

EAST CHINA



School District

# **ORIGINAL BUDGET 2018-2019**

Version: OB

# EAST CHINA SCHOOL DISTRICT

## *2018-2019 General Operating Budget Overview Message*

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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 2018-2019 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 120 pupils based on the projected kindergarten enrollment for SY19 vs. graduates from SY18.*
- *The Foundation Allowance for East China School District is budgeted at \$8,128 per pupil, reflecting State proposed budget revenue. This is an increase of \$201 per pupil from FY17.18 funding levels.*
- *Instructional staffing is anticipated at 229.6 FTE, a reduction of 1 FTE.*
- *Healthcare insurance premiums have been budgeted based on rate renewals effective 1/1/2019 for MESSA at a 10.0% projected increase.*
- *Employer paid retirement costs are reflective of an increased average rate of .66 %. The FY17.18 average MPSERS rate was 23.19%, while increasing to an average FY18.19 rate of 23.85%.*
- *MPSERS 147c pass-thru funding is reflective of a increased rate from 11.32% to 12.21% of payroll.*

# EAST CHINA SCHOOL DISTRICT - General Fund

2018-2019 PROPOSED ORIGINAL BUDGET (OB)

	2016-17	2017-18	2018-19 ORIGINAL BUDGET	+/-	NOTE
	AUDITED	FINAL BUDGET	BUDGET		
<b>REVENUES</b>					
LOCAL SOURCES	15,092,022	14,973,872	14,946,634	(27,238)	1
STATE SOURCES	22,809,881	23,457,084	22,993,798	(463,286)	2
FEDERAL SOURCES	1,521,702	1,464,670	1,498,575	33,905	3
OTHER TRANSACTIONS	905,327	848,573	908,573	60,000	4
<b>SUBTOTAL</b>	<b>40,328,932</b>	<b>40,744,199</b>	<b>40,347,580</b>	<b>(396,619)</b>	
<b>TOTAL REVENUE</b>	<b>40,328,932</b>	<b>40,744,199</b>	<b>40,347,580</b>	<b>(396,619)</b>	
<b>APPROPRIATIONS</b>					
<b>BASIC INSTRUCTION</b>					
ELEMENTARY	8,760,376	9,279,118	9,343,847	64,729	5
MIDDLE SCHOOL	5,512,846	5,718,520	5,734,133	15,613	5
HIGH SCHOOL	7,555,462	7,486,134	7,453,631	(32,503)	5
<b>SUBTOTAL</b>	<b>21,828,684</b>	<b>22,483,772</b>	<b>22,531,611</b>	<b>47,839</b>	
<b>ADDED NEEDS</b>					
SPECIAL ED	2,857,286	2,532,392	2,352,564	(179,828)	5
COMPENSATORY ED	1,060,011	1,044,852	1,045,705	853	5
VOCATIONAL ED	37,284	17,000	17,000	-	
OTHER INSTRUCTION	288,608	227,547	206,896	(20,651)	5
<b>SUBTOTAL</b>	<b>4,243,189</b>	<b>3,821,791</b>	<b>3,622,165</b>	<b>(199,626)</b>	
<b>TOTAL INSTRUCTION</b>	<b>26,071,873</b>	<b>26,305,563</b>	<b>26,153,776</b>	<b>(151,787)</b>	
<b>SUPPORTING SERVICES</b>					
PUPIL SERVICES	2,332,073	2,780,910	2,823,750	42,840	5
INST. STAFF SERVICES	1,343,078	1,325,881	1,398,057	72,176	5
GENERAL ADMIN	334,483	355,246	358,284	3,038	5
SCHOOL ADMIN	2,871,515	3,147,895	2,972,105	(175,790)	5
FISCAL SERVICES	433,824	461,285	457,356	(3,929)	5
INTERNAL SERVICES	26,105	27,950	21,950	(6,000)	
OPERATIONS/MAINTENANCE	3,485,480	3,430,623	3,389,115	(41,508)	5,6,7
PUPIL TRANSPORTATION	1,561,971	1,601,810	1,599,252	(2,558)	5
CENTRAL SERVICES	961,650	1,012,723	990,718	(22,005)	5,7
ATHLETIC ACTIVITIES	826,652	849,047	801,354	(47,693)	5
COMMUNITY SERVICES	54,221	14,680	12,020	(2,660)	5
DEBT/OTHER	1,217	-	-	-	
<b>SUBTOTAL</b>	<b>14,232,269</b>	<b>15,008,050</b>	<b>14,823,961</b>	<b>(184,089)</b>	
<b>TOTAL EXPENDITURES</b>	<b>40,304,142</b>	<b>41,313,613</b>	<b>40,977,737</b>	<b>(335,876)</b>	
<b>NET REV/EXPENDITURES</b>					
NET REV/EXPENDITURES	24,790	(569,414)	(630,157)		
BEGINNING FUND BALANCE	4,140,445	4,165,235	3,595,821		
TOTAL FUND BALANCE	4,165,235	3,595,821	2,965,664		
<b>COMMITTED - ECEC</b>					
COMMITTED (POLICY) - 7%		25,000	25,000		
NET FB	2,821,290	2,890,203	2,866,692		
NET FB	1,343,945	705,618	73,973		
<b>TARGETED - 10%</b>					
TARGETED - 10%	4,030,414	4,131,361	4,097,774		
NET FB	134,821	(535,540)	(1,132,110)		
<b>UNASSIGNED FB %</b>					
TOTAL FB %	10.33%	8.70%	7.24%		

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	+/-
<b>REVENUES</b>				
<i>LOCAL SOURCES</i>				
PROPERTY TAX	14,572,212	14,469,134	14,469,134	-
OTHER LOCAL REVENUE	519,810	504,738	477,500	(27,238)
<b>SUBTOTAL</b>	<b>15,092,022</b>	<b>14,973,872</b>	<b>14,946,634</b>	<b>(27,238)</b>
<i>STATE SOURCES</i>				
FOUNDATION ALLOWANCE NET OF TAXES	18,574,218	18,575,795	18,478,319	(97,476)
MPSRS 147c	2,763,320	3,212,699	2,653,391	(559,308)
OTHER STATE GRANTS & AID	1,472,343	1,668,590	1,862,088	193,498
<b>SUBTOTAL</b>	<b>22,809,881</b>	<b>23,457,084</b>	<b>22,993,798</b>	<b>(463,286)</b>
<i>FEDERAL SOURCES</i>				
TITLE I & II	601,168	512,807	546,712	33,905
OTHER FEDERAL PROGRAMS	920,534	951,863	951,863	-
<b>SUBTOTAL</b>	<b>1,521,702</b>	<b>1,464,670</b>	<b>1,498,575</b>	<b>33,905</b>
<i>OTHER TRANSACTIONS</i>				
RESA & OTHER INTERDISTRICT SOURCES	797,066	743,573	783,573	40,000
OTHER TRANSFERS	108,261	105,000	125,000	20,000
<b>SUBTOTAL</b>	<b>905,327</b>	<b>848,573</b>	<b>908,573</b>	<b>60,000</b>
<b>TOTAL REVENUE</b>	<b>40,328,932</b>	<b>40,744,199</b>	<b>40,347,580</b>	<b>(396,619)</b>

**APPROPRIATIONS**

**INSTRUCTION**

*ELEMENTARY*

SALARIES/WAGES	5,275,031	5,473,269	5,575,889	102,620
EMPLOYEE BENEFITS	3,236,168	3,560,769	3,562,555	1,786
PURCHASED SERVICES	87,215	121,165	92,665	(28,500)
SUPPLIES/MATERIALS	140,786	123,335	112,158	(11,177)
CAPITAL OUTLAY	20,603	-	-	-
OTHER EXPENSES	573	580	580	-
<b>SUBTOTAL - ELEMENTARY</b>	<b>8,760,376</b>	<b>9,279,118</b>	<b>9,343,847</b>	<b>64,729</b>

*MIDDLE SCHOOL*

SALARIES/WAGES	3,333,026	3,373,737	3,425,855	52,118
EMPLOYEE BENEFITS	2,014,695	2,190,067	2,177,333	(12,734)
PURCHASED SERVICES	51,253	55,810	41,200	(14,610)
SUPPLIES/MATERIALS	113,215	98,396	89,235	(9,161)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	657	510	510	-
<b>SUBTOTAL - MIDDLE SCHOOL</b>	<b>5,512,846</b>	<b>5,718,520</b>	<b>5,734,133</b>	<b>15,613</b>

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	+/-
<b>HIGH SCHOOL</b>				
SALARIES/WAGES	4,379,355	4,254,579	4,289,318	34,739
EMPLOYEE BENEFITS	2,689,698	2,845,275	2,810,510	(34,765)
PURCHASED SERVICES	272,443	280,603	268,603	(12,000)
SUPPLIES/MATERIALS	155,212	105,527	85,050	(20,477)
CAPITAL OUTLAY	57,372	-	-	-
OTHER EXPENSES	1,382	150	150	-
<b>SUBTOTAL - HIGH SCHOOL</b>	<b>7,555,462</b>	<b>7,486,134</b>	<b>7,453,631</b>	<b>(32,503)</b>
<b>Subtotal - Instruction</b>	<b>21,828,684</b>	<b>22,483,772</b>	<b>22,531,611</b>	<b>47,839</b>
<b>ADDED NEEDS:</b>				
<i>Special Education</i>				
SALARIES/WAGES	1,743,138	1,515,081	1,409,943	(105,138)
EMPLOYEE BENEFITS	1,065,543	987,761	912,571	(75,190)
PURCHASED SERVICES	45,984	16,500	17,000	500
SUPPLIES/MATERIALS	2,424	12,850	12,850	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	197	200	200	-
<b>SUBTOTAL - SpecEd</b>	<b>2,857,286</b>	<b>2,532,392</b>	<b>2,352,564</b>	<b>(179,828)</b>
<i>Compensatory</i>				
SALARIES/WAGES	629,134	643,969	647,000	3,031
EMPLOYEE BENEFITS	385,503	397,983	395,805	(2,178)
PURCHASED SERVICES	15,549	1,700	1,700	-
SUPPLIES/MATERIALS	29,727	1,100	1,100	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	100	100	-
<b>SUBTOTAL - Compensatory</b>	<b>1,060,011</b>	<b>1,044,852</b>	<b>1,045,705</b>	<b>853</b>
<i>Vocational</i>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	671	-	-	-
SUPPLIES/MATERIALS	955	17,000	17,000	-
CAPITAL OUTLAY	35,658	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Vocational</b>	<b>37,284</b>	<b>17,000</b>	<b>17,000</b>	<b>-</b>
<i>Other Instruction</i>				
SALARIES/WAGES	173,627	128,522	116,637	(11,885)
EMPLOYEE BENEFITS	91,497	80,330	73,154	(7,176)
PURCHASED SERVICES	1,217	1,905	1,905	-
SUPPLIES/MATERIALS	25,463	8,790	7,200	(1,590)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(3,196)	8,000	8,000	-
<b>SUBTOTAL - Other Instruction</b>	<b>288,608</b>	<b>227,547</b>	<b>206,896</b>	<b>(20,651)</b>
<b>Subtotal - Added Needs</b>	<b>4,243,189</b>	<b>3,821,791</b>	<b>3,622,165</b>	<b>(199,626)</b>
<b>TOTAL INSTRUCTION</b>	<b>26,071,873</b>	<b>26,305,563</b>	<b>26,153,776</b>	<b>(151,787)</b>

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	+/-
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	
<b>SUPPORTING SERVICES</b>				
<i>Counseling Services:</i>				
SALARIES/WAGES	476,278	456,005	463,417	7,412
EMPLOYEE BENEFITS	307,956	333,341	336,137	2,796
PURCHASED SERVICES	14,966	10,000	10,000	-
SUPPLIES/MATERIALS	420	5,550	5,500	(50)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	8	10	10	-
<b>SUBTOTAL - Counseling</b>	<b>799,628</b>	<b>804,906</b>	<b>815,064</b>	<b>10,158</b>
<i>Health Services</i>				
SALARIES/WAGES	103,372	103,280	104,088	808
EMPLOYEE BENEFITS	50,182	55,540	53,775	(1,765)
PURCHASED SERVICES	742	1,700	1,700	-
SUPPLIES/MATERIALS	1,787	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Health</b>	<b>156,083</b>	<b>163,020</b>	<b>162,063</b>	<b>(957)</b>
<i>Psychological Services</i>				
PURCHASED SERVICES	21,447	28,000	28,000	-
<b>SUBTOTAL - Psychological</b>	<b>21,447</b>	<b>28,000</b>	<b>28,000</b>	<b>-</b>
<i>Social Work Services</i>				
SALARIES/WAGES	160,167	141,073	146,271	5,198
EMPLOYEE BENEFITS	102,069	111,276	114,955	3,679
PURCHASED SERVICES	138	600	600	-
SUPPLIES/MATERIALS	-	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	98	120	120	-
<b>SUBTOTAL - Social Work</b>	<b>262,472</b>	<b>253,069</b>	<b>261,946</b>	<b>8,877</b>
<i>Teacher Consultant Services</i>				
SALARIES/WAGES	573,582	549,830	578,129	28,299
EMPLOYEE BENEFITS	364,145	375,702	380,873	5,171
PURCHASED SERVICES	1,307	2,000	2,000	-
SUPPLIES/MATERIALS	25	500	500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Teacher Consultant</b>	<b>939,059</b>	<b>928,032</b>	<b>961,502</b>	<b>33,470</b>
<i>Other Pupil Services</i>				
SALARIES/WAGES	80,720	361,878	361,521	(357)
EMPLOYEE BENEFITS	66,346	239,505	231,154	(8,351)
PURCHASED SERVICES	3,352	-	-	-
SUPPLIES/MATERIALS	2,296	2,500	2,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	670	-	-	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>153,384</b>	<b>603,883</b>	<b>595,175</b>	<b>(8,708)</b>
<b>TOTAL PUPIL SUPPORT SERVICES</b>	<b>2,332,073</b>	<b>2,780,910</b>	<b>2,823,750</b>	<b>42,840</b>

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	+/-
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES</b>				
<i>Improvement of Instruction</i>				
SALARIES/WAGES	71,866	52,858	52,858	-
EMPLOYEE BENEFITS	32,126	27,729	27,146	(583)
PURCHASED SERVICES	271,715	257,540	257,540	-
SUPPLIES/MATERIALS	13,890	14,235	14,235	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	220	995	995	-
<b>SUBTOTAL - Imprvt of Instruction</b>	<b>389,817</b>	<b>353,357</b>	<b>352,774</b>	<b>(583)</b>
 <i>Library / Media</i>				
SALARIES/WAGES	355,965	351,607	355,826	4,219
EMPLOYEE BENEFITS	216,164	221,023	219,101	(1,922)
PURCHASED SERVICES	1,383	-	-	-
SUPPLIES/MATERIALS	24,958	24,803	24,803	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	49	50	50	-
<b>SUBTOTAL - Library / Media</b>	<b>598,519</b>	<b>597,483</b>	<b>599,780</b>	<b>2,297</b>
 <i>Supervision of Instruction</i>				
SALARIES/WAGES	208,935	222,117	272,005	49,888
EMPLOYEE BENEFITS	141,982	146,754	167,278	20,524
PURCHASED SERVICES	2,141	3,995	4,045	50
SUPPLIES/MATERIALS	1,505	800	800	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	179	1,375	1,375	-
<b>SUBTOTAL - Other Pupil Svcs</b>	<b>354,742</b>	<b>375,041</b>	<b>445,503</b>	<b>70,462</b>
<b>TOTAL INSTRUCTION STAFF SUPPORT</b>	<b>1,343,078</b>	<b>1,325,881</b>	<b>1,398,057</b>	<b>72,176</b>

**ADMINISTRATION**

*Board of Education*

SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	42,139	51,000	58,000	7,000
SUPPLIES/MATERIALS	6,818	-	-	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	7,924	8,350	8,350	-
<b>SUBTOTAL - Board of Education</b>	<b>56,881</b>	<b>59,350</b>	<b>66,350</b>	<b>7,000</b>

*Executive Administration*

SALARIES/WAGES	161,076	169,215	169,215	-
EMPLOYEE BENEFITS	105,521	115,091	112,594	(2,497)
PURCHASED SERVICES	6,972	6,390	4,925	(1,465)
SUPPLIES/MATERIALS	1,061	1,500	1,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	2,972	3,700	3,700	-
<b>SUBTOTAL - Executive Administration</b>	<b>277,602</b>	<b>295,896</b>	<b>291,934</b>	<b>(3,962)</b>

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	+/-
<b>School Administration</b>				
SALARIES/WAGES	1,636,271	1,878,369	1,777,171	(101,198)
EMPLOYEE BENEFITS	1,023,244	1,184,414	1,123,604	(60,810)
PURCHASED SERVICES	176,594	55,135	42,353	(12,782)
SUPPLIES/MATERIALS	23,122	17,930	16,930	(1,000)
CAPITAL OUTLAY	-	4,500	4,500	-
OTHER EXPENSES	12,284	7,547	7,547	-
<b>SUBTOTAL - School Administration</b>	<b>2,871,515</b>	<b>3,147,895</b>	<b>2,972,105</b>	<b>(175,790)</b>
<b>Fiscal Services</b>				
SALARIES/WAGES	210,096	215,187	215,561	374
EMPLOYEE BENEFITS	139,708	154,208	150,790	(3,418)
PURCHASED SERVICES	81,484	87,105	86,580	(525)
SUPPLIES/MATERIALS	1,724	3,600	3,350	(250)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	812	1,185	1,075	(110)
<b>SUBTOTAL - Fiscal Services</b>	<b>433,824</b>	<b>461,285</b>	<b>457,356</b>	<b>(3,929)</b>
<b>Internal Services</b>				
SALARIES/WAGES	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-
PURCHASED SERVICES	23,665	21,000	16,000	(5,000)
SUPPLIES/MATERIALS	2,341	6,950	5,950	(1,000)
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	99	-	-	-
<b>SUBTOTAL - Internal Services</b>	<b>26,105</b>	<b>27,950</b>	<b>21,950</b>	<b>(6,000)</b>
<b>Operation and Maintenance</b>				
SALARIES/WAGES	611,069	584,640	567,968	(16,672)
EMPLOYEE BENEFITS	450,275	430,553	421,139	(9,414)
PURCHASED SERVICES	1,318,867	1,250,075	1,213,534	(36,541)
SUPPLIES/MATERIALS	1,102,810	1,164,155	1,185,274	21,119
CAPITAL OUTLAY	1,562	-	-	-
OTHER EXPENSES	897	1,200	1,200	-
<b>SUBTOTAL - Operation/Maintenance</b>	<b>3,485,480</b>	<b>3,430,623</b>	<b>3,389,115</b>	<b>(41,508)</b>
<b>Pupil Transportation</b>				
SALARIES/WAGES	421,911	424,808	415,808	(9,000)
EMPLOYEE BENEFITS	287,376	296,131	286,421	(9,710)
PURCHASED SERVICES	688,543	670,672	642,717	(27,955)
SUPPLIES/MATERIALS	269,013	325,300	349,407	24,107
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	(104,872)	(115,101)	(95,101)	20,000
<b>SUBTOTAL - Pupil Transportation</b>	<b>1,561,971</b>	<b>1,601,810</b>	<b>1,599,252</b>	<b>(2,558)</b>
<b>Personnel</b>				
SALARIES/WAGES	160,858	167,732	165,951	(1,781)
EMPLOYEE BENEFITS	112,896	106,886	104,944	(1,942)
PURCHASED SERVICES	31,276	39,866	42,925	3,059
SUPPLIES/MATERIALS	646	7,500	7,500	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	6,302	9,030	9,030	-
<b>SUBTOTAL - Personnel</b>	<b>311,978</b>	<b>331,014</b>	<b>330,350</b>	<b>(664)</b>

# EAST CHINA SCHOOL DISTRICT

2018-2019 PROPOSED ORIGINAL BUDGET

	2016-17	2017-18	2018-19	
	AUDITED	BUDGET FINAL	ORIGINAL BUDGET	+/-
<b>Technology Support</b>				
SALARIES/WAGES	182,259	179,732	183,940	4,208
EMPLOYEE BENEFITS	107,404	109,512	106,131	(3,381)
PURCHASED SERVICES	264,304	278,040	280,097	2,057
SUPPLIES/MATERIALS	55,463	51,000	51,000	-
CAPITAL OUTLAY	40,193	63,225	39,000	(24,225)
OTHER EXPENSES	49	200	200	-
<b>SUBTOTAL - Technology</b>	<b>649,672</b>	<b>681,709</b>	<b>660,368</b>	<b>(21,341)</b>
<b>TOTAL ADMINISTRATION</b>	<b>9,675,028</b>	<b>10,037,532</b>	<b>9,788,780</b>	<b>(248,752)</b>
<b>Athletic Activities</b>				
SALARIES/WAGES	457,338	481,330	450,735	(30,595)
EMPLOYEE BENEFITS	215,443	237,379	225,996	(11,383)
PURCHASED SERVICES	59,836	49,328	46,463	(2,865)
SUPPLIES/MATERIALS	48,673	51,865	51,865	-
CAPITAL OUTLAY	22,593	9,300	9,300	-
OTHER EXPENSES	22,769	19,845	16,995	(2,850)
<b>SUBTOTAL - Community Services</b>	<b>826,652</b>	<b>849,047</b>	<b>801,354</b>	<b>(47,693)</b>
<b>Community Services</b>				
SALARIES/WAGES	21,717	4,000	4,000	-
EMPLOYEE BENEFITS	11,133	4,515	1,855	(2,660)
PURCHASED SERVICES	21,084	5,865	5,865	-
SUPPLIES/MATERIALS	287	300	300	-
CAPITAL OUTLAY	-	-	-	-
OTHER EXPENSES	-	-	-	-
<b>SUBTOTAL - Community Services</b>	<b>54,221</b>	<b>14,680</b>	<b>12,020</b>	<b>(2,660)</b>
<b>Interfund Transfers</b>				
CAFETERIA FUND	1,217	-	-	-
ATHLETICS FUND	-	-	-	-
<b>SUBTOTAL - Interfund Transfers</b>	<b>1,217</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OTHER EXPENDITURES</b>	<b>882,090</b>	<b>863,727</b>	<b>813,374</b>	<b>(50,353)</b>
<b>TOTAL EXPENDITURES</b>	<b>40,304,142</b>	<b>41,313,613</b>	<b>40,977,737</b>	<b>(335,876)</b>
<b>NET REV/EXPENDITURES</b>	<b>24,790</b>	<b>(569,414)</b>	<b>(630,157)</b>	

**East China School District**  
**Notes to Proposed 2018-19 ORIGINAL (OB) General Fund Budget**

*June 11, 2018*

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

Note 2: State Source revenue reflects a \$201 per pupil increase in foundation Allowance, from \$7,927 in FY17.18 to \$8,128 in FY18.19.

Pupil enrollment is reflective of a projected pupil decrease of 120 pupils. The Original 17.18 Budget reflected a blended decrease in pupil enrollment of 43 students. The actual blended pupil enrollment decrease for FY17.18 was 85.

This budget reflects adjusted MPSERS UAAL Rate Stabilization 147c payment and expenditures of an estimated 12.21% of payroll in an amount of \$2,653,591.

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 one time additional disbursement of approximately \$40,000.

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, Non-Union, Special Education, and School Administration. Salary levels are adjusted in relation to Master Agreements with the ECEA, Admin1, and MEAESP/PARA1, SEIU, and Teamsters groups.

Instructional staffing is reflective of one (1) retirement and a reduction of one (1) Instructional staff FTE for FY18.19.

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 reflect an adjusted custodial schedule.

## **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 ORIGINAL BUDGET (OB)

	<b>2016-17 AUDITED</b>	<b>2017-18 FINAL</b>	<b>2018-19 ORIGINAL</b>	<b>+/-</b>	<b>NOTE</b>
<b>REVENUES</b>					
LOCAL SOURCES (Sales & Interest)	606,887	580,000	580,000	-	
STATE SOURCES	59,152	40,000	40,000	-	
FEDERAL SOURCES	608,426	615,000	615,000	-	
COMMODITIES	99,051	95,000	95,000	-	
<b>SUBTOTAL</b>	<b>1,373,515</b>	<b>1,330,000</b>	<b>1,330,000</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>1,373,515</b>	<b>1,330,000</b>	<b>1,330,000</b>	<b>-</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	152,654	155,000	155,000	-	
PURCHASED SVCS	961,088	961,000	965,000	4,000	1
SUPPLIES & OTHER	33,616	35,000	35,000	-	
CAPITAL OUTLAY	90,383	25,000	80,000	55,000	2
COMMODITIES	99,051	95,000	95,000	-	
INDIRECT COSTS	28,261	29,000	29,000	-	
<b>SUBTOTAL</b>	<b>1,365,053</b>	<b>1,300,000</b>	<b>1,359,000</b>	<b>59,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,365,053</b>	<b>1,300,000</b>	<b>1,359,000</b>	<b>59,000</b>	
<b>NET REV/EXPENDITURES</b>					
NET REV/EXPENDITURES	8,462	30,000	(29,000)		
BEGINNING FUND BALANCE	393,595	402,057	432,057		
ENDING FUND BALANCE	402,057	432,057	403,057		
<b>COMMITTED - 10% RESTRICTED</b>					
COMMITTED - 10% RESTRICTED	136,505	130,000	135,900		
RESTRICTED	265,551	302,057	267,157		

**NOTE 1: PROJECTED SALES/SERVICE VOLUME**

**NOTE 2: REFLECTS CAPITAL PROJECTS/EQUIPMENT REPLACEMENT ITEMS**

# EAST CHINA SCHOOL DISTRICT - Latchkey

2018-2019 PROPOSED ORIGINAL BUDGET (OB)

	<u>2016-17</u> <u>AUDITED</u>	<u>2017-2018</u> <u>FINAL BUDGET</u>	<u>2018-2019</u> <u>ORIGINAL BUDGET</u>	<u>+/-</u>	<u>NOTE</u>
<b>REVENUES</b>					
LOCAL REVENUES	536,171	562,000	565,000	3,000	1
<b>SUBTOTAL</b>	<b>536,171</b>	<b>562,000</b>	<b>565,000</b>	<b>3,000</b>	
<b>TOTAL REVENUE</b>	<b>536,171</b>	<b>562,000</b>	<b>565,000</b>	<b>3,000</b>	
<b>APPROPRIATIONS</b>					
SALARIES & FRINGES	391,438	439,500	440,000	500	
PURCHASED SVCS	4,775	7,000	7,000	-	
SUPPLIES & OTHER	11,879	13,000	33,000	20,000	3
CAPITAL OUTLAY	37,925	125,000	5,000	(120,000)	2
INDIRECT COSTS	80,000	80,000	80,000	-	
<b>SUBTOTAL</b>	<b>526,017</b>	<b>664,500</b>	<b>565,000</b>	<b>(99,500)</b>	
<b>TOTAL EXPENDITURES</b>	<b>526,017</b>	<b>664,500</b>	<b>565,000</b>	<b>(99,500)</b>	
NET REV/EXPENDITURES	10,154	(102,500)	-		
BEGINNING FUND BALANCE	206,409	216,563	114,063		
COMMITTED FUND BALANCE	216,563	114,063	114,063		

- NOTE 1: REFLECTS ANTICIPATED SERVICE VOLUME  
 NOTE 2: COMPLETION OF KIDSCONNECTION LOCATION MOVE  
 NOTE 3: UTILITY SHARING