		
BEGINNING FUND BALANCE	216,563	108,915	100,915		
COMMITTED FUND BALANCE	108,915	100,915	85,915		

NOTE 1: REFLECTS INCREASE IN SALARIES/BENEFITS RELATIVE TO MINIMUM WAGE INCREASE AND PAID MEDICAL LEAVE ACT EFFECTIVE MARCH 29, 2019

EAST CHINA SCHOOL DISTRICT - Student Activity

2019-2020 PROPOSED ORIGINAL BUDGET (OB)

	2017-18 AUDITED	2018-2019 PROJECTED	2019-2020 ORIGINAL BUDGET	+/-
REVENUES				
REVENUES	1,224,625	1,250,000	1,250,000	-
SUBTOTAL	1,224,625	1,250,000	1,250,000	-
TOTAL REVENUE	1,224,625	1,250,000	1,250,000	-
APPROPRIATIONS				
EXPENDITURES	1,250,270	1,250,000	1,250,000	-
SUBTOTAL	1,250,270	1,250,000	1,250,000	-
TOTAL EXPENDITURES	1,250,270	1,250,000	1,250,000	-
NET REV/EXPENDITURES	(25,645)	-	-	
BEGINNING FUND BALANCE	551,354	525,709	525,709	
COMMITTED FUND BALANCE	525,709	525,709	525,709	

NOTE: EFFECTIVE FY2019-2020, GASB.84 REQUIRES RECOGNITION OF STUDENT ACTIVITY ACCOUNTS AS A SPECIAL REVENUE FUND, REQUIRING ADOPTION OF ANNUAL BUDGETS BY THE BOE.