

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Budget Summary - Operating Funds

Fund Name	Beginning Fund Balance	2011 - 2012 Revenues	2011 - 2012 Expenditures	Revenues over Expenditures	Estimated Final Fund Balance
10 Education Fund	\$ 11,057,371.41	\$ 54,165,858.04	\$ 56,194,585.02	\$ (2,028,726.98)	\$ 9,028,644.43
20 Operations and Maintenance Fund	\$ 2,132,662.88	\$ 5,484,046.29	\$ 5,869,132.19	\$ (385,085.90)	\$ 1,747,576.98
40 Transportation Fund	\$ 945,496.00	\$ 2,930,385.19	\$ 3,030,900.00	\$ (100,514.81)	\$ 844,981.19
50 Municipal Retirement Fund	\$ 419,297.72	\$ 1,488,137.42	\$ 1,448,329.14	\$ 39,808.28	\$ 459,106.00
70 Working Cash Fund	\$ 2,767,961.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 2,768,961.00
Total Operating Funds	\$ 17,322,789.01	\$ 64,069,426.94	\$ 66,542,946.35	\$ (2,473,519.41)	\$ 14,849,269.60

Budget Summary - Non-Operating Funds

Fund Name	Beginning Fund Balance	2011 - 2012 Revenues	2011 - 2012 Expenditures	Revenues over Expenditures	Estimated Final Fund Balance
30 Debt Service Fund	\$ 1,920,463.71	\$ 9,376,021.49	\$ 10,151,921.19	\$ (775,899.70)	\$ 1,144,564.01
60 Capital Projects Fund	\$ 4,214,961.24	\$ 200,000.00	\$ 3,962,876.00	\$ (3,762,876.00)	\$ 452,085.24
Total Non-Operating Funds	\$ 6,135,424.95	\$ 9,576,021.49	\$ 14,114,797.19	\$ (4,538,775.70)	\$ 1,596,649.25

	Beginning Fund Balance	2011 - 2012 Revenues	2011 - 2012 Expenditures	Revenues over Expenditures	Estimated Final Fund Balance
Total 2011 - 2012 Budget	\$ 23,458,213.96	\$ 73,645,448.43	\$ 80,657,743.54	\$ (7,012,295.11)	\$ 16,445,918.85

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Operating Summary by Object

Revenues	2010 - 2011	2010 - 2011	2011 - 2012	Difference From		
	Budget	Actual	Budget	Actual FY11	% Inc.	% of Total
Property Taxes	\$ 52,133,266.76	\$ 52,326,150.70	\$ 52,899,097.27	\$ 572,946.57	1.10%	82.57%
Other Local	\$ 3,332,138.79	\$ 3,784,023.27	\$ 3,172,992.00	\$ (611,031.27)	-18.34%	4.95%
General State Aid	\$ 2,764,431.00	\$ 2,765,706.87	\$ 2,661,235.67	\$ (104,471.20)	-3.78%	4.15%
Other State	\$ 2,696,956.88	\$ 2,696,956.88	\$ 2,959,802.00	\$ 262,845.12	9.75%	4.62%
Federal	\$ 2,172,937.00	\$ 2,321,630.69	\$ 2,376,300.00	\$ 54,669.31	2.52%	3.71%
Totals	\$ 63,099,730.43	\$ 63,894,468.41	\$ 64,069,426.94	\$ 174,958.53		100.00%
<i>Other One Time Revenues</i>	<i>\$ 1,850,000.00</i>	<i>\$ 1,850,000.00</i>		<i>\$ (1,850,000.00)</i>		
Total Budgeted Revenues	\$ 64,949,730.43	\$ 65,744,468.41	\$ 64,069,426.94	\$ (1,675,041.47)		

Expenses	2010 - 2011	2010 - 2011	2011 - 2012	Difference From		
	Budget	Budget	Budget	Actual FY11	% of Total	
Salaries	\$ 41,831,305.04	\$ 41,809,338.35	\$ 40,959,392.51	\$ (849,945.84)	-2.03%	61.55%
Benefits	\$ 6,304,049.56	\$ 8,255,045.05	\$ 9,081,161.05	\$ 826,116.00	13.10%	13.65%
Services	\$ 8,689,287.85	\$ 8,511,590.74	\$ 7,850,045.92	\$ (661,544.82)	-7.61%	11.80%
Supplies	\$ 3,534,031.23	\$ 3,090,143.27	\$ 2,850,162.09	\$ (239,981.18)	-6.79%	4.28%
Capitalized Equipment	\$ 831,841.39	\$ 733,051.49	\$ 1,076,845.19	\$ 343,793.70	41.33%	1.62%
Tuition / Other Objects	\$ 5,660,822.57	\$ 4,791,845.16	\$ 4,593,075.54	\$ (198,769.62)	-3.51%	6.90%
Non-Capitalized Equipment	\$ 184,321.78	\$ 174,944.71	\$ 132,264.05	\$ (42,680.66)	-23.16%	0.20%
Termination Benefits	\$ -	\$ -	\$ -	\$ -		0.00%
Totals	\$ 67,035,659.42	\$ 67,365,958.77	\$ 66,542,946.35	\$ (823,012.42)		100.00%
<i>Plus: One Time ARRA Costs</i>						
Total Expenditures	\$ 67,035,659.42	\$ 67,365,958.77	\$ 66,542,946.35	\$ (823,012.42)		

<u>Revenues over Expenses</u>	\$ (2,085,928.99)	\$ (1,621,490.36)	\$ (2,473,519.41)			
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Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 10 - Education Fund

Revenues	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
Property Taxes	\$ 42,952,110.99	\$ 42,952,110.99	\$ 44,125,526.57	\$ 1,173,415.58	
Other Local	\$ 3,238,876.79	\$ 3,481,552.75	\$ 3,042,993.80	\$ (438,558.95)	
General State Aid	\$ 2,764,431.00	\$ 2,765,706.87	\$ 2,661,235.67	\$ (104,471.20)	
Other State*	\$ 1,354,259.88	\$ 1,354,259.88	\$ 1,959,802.00	\$ 605,542.12	
Federal	\$ 2,172,937.00	\$ 2,321,630.69	\$ 2,376,300.00	\$ 54,669.31	
Totals	\$ 52,482,615.66	\$ 52,875,261.18	\$ 54,165,858.04	\$ 1,290,596.86	
<i>Plus: Released Liability to BEA,</i>					
<i>BESPA Insurance</i>	<i>\$ 1,850,000.00</i>	<i>\$ 1,850,000.00</i>			
Total Revenue	\$ 54,332,615.66	\$ 54,725,261.18	\$ 54,165,858.04	\$ (559,403.14)	

Expenses	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
Salaries	\$ 40,510,567.77	\$ 40,510,567.77	\$ 39,543,624.16	\$ (966,943.61)	
Benefits	\$ 4,746,849.00	\$ 6,686,933.69	\$ 7,471,538.07	\$ 784,604.38	
Services	\$ 3,416,894.96	\$ 3,202,336.31	\$ 3,084,287.95	\$ (118,048.36)	
Supplies	\$ 1,523,371.01	\$ 1,471,743.85	\$ 998,680.06	\$ (473,063.79)	
Capitalized Equipment	\$ 312,737.04	\$ 217,662.36	\$ 782,615.19	\$ 564,952.83	
Tuition / Other Objects	\$ 5,651,822.57	\$ 4,787,714.20	\$ 4,181,575.54	\$ (606,138.66)	
Non-Capitalized Equipment	\$ 112,187.90	\$ 138,415.29	\$ 132,264.05	\$ (6,151.24)	
Termination Benefits	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 56,274,430.25	\$ 57,015,373.47	\$ 56,194,585.02	\$ (820,788.45)	
Revenues over Expenses	\$ (1,941,814.59)	\$ (2,290,112.29)	\$ (2,028,726.98)	\$ 261,385.31	

Notes:

Other State revenues are based off of the 2010-2011 state payments received. 2009-2010 revenues were also received during the 2010-2011 fiscal year but are not reflected herein.

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 20 - Operations and Maintenance Fund

Revenues	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
Property Taxes	\$ 6,013,545.77	\$ 6,013,545.77	\$ 5,442,346.29	\$ (571,199.48)	
Other Local	\$ 11,520.00	\$ 222,060.60	\$ 41,700.00	\$ (180,360.60)	
General State Aid	\$ -	\$ -	\$ -	\$ -	
Other State	\$ -	\$ -	\$ -	\$ -	
Federal	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 6,025,065.77	\$ 6,235,606.37	\$ 5,484,046.29	\$ (751,560.08)	

Expenses	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
Salaries	\$ 1,320,737.27	\$ 1,277,203.62	\$ 1,415,768.35	\$ 138,564.73	
Benefits	\$ 135,467.28	\$ 132,599.04	\$ 159,463.84	\$ 26,864.80	
Services	\$ 1,955,752.89	\$ 1,868,243.80	\$ 1,841,687.97	\$ (26,555.83)	
Supplies	\$ 2,010,660.22	\$ 1,618,399.42	\$ 1,851,482.03	\$ 233,082.61	
Capitalized Equipment*	\$ 519,104.35	\$ 515,389.13	\$ 294,230.00	\$ (221,159.13)	
Tuition / Other Objects	\$ 6,500.00	\$ 2,892.36	\$ 306,500.00	\$ 303,607.64	
Non-Capitalized Equipment	\$ 72,133.88	\$ 36,529.42	\$ -	\$ (36,529.42)	
Termination Benefits	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 6,020,355.89	\$ 5,451,256.79	\$ 5,869,132.19	\$ 417,875.40	

Revenues over Expenses \$ 4,709.88 \$ 784,349.58 \$ (385,085.90) \$ (1,169,435.48)

*\$300,000 of 2010-2011 Capitalized Equipment budget will be transferred to the Capital Projects Fund to fund a portion of the AGS casework project

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 40 - Transportation Fund

Revenues	2010 - 2011		2011 - 2012		Difference From Actual FY11 Actual
	Budget	2010 - 2011 Actual	Budget		
Property Taxes	\$ 1,728,180.00	\$ 1,728,180.00	\$ 1,895,045.19	\$	166,865.19
Other Local	\$ 35,342.00	\$ 33,711.28	\$ 35,340.00	\$	1,628.72
General State Aid	\$ -	\$ -	\$ -	\$	-
Other State*	\$ 1,342,697.00	\$ 1,342,697.00	\$ 1,000,000.00	\$	(342,697.00)
Federal	\$ -	\$ -	\$ -	\$	-
Transfers	\$ -	\$ -	\$ -	\$	-
Totals	\$ 3,106,219.00	\$ 3,104,588.28	\$ 2,930,385.19	\$	(174,203.09)

Expenses	2010 - 2011		2011 - 2012		Difference From Actual FY11 Actual
	Budget	2010 - 2011 Actual	Budget		
Salaries	\$ -	\$ 21,566.96	\$ -	\$	(21,566.96)
Benefits	\$ 2,799.00	\$ 6,549.56	\$ 1,830.00	\$	(4,719.56)
Services	\$ 3,316,640.00	\$ 3,441,010.63	\$ 2,924,070.00	\$	(516,940.63)
Supplies	\$ -	\$ -	\$ -	\$	-
Capitalized Equipment	\$ -	\$ -	\$ -	\$	-
Tuition / Other Objects	\$ 2,500.00	\$ 1,238.60	\$ 105,000.00	\$	103,761.40
Non-Capitalized Equipment	\$ -	\$ -	\$ -	\$	-
Termination Benefits	\$ -	\$ -	\$ -	\$	-
Totals	\$ 3,321,939.00	\$ 3,470,365.75	\$ 3,030,900.00	\$	(439,465.75)

<u>Revenues over Expenses</u>	\$ (215,720.00)	\$ (365,777.47)	\$ (100,514.81)	\$	265,262.66
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*Actual State Revenues are estimated based on payment dates. Additional payments received during 2010-2011 were actually 2009-2010 revenues received after year's end.

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 50 - Municipal Retirement Fund

Revenues	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
Property Taxes	\$ 1,439,430.00	\$ 1,439,430.00	\$ 1,436,179.22	\$ (3,250.78)	
Other Local	\$ 45,200.00	\$ 45,194.24	\$ 51,958.20	\$ 6,763.96	
General State Aid	\$ -	\$ -	\$ -	\$ -	
Other State	\$ -	\$ -	\$ -	\$ -	
Federal	\$ -	\$ -	\$ -	\$ -	
Transfers	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 1,484,630.00	\$ 1,484,624.24	\$ 1,488,137.42	\$ 3,513.18	

Expenses (All Benefits)	2010 - 2011		2011 - 2012		Difference From Actual
	Budget	2010 - 2011 Actual	Budget	FY11 Actual	
IMR Contributions	\$ 528,367.87	\$ 532,591.76	\$ 549,262.78	\$ 16,671.02	
FICA Contributions	\$ 365,566.41	\$ 370,003.71	\$ 377,210.26	\$ 7,206.55	
Medicare Contributions*	\$ 525,000.00	\$ 526,367.29	\$ 521,856.10	\$ (4,511.19)	
Totals	\$ 1,418,934.28	\$ 1,428,962.76	\$ 1,448,329.14	\$ 19,366.38	

<u>Revenues over Expenses</u>	\$ 65,695.72	\$ 55,661.48	\$ 39,808.28	\$ (15,853.20)	
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* Estimated until annual audit completed. Current records reflect additional amounts from the conversion of our previous financial software.

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 70 - Working Cash Fund

Revenues	2010 - 2011	2010 - 2011 Actual	2011 - 2012	Difference From Actual FY11 Actual
	Budget		Budget	
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local	\$ 1,200.00	\$ 999.40	\$ 1,000.00	\$ 0.60
General State Aid	\$ -	\$ -	\$ -	\$ -
Other State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,200.00	\$ 999.40	\$ 1,000.00	\$ 0.60

Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 30 - Debt Service Fund

Revenues	2010 - 2011		2011 - 2012		Difference From Actual FY11 Actual
	Budget	2010 - 2011 Actual	Budget		
Property Taxes	\$ 6,608,302.71	\$ 6,608,302.71	\$ 8,389,160.49	\$	1,780,857.78
Other Local	\$ 1,000.00	\$ 986.23	\$ 1,000.00	\$	13.77
General State Aid	\$ -	\$ -	\$ -	\$	-
Other State	\$ -	\$ -	\$ -	\$	-
Federal	\$ -	\$ -	\$ -	\$	-
Transfers	\$ 938,710.79	\$ 939,748.10	\$ 985,861.00	\$	46,112.90
Totals	\$ 7,548,013.50	\$ 7,549,037.04	\$ 9,376,021.49	\$	1,826,984.45

Expenses	2010 - 2011		2011 - 2012		Difference From Actual FY11 Actual
	Budget	2010 - 2011 Actual	Budget		
Services	\$ 1,925.00	\$ 1,925.00	\$ 3,000.00	\$	1,075.00
Other Objects	\$ 6,772,921.79	\$ 7,771,738.81	\$ 10,148,921.19	\$	2,377,182.38
Transfers	\$ -	\$ -	\$ -	\$	-
Totals	\$ 6,774,846.79	\$ 7,773,663.81	\$ 10,151,921.19	\$	2,378,257.38

<u>Revenues over Expenses</u>	\$773,166.71	(\$224,626.77)	(\$775,899.70)	\$	(551,272.93)
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Batavia Public School District 101

Fiscal Year 2011-2012 Budget

Fund 60 - Capital Projects Fund

Revenues	2010 - 2011 Budget	2010 - 2011 Actual	2011 - 2012 Budget	Difference From Actual FY11 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local	\$ 319,600.00	\$ 312,622.76	\$ 200,000.00	\$ (112,622.76)
General State Aid	\$ -	\$ -	\$ -	\$ -
Other State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Totals	\$ 319,600.00	\$ 312,622.76	\$ 200,000.00	\$ (112,622.76)

Expenses	2010 - 2011 Budget	2010 - 2011 Actual	2011 - 2012 Budget	Difference
Salaries	\$ 37,500.00	\$ 37,500.00	\$ -	\$ (37,500.00)
Benefits	\$ 8,149.76	\$ 8,149.76	\$ -	\$ (8,149.76)
Services	\$ 1,177,000.00	\$ 1,109,896.03	\$ 200,000.00	\$ (909,896.03)
Supplies	\$ 351,000.00	\$ 377,126.29	\$ 420,000.00	\$ 42,873.71
Capitalized Equipment	\$ 13,694,000.00	\$ 12,810,766.09	\$ 3,000,000.00	\$ (9,810,766.09)
Tuition / Other Objects	\$ 10,365.00	\$ 352,707.51	\$ 342,876.00	\$ (9,831.51)
Non-Capitalized Equipment	\$ 15,000.00	\$ 13,592.30	\$ -	\$ (13,592.30)
Termination Benefits	\$ -	\$ -	\$ -	\$ -
Totals	\$ 15,293,014.76	\$ 14,709,737.98	\$ 3,962,876.00	\$ (10,746,861.98)

<u>Revenues over Expenses</u>	\$ (14,973,414.76)	\$ (14,397,115.22)	\$ (3,762,876.00)	\$ 10,634,239.22
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