

2020 Budget

For the fiscal year ended June 30, 2020

September 24, 2019



NOTICE

In this **final draft** of the 2020 Budget:

- Variance (percentage) comparisons presented throughout this document are relative to the prior year actual.
- All amounts reported for the prior year (prior year actual and beginning fund balance) is unaudited and unofficial.
- Other local revenues and expenditures for supplies and purchased materials show significant variances over the prior year due to the incorporation of revolving and student activity accounts to comply with new reporting standards.

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Quick Facts

Quick facts of the 2020 Budget are:

Revenues (Section B-5)

- Excluding on-behalf payments, total revenues are projected to increase by 4.4% to \$98.9 M.
- Other local revenues increased by approximately 2% due to new reporting and budgeting standards that include revolving and student activity accounts.
- Evidence-based funding (formerly general state aid) is expected to increase 3.4% to \$5.4 M.
- Other state reimbursements (categoricals) are projected to decline by 4.7% to \$3.3 M.

Expenditures (Sections B-6 and B-7)

- Total expenditures are projected to increase by 5.5% to \$96.5 M (excluding on-behalf payments).
- Expenditures for supplies and purchased services have increased by approximately 2% due to new reporting and budgeting standards that include revolving and student activity accounts.
- Spending on salaries is projected to increase by 3.6% to \$46.8 M.
- Costs for employee benefits are projected to increase by 9.1% to \$13.7 M;

Staffing and Enrollment (Sections C-6 and C-7)

- Staffing is expected to increase by 10.2 to 664.1 FTE.
- Student enrollment is projected to decline by 0.5% to 5,688.
- The pupil to staffing ratio will improve to 8.6 pupils per employee.

Executive Summary

A summary of the 2020 Budget is presented herein for review and discussion by the Board of Education and the community.

The 2020 Budget is balanced and a surplus of \$2.4 M is projected, with revenues totaling \$116.6 M and expenditures totaling \$114.2 M.

Included is \$17.7 M in “on-behalf” contributions made by the State of Illinois for Teachers Retirement System (TRS) benefits. Inclusion of on-behalf contributions in the Budget better reflects the actual cost of operating the District and allows for easier comparisons with other financial reports.

Irrespective of on-behalf payments, total revenues are projected to increase by 4.4% and expenditures are projected to increase by 5.5% over the prior year. The surplus is projected to improve the Board’s fund balance to approximately 35% of total revenues.

Key highlights of the 2020 Budget include:

- The pupil to staffing ratio (Sections C-6 and C-7) will continue to improve, decreasing 0.2 to 8.6 pupils per employee.
- Spending on salaries (Section B-8) is projected to increase by 3.6% to \$46.8 M.
- Costs for employee benefits (Section B-9) are projected to increase by 3.9% to \$13.7 M, driven primarily by increasing medical insurance premiums.
- To provide a stable funding stream for projects that span multiple fiscal years, \$2.0 M will be transferred to the Capital Projects Fund (up from \$1.8 M in the prior year).
- A property tax rebate \$0.71 M for the outlet mall expansion, totaling \$2.0 M of contributions-to-date toward the \$3.2 M obligation.
- Revenues of \$60,000 from the Batavia Bulldog Boosters for their fourth of five annual payments in support of the artificial turf at Batavia High School, contributing \$440,000 in total toward \$500,000 pledged.
- Bond principal and interest payments of \$9.0 M leaving \$50 M outstanding.

The District’s fiscal health has improved significantly in recent years: It is expected that the District will maintain “financial recognition” status in 2020, progressing from “early warning” in 2015. For the second consecutive year, the District will not require tax anticipation warrants (TAWs) to maintain cash flow.

Key Assumptions

Based on historical experiences and averages, the following key assumptions were used in this budget:

Local Revenues/ Property Taxes

- Consumer price index (CPI) of 1.9%
- Existing equalized assessed value (EAV) increase of 3.0%
- +\$5.5 M in new construction EAV
- Property tax collection rate of 99.8%

State Revenues

- Full and stable funding for the Evidence Based Funding model (formerly General State Aid)
- One delayed mandated categorical payment (one from the prior fiscal year and three from the current)

Annual Budget Preparation Timeline

June

- Preliminary budget shared with Board

July

- Tentative budget placed on display

August

- Public hearing held

September

- Final budget adopted by Board

October

- Capital projects plan presented to Board (tentative)
- Board authorizes Administration to begin development of the next fiscal year's budget

November

- Enrollment projections are prepared
- Property tax levy is adopted by Board

January

- Initial staffing and enrollment projections with principals
- Five-year financial forecast presented to Board

February

- Staffing plan presented to Board
- Meeting of budget managers

March

- Staffing action presented to Board
- Preliminary building and department budget targets are shared

April

- Revenue projections are prepared
- Property tax extension is verified with the County Clerk

May

- Preliminary budget shared with Administration

Budget Summary | All Governmental Funds

(in millions of dollars)

The District's governmental funds are shown here in two types: (a) **operating governmental funds** that account for activities related to the operation of the District, (b) **non-operating governmental funds** that account for repayment of long-term debt and major capital improvements to facilities.

	Operating	Non-Operating	Total
REVENUES			
Local sources	\$ 75.13	\$ 9.14	\$ 84.27
State sources	26.42	-	26.42
Federal sources	3.64	-	3.64
Total revenues	<u>105.19</u>	<u>9.14</u>	<u>114.33</u>
EXPENDITURES			
Instructional services	48.33	-	48.33
Support services	32.34	2.05	34.39
Community services	0.16	-	0.16
Payments to other governmental units	19.48	-	19.48
Debt service	-	9.17	9.17
Contingency	0.41	-	0.41
Total expenditures	<u>100.72</u>	<u>11.22</u>	<u>111.94</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	2.30	2.30
Bond proceeds	-	-	-
Transfers out	(2.30)	-	(2.30)
Total other financing sources (uses)	<u>(2.30)</u>	<u>2.30</u>	<u>-</u>
FUND BALANCES			
Net changes in fund balance	<u>2.17</u>	<u>0.23</u>	<u>2.40</u>
Beginning fund balance	30.01	4.20	34.21
Ending fund balance	<u>\$ 32.18</u>	<u>\$ 4.43</u>	<u>\$ 36.60</u>

Budget Summary | Operating Governmental Funds

(in millions of dollars)

The District's **operating governmental funds** account for activities related to the operation of the District.

	Ed	O&M	Transp	IMRF	Wkg Cash	Total
REVENUES						
Local sources	\$ 61.27	\$ 9.19	\$ 2.63	\$ 1.98	\$ 0.06	\$ 75.13
State sources	24.25	-	2.17	-	-	26.42
Federal sources	3.64	-	-	-	-	3.64
Total revenues	<u>89.16</u>	<u>9.19</u>	<u>4.80</u>	<u>1.98</u>	<u>0.06</u>	<u>105.19</u>
EXPENDITURES						
Instructional services	47.57	-	-	0.76	-	48.33
Support services	21.07	5.83	4.59	0.86	-	32.34
Community services	0.15	-	-	0.01	-	0.16
Payments to other gov units	18.69	0.74	0.05	-	-	19.48
Debt service	-	-	-	-	-	-
Contingency	0.30	0.11	-	-	-	0.41
Total expenditures	<u>87.78</u>	<u>6.68</u>	<u>4.64</u>	<u>1.62</u>	<u>-</u>	<u>100.72</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Transfers out	(0.16)	(2.14)	-	-	-	(2.30)
Total other fin. sources (uses)	<u>(0.16)</u>	<u>(2.14)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2.30)</u>
FUND BALANCES						
Net changes in fund balance	<u>1.22</u>	<u>0.36</u>	<u>0.17</u>	<u>0.36</u>	<u>0.06</u>	<u>2.17</u>
Beginning fund balance	<u>19.17</u>	<u>5.62</u>	<u>1.92</u>	<u>0.32</u>	<u>2.97</u>	<u>30.01</u>
Ending fund balance	<u>\$ 20.39</u>	<u>\$ 5.99</u>	<u>\$ 2.09</u>	<u>\$ 0.68</u>	<u>\$ 3.03</u>	<u>\$ 32.18</u>

Budget Summary | Non-Operating Governmental Funds

(in millions of dollars)

The District's **non-operating governmental funds** account for repayment of long-term debt and major capital improvements to facilities.

	Debt Svc	Capital Proj	Total
REVENUES			
Local sources	\$ 9.12	\$ 0.02	\$ 9.14
State sources	-	-	-
Federal sources	-	-	-
Total revenues	9.12	0.02	9.14
EXPENDITURES			
Instructional services	-	-	-
Support services	-	2.05	2.05
Community services	-	-	-
Payments to other governmental units	-	-	-
Debt service	9.17	-	9.17
Contingency	-	-	-
Total expenditures	9.17	2.05	11.22
OTHER FINANCING SOURCES (USES)			
Transfers in	0.30	2.00	2.30
Bond proceeds	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	0.30	2.00	2.30
FUND BALANCES			
Net changes in fund balance	0.25	(0.02)	0.23
Beginning fund balance	3.88	0.32	3.88
Ending fund balance	\$ 4.13	\$ 0.29	\$ 4.43

Budget Summary | Proprietary Funds

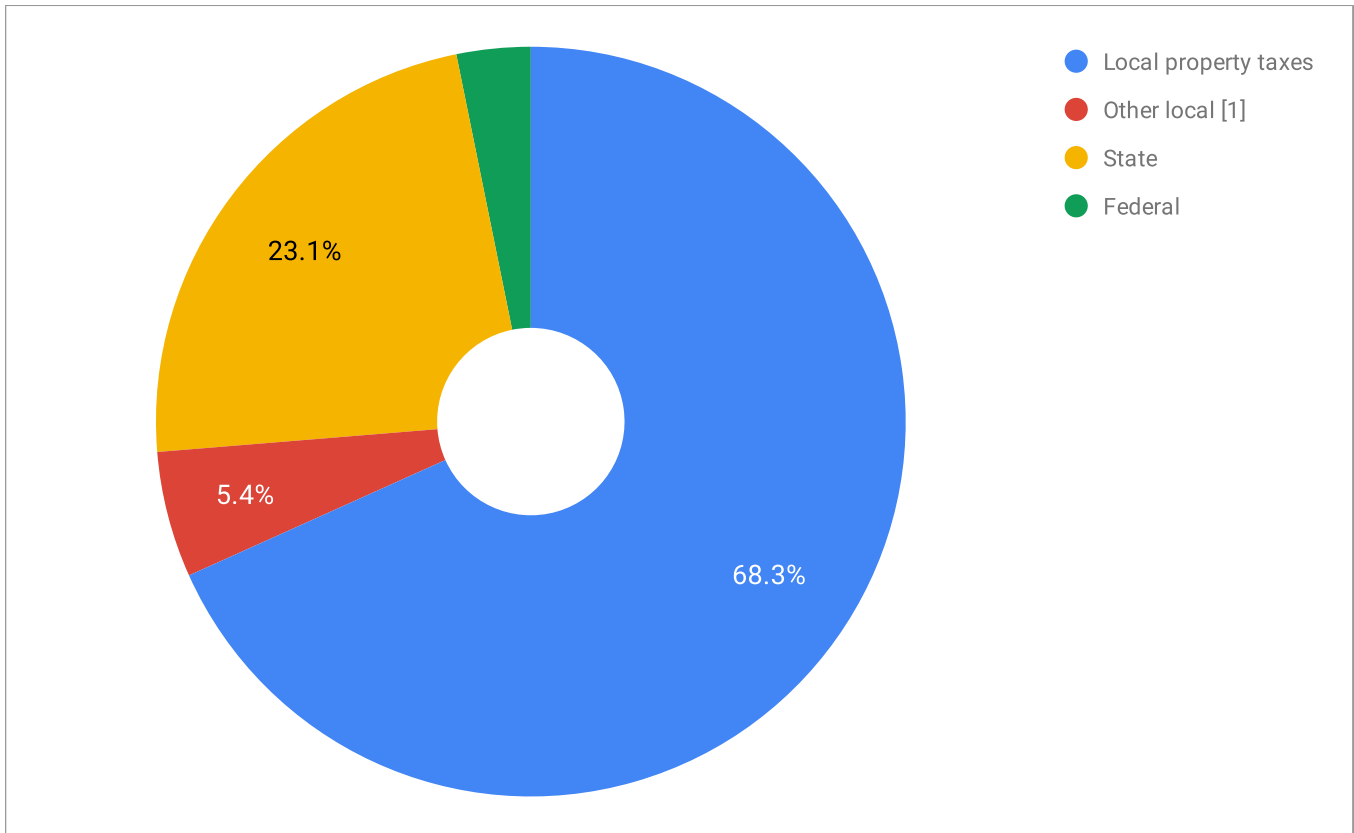
(in millions of dollars)

Proprietary funds account for activities financed primarily by revenues generated by the activities themselves. The District's only proprietary fund is used to account for self-insured medical plans; it is not part of the governmental funds and reported here for informational purposes only.

	Total
REVENUES	
Employer contributions	\$ 9.47
Employee contributions	1.74
Retiree/ COBRA contributions	0.02
Total revenues	<u>11.24</u>
EXPENDITURES	
Expected medical claims	7.78
Expected prescription claims	1.95
Stop loss premiums	0.56
Administrative fees and other	0.50
Total expenditures	<u>10.79</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	<u>-</u>
FUND BALANCES	
Net changes in fund balance	<u>0.45</u>
Beginning fund balance	<u>2.09</u>
Ending fund balance	<u>\$ 2.54</u>

Revenues by Source | All Governmental Funds

Funding **sources** describe revenue categories for all funds.



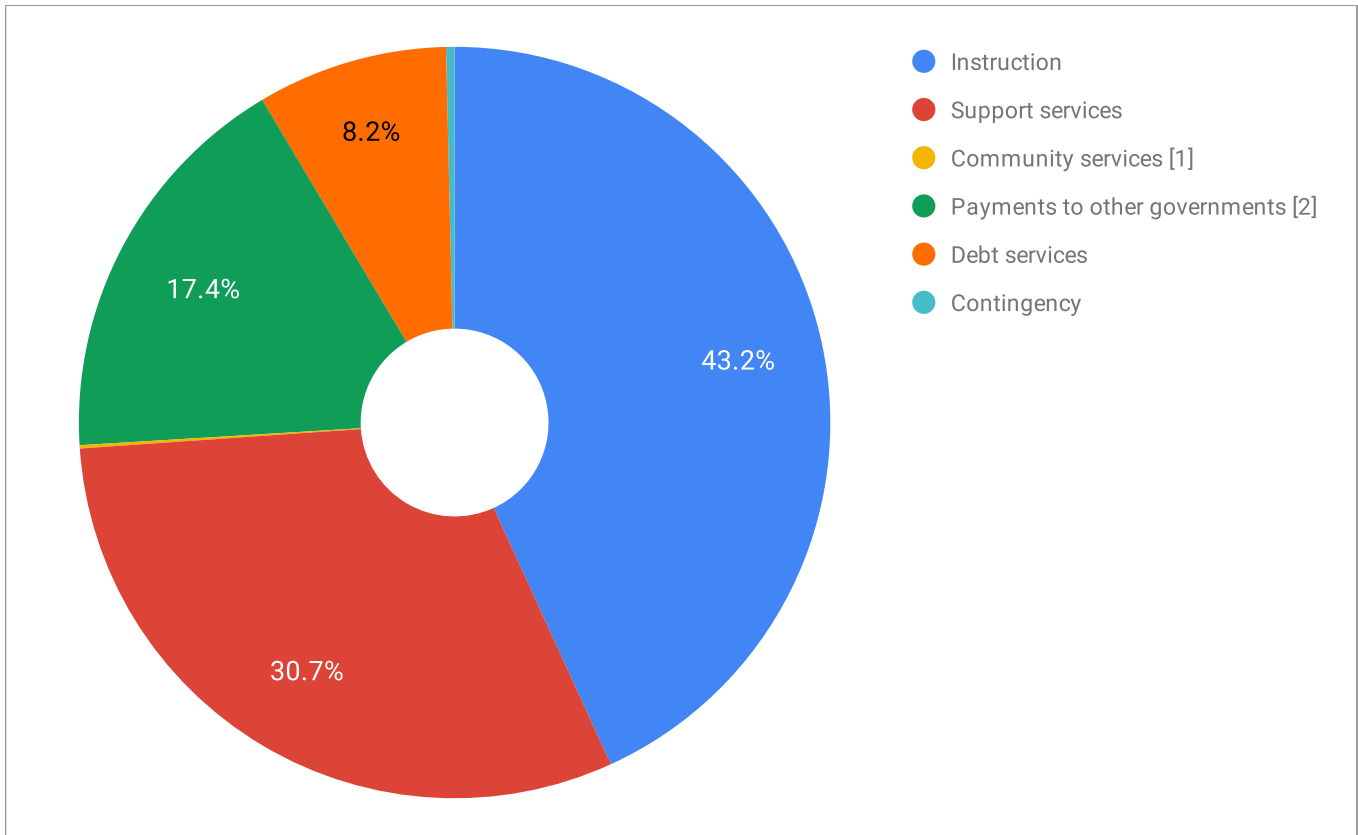
	Prior Budget	Prior Actual	Budget	+/-
Local property taxes	\$ 75,572,509	\$ 75,649,931	\$ 78,055,402	3.2%
Other local [1]	4,801,071	4,944,483	6,216,250	25.7%
State	23,703,839	25,981,372	26,417,907	1.7%
Federal	3,979,352	3,364,209	3,644,425	8.3%
Total revenues	<u>\$ 108,056,771</u>	<u>\$ 109,939,994</u>	<u>\$ 114,333,984</u>	<u>4.0%</u>

Footnotes:

1. Primarily driven by incorporation of revolving and student activity accounts.

Expenditures by Function | All Governmental Funds

Spending **functions** identify and categorize expenditures for all funds.



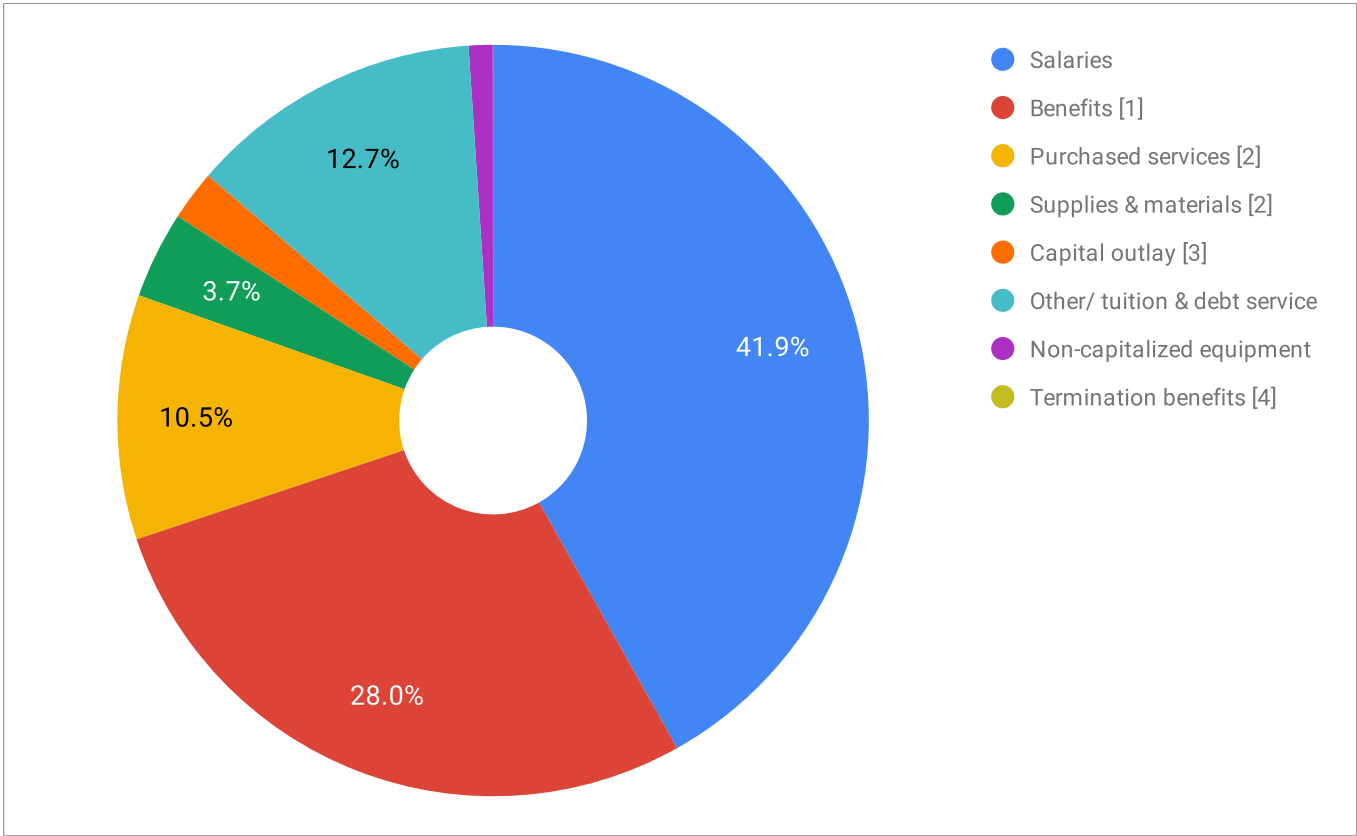
	Prior Budget	Prior Actual	Budget	+/-
Instruction	\$ 45,374,028	\$ 44,936,827	\$ 48,326,858	7.5%
Support services	32,914,067	32,999,753	34,390,530	4.2%
Community services [1]	152,148	170,408	159,666	-6.3%
Payments to other governments [2]	16,863,226	19,231,102	19,480,661	1.3%
Debt services	9,283,779	9,283,986	9,171,991	-1.2%
Contingency	339,031	-	407,854	0.0%
Total expenditures	\$ 104,926,278	\$ 106,622,076	\$ 111,937,559	5.0%

Footnotes:

1. Decrease due to grant allocations.
2. Increase primarily driven by TRS on-behalf contributions.

Expenditures by Object | All Governmental Funds

Spending **objects** identify and categorize expenditures for all funds.



	Prior Budget	Prior Actual	Budget	+/-
Salaries	\$ 45,350,562	\$ 45,237,530	\$ 46,846,796	3.6%
Benefits [1]	27,583,646	29,885,528	31,373,023	5.0%
Purchased services [2]	11,198,019	11,350,570	11,787,300	3.8%
Supplies & materials [2]	2,615,459	2,528,563	4,184,314	65.5%
Capital outlay [3]	2,782,655	2,700,985	2,412,197	-10.7%
Other/ tuition & debt service	14,267,069	13,781,341	14,166,231	2.8%
Non-capitalized equipment	1,128,156	1,136,847	1,153,972	1.5%
Termination benefits [4]	713	713	13,726	1824.8%
Total expenditures	\$ 104,926,278	\$ 106,622,076	\$ 111,937,559	5.0%

Footnotes:

1. Increasing medical and dental insurance premiums and TRS on-behalf contributions.
2. Incorporation of revolving and student activity funds.
3. Variance in technology purchases.
4. Increase in unused vacation day payouts for terminated employees.

Salaries | All Governmental Funds

Salaries include amounts paid to permanent, temporary, or substitute employees on the District's payroll.

	Prior Budget	Prior Actual	Budget	+/-
Permanent Positions				
Teachers	\$ 33,345,640	\$ 33,356,492	\$ 34,539,446	3.5%
Paraprofessionals [1]	1,653,683	1,631,016	1,782,608	9.3%
Clerical	730,005	730,731	723,051	-1.1%
Maintenance	1,305,868	1,258,210	1,315,473	4.6%
Exempt technology	597,926	598,350	614,313	2.7%
Exempt staff [2]	1,310,834	1,291,628	1,399,065	8.3%
Administrators	3,839,551	3,839,526	3,847,211	0.2%
Total permanent positions	<u>42,783,507</u>	<u>42,705,954</u>	<u>44,221,167</u>	<u>3.5%</u>
Temporary Positions				
Teacher substitutes	397,473	409,672	416,600	1.7%
Paraprofessional substitutes	79,000	82,145	83,000	1.0%
Other substitutes	29,500	32,456	35,150	8.3%
Long-term substitutes	89,224	87,267	127,000	45.5%
Temporary/ seasonal [3]	64,738	67,104	59,705	-11.0%
Total temporary positions	<u>659,934</u>	<u>678,644</u>	<u>721,455</u>	<u>6.3%</u>
Supplemental Pay				
Extra duty & overtime	475,945	438,745	448,797	2.3%
Stipends	1,350,194	1,357,559	1,378,425	1.5%
Per diem	40,730	46,388	44,155	-4.8%
Total supplemental pay	<u>1,866,869</u>	<u>1,842,693</u>	<u>1,871,377</u>	<u>1.6%</u>
Total salaries	<u>\$ 45,310,310</u>	<u>\$ 45,227,290</u>	<u>\$ 46,813,999</u>	<u>3.5%</u>

Footnotes:

1. Increase staffing to accommodate student needs and move-ins.
2. Correction of account code; RN position changes.
3. Variance in department budgets (BFAC).

Benefits | All Governmental Funds

Employee **benefits** include amounts paid by the District on behalf of employees; these amounts are not included in the gross salary, but are over and above it.

	Prior Budget	Prior Actual	Budget	+/-
Earned Benefits				
Annuities	\$ 83,500	\$ 83,500	\$ 81,000	-3.0%
TRS and THIS	1,030,051	1,022,422	1,054,985	3.2%
IMRF	627,033	621,063	635,344	2.3%
FICA/ Social Security	996,873	1,000,183	999,664	-0.1%
TRS ERO and excess costs	15,164	15,164	-	-100.0%
On-behalf payments by State (TRS) [1]	15,000,000	17,351,362	17,698,389	2.0%
Total earned benefits	17,752,621	20,093,694	20,469,382	1.9%
Fringe Benefits				
Life insurance	45,787	45,646	47,455	4.0%
Medical insurance [2]	9,044,573	9,012,500	9,196,350	2.0%
Dental insurance	496,786	492,050	489,422	-0.5%
Vision insurance	48,764	48,159	52,441	8.9%
Flex Spending Account/Health Savings Account [3]	50,800	46,800	632,750	1252.0%
Long-term disability insurance	4,743	4,743	4,644	-2.1%
Total fringe benefits	9,691,453	9,649,898	10,423,062	8.0%
Other Benefits				
Tuition reimbursement	42,066	46,935	38,700	-17.5%
Health in lieu of medical insurance [4]	1,200	-	23,280	0.0%
Other health services	-	-	-	0.0%
Total other benefits	43,266	46,935	61,980	32.1%
Total benefits	\$ 27,487,341	\$ 29,790,528	\$ 30,954,424	3.9%

Footnotes:

1. TRS calculation for on-behalf contributions has changed.
2. Driven by 11% average premium increase.
3. Includes Health Savings Account contributions.
4. Health in lieu of reimbursements recoded here.

Purchased Services | All Governmental Funds

Purchased services include amounts paid for services rendered by personnel who are not on the District's payroll and other services from companies the District may purchase. While a product or service may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

	Prior Budget	Prior Actual	Budget	+/-
Purchased Services				
Professional and technical services [1]	\$ 1,491,985	\$ 1,471,090	\$ 1,483,707	0.9%
Professional development	204,974	156,315	139,297	-10.9%
Instructional services [2]	354,676	412,622	637,472	54.5%
Contracted food services [3]	1,068,359	1,051,118	1,143,330	8.8%
Data processing services [4]	188,850	238,045	829,283	248.4%
Audit/ financial services	74,200	74,162	71,640	-3.4%
Legal services [5]	86,775	94,144	75,000	-20.3%
Other professional services [6]	504,602	558,519	161,100	-71.2%
Property services	76,030	66,315	78,100	17.8%
Sanitation services	47,800	44,341	48,100	8.5%
Cleaning services	829,150	828,900	846,300	2.1%
Repair services	456,745	481,882	439,810	-8.7%
Rentals and leases [7]	461,786	462,912	362,875	-21.6%
Pupil transportation	4,372,073	4,461,146	4,457,298	-0.1%
Travel & mileage reimbursements	66,586	53,021	72,275	36.3%
Communications	109,846	105,846	104,700	-1.1%
Advertising/ publications	52,700	56,445	60,000	6.3%
Printing	56,967	62,453	60,000	-3.9%
Water services	118,855	124,885	116,950	-6.4%
Liability insurance	210,583	210,583	212,408	0.9%
Workers compensation [8]	172,822	172,822	199,091	15.2%
Unemployment compensation	10,000	2,436	5,000	105.2%
Treasurer's fidelity bond	11,000	10,804	11,858	9.8%
Other purchased services [9]	170,656	149,765	171,706	14.7%
Total professional services	\$ 11,198,019	\$ 11,350,570	\$ 11,787,300	3.8%

Footnotes:

1. Decrease primarily driven by incomplete Title Grant allocation and budget.
2. Outsourcing special education therapy services (NIA).
3. Trending increase in food sales.
4. Increasing technology maintenance and student software; reclassification of software supplies to professional services.
5. Decrease for non bargaining year.
6. Recoding Technology Maintenance agreements.

7. Expring technology lease.
8. Workers compensation claim experience.
9. BFAC touring shows.

Supplies & Materials | All Governmental Funds

Supplies & materials include amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

	Prior Budget	Prior Actual	Budget	+/-
Supplies & Materials				
General supplies [1]	\$ 1,112,776	\$ 1,039,613	\$ 2,392,895	130.2%
Food & beverages	6,012	6,212	6,500	4.6%
Resale supplies	-	-	306,644	0.0%
Printing supplies	2,131	331	4,000	1110.0%
Paper	55,451	63,939	62,600	-2.1%
HVAC supplies [2]	9,200	16,371	65,000	297.0%
Replacement textbooks	1,200	1,171	1,200	2.5%
Library books	20,836	19,535	21,650	10.8%
Periodicals	20,499	18,499	18,100	-2.2%
Gasoline	28,967	31,371	28,000	-10.7%
Natural gas [3]	220,100	218,371	205,000	-6.1%
Electricity [3]	991,800	987,923	991,900	0.4%
Software [4]	146,487	125,229	80,825	-35.5%
Other supplies	-	-	-	0.0%
Total supplies & materials	\$ 2,615,459	\$ 2,528,563	\$ 4,184,314	65.5%

Footnotes:

1. Variance due to incorporation of revolving and student activity funds.
2. HVAC supplies recoded from general supplies.
3. Estimated based on 3-year average and projected electricity savings from lighting upgrades.
4. Subscription based software moved to purchased services.

Other Objects | All Governmental Funds

Other objects include amounts paid for goods and services not otherwise classified as salaries, benefits, purchased services, supplies, capital outlay, non-capitalized equipment, or termination benefits.

	Prior Budget	Prior Actual	Budget	+/-
Other Objects				
Reserve for contingencies [1]	\$ 339,031	\$ -	\$ 407,854	0.0%
Debt payments on principal	6,845,000	6,845,000	7,155,000	4.5%
Debt payments on interest	2,032,322	2,032,322	1,709,271	-15.9%
Dues and fees	46,500	70,144	58,200	-17.0%
Judgements	-	-	-	0.0%
Inter-fund transfers	-	-	-	0.0%
Tuition [2]	4,317,216	4,145,976	4,094,204	-1.2%
Other objects [3]	687,000	687,899	741,703	7.8%
Total other objects	<u>\$ 14,267,069</u>	<u>\$ 13,781,341</u>	<u>\$ 14,166,231</u>	<u>2.8%</u>

Footnotes:

1. Money is never spent from contingency; instead contingency is transferred to line items as they are needed.
2. Additional special education private placements.
3. Property tax rebate for outlet mall expansion.

Departments and Schools | All Governmental Funds

Department and school budgets are delegated to a budget manager. School allocations are based upon student enrollment. Department allocations are based on needs and strategic initiatives.

	Prior Budget	Prior Actual	Budget	+/-
Departments				
Board of Education/ Superintendent	\$ 295,565	\$ 300,125	\$ 284,259	-5.3%
Communications [1]	26,000	31,156	30,000	-3.7%
Finance [2]	796,885	788,264	859,763	9.1%
Food Service [3]	1,231,294	1,193,441	1,320,520	10.6%
Human Resources	54,000	66,120	67,000	1.3%
Curriculum & Instruction	606,000	567,363	577,022	1.7%
ESSA Grants [4]	586,240	513,834	459,213	-10.6%
Student Services	3,473,712	3,258,926	3,104,168	-4.7%
Special Education Grants	2,082,560	2,089,501	2,225,239	6.5%
Technology	2,063,368	2,058,163	2,049,410	-0.4%
Transportation	4,562,947	4,644,866	4,636,927	-0.2%
Capital Projects [5]	1,800,000	1,800,000	2,000,000	11.1%
Facilities	3,678,474	3,751,608	3,748,364	-0.1%
Batavia Fine Arts Centre	331,177	311,629	337,700	8.4%
Total departments	21,588,222	21,374,996	21,699,586	1.5%
Schools [6]				
Alice Gustafson School	44,812	44,235	41,538	-6.1%
Grace McWayne School	31,699	28,667	36,718	28.1%
H.C. Storm School	44,097	32,967	44,301	34.4%
Hoover-Wood School	39,119	33,254	44,684	34.4%
J.B. Nelson School	44,569	41,648	43,989	5.6%
Louise White School	40,586	34,802	42,813	23.0%
Rotolo Middle School	266,153	269,998	247,581	-8.3%
Batavia High School	812,411	763,652	816,509	6.9%
Total schools	1,323,444	1,249,223	1,318,133	5.5%
Total departments and schools	22,911,666	22,624,219	23,017,719	1.7%

Footnotes:

1. Matching prior year actual.
2. Workers compensation insurance and insurance brokers.
3. Increasing sales as well as increase in lunch prices.
4. Prior year included carover from other years. FY20 allocation less than FY19.
5. Transfer to the capital projects fund.

6. Significant increases due to carryover of unspent funds in the prior year.

Grants | All Governmental Funds

Grants are from state and federal funding sources whose related expenditures are restricted to a specific purpose.

	Prior Year		Current Year		+/-
	Revenues	Expenditures	Revenues	Expenditures	
State grants					
CTEI - Vocational Ed	\$ 70,467	\$ 70,467	\$ 71,524	\$ 71,524	\$ 1,057
TPI & TBE - Bilingual ESL	-	-	-	-	-
Total state grants	<u>70,467</u>	<u>70,467</u>	<u>71,524</u>	<u>71,524</u>	<u>1,057</u>
Federal grants					
Title I - Low Income/ At-risk [1]	737,667	541,854	491,461	418,235	(246,206)
Title IVa - Suprt & Enrichment [2]	-	-	-	-	-
Title III - LIPLEP - Lang Inst	70,880	37,616	43,636	34,823	(27,244)
Title II - Teacher quality	158,694	139,907	129,024	120,663	(29,670)
CTE Perkins - Vocational Ed	32,890	41,687	30,917	32,680	(1,973)
Total federal grants	<u>1,000,131</u>	<u>761,064</u>	<u>695,038</u>	<u>606,401</u>	<u>(305,093)</u>
Special education [3]					
IDEA - Pre-School Special Ed	64,144	62,929	28,038	28,038	(36,106)
IDEA - K-12 Special Ed	1,362,061	1,356,456	1,163,586	1,163,586	(198,475)
Total special education	<u>1,426,205</u>	<u>1,419,385</u>	<u>1,191,624</u>	<u>1,191,624</u>	<u>(234,581)</u>
					-
Total grants	<u>\$ 2,496,803</u>	<u>\$ 2,250,916</u>	<u>\$ 1,958,186</u>	<u>\$ 1,869,549</u>	<u>\$ (538,617)</u>

Footnotes:

1. Prior year included carover from other years. FY20 allocation less than FY19.
2. Title IVa funds moved to Title I.
3. Prior year included carryover from other years.

Educational Fund | Revenues and Expenditures

The **Educational Fund** is a component of the General Fund and accounts for most of the instructional and administrative aspects of the District's operations.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Property taxes	\$ 54,151,265	\$ 54,207,440	\$ 55,924,435	3.2%
Corporate property replacement taxes	463,108	463,108	551,882	19.2%
Tuition	3,000	8,677	9,000	3.7%
Earnings on investments	483,227	519,547	457,061	-12.0%
Food services [1]	997,354	1,011,964	1,107,162	9.4%
Registration & fees	1,175,200	1,183,985	1,126,058	-4.9%
Revolving accounts [13]	-	-	1,100,304	0.0%
Student activity accounts [13]	-	-	631,115	0.0%
Other [2]	781,708	813,094	366,063	-55.0%
Total local sources	58,054,862	58,207,815	61,273,080	5.3%
State Sources				
Evidence-based funding (formerly GSA)	5,259,280	5,259,843	5,435,508	3.3%
Special education	999,239	1,051,575	993,000	-5.6%
Bilingual education	-	-	-	0.0%
Drivers education	32,960	32,805	32,000	-2.5%
Vocational education	70,467	63,916	71,524	11.9%
School lunch aid	2,835	6,141	2,900	-52.8%
On-behalf payments (TRS) [3]	15,000,000	17,351,362	17,698,389	2.0%
Other grants-in-aid	14,058	14,584	14,000	-4.0%
Total state sources	21,378,839	23,780,225	24,247,321	2.0%
Federal Sources				
Title I [4]	737,667	417,927	491,461	17.6%
Education for handicapped	2,180,838	2,047,066	2,169,463	6.0%
School lunch programs	340,383	372,178	312,924	-15.9%
Title II [4]	158,694	97,251	129,024	32.7%
Title III [4]	70,880	39,491	43,636	10.5%
Medicaid/ matching outreach	458,000	361,556	467,000	29.2%
Vocational education	32,890	28,740	30,917	7.6%
Other	-	-	-	0.0%
Total federal sources	3,979,352	3,364,209	3,644,425	8.3%
Total revenues	\$ 83,413,053	\$ 85,352,249	\$ 89,164,826	4.5%

EXPENDITURES**Instruction/ Regular Programs**

Salaries	\$ 24,630,033	\$ 24,567,200	\$ 25,513,429	3.9%
Employee benefits	5,442,676	5,303,376	5,759,843	8.6%
Purchased services [5]	88,132	82,250	182,355	121.7%
Supplies and materials [5]	493,488	427,752	1,192,292	178.7%
Capital outlay	33,580	25,044	12,000	-52.1%
Other	4,100	3,800	4,100	7.9%
Non-capitalized equipment	103,554	103,873	43,776	-57.9%
Termination benefits	-	-	-	0.0%
Total instruction/ regular programs	<u>30,795,563</u>	<u>30,513,297</u>	<u>32,707,795</u>	<u>7.2%</u>

Instr/ Special Ed

Salaries	4,808,066	4,821,352	4,975,374	3.2%
Employee benefits	1,313,871	1,279,216	1,465,929	14.6%
Purchased services	402,185	422,994	126,800	-70.0%
Supplies and materials	143,980	147,887	121,687	-17.7%
Capital outlay	33,692	30,822	-	-100.0%
Other	3,189,990	3,018,750	3,103,615	2.8%
Non-capitalized equipment	15,000	13,607	15,086	10.9%
Termination benefits	-	-	-	0.0%
Total instr/ special ed	<u>9,906,784</u>	<u>9,734,629</u>	<u>9,808,491</u>	<u>0.8%</u>

Instr/ Special Ed Pre-K

Salaries	589,814	592,493	683,026	15.3%
Employee benefits	136,167	137,100	133,115	-2.9%
Purchased services	-	-	-	0.0%
Supplies and materials	5,600	7,123	5,544	-22.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed pre-k	<u>731,581</u>	<u>736,716</u>	<u>821,685</u>	<u>11.5%</u>

Instr/ Alt Learning Opp

Salaries	195,534	195,534	168,507	-13.8%
Employee benefits	58,962	59,534	56,001	-5.9%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ alt learning opp	<u>254,495</u>	<u>255,067</u>	<u>224,508</u>	<u>-12.0%</u>

Instruction/ CTE Programs

Salaries	3,400	3,516	1,600	-54.5%
Employee benefits	24	222	24	-89.2%
Purchased services	30,203	21,909	16,500	-24.7%
Supplies and materials [6]	31,963	31,365	24,624	-21.5%
Capital outlay	-	-	16,000	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	10,391	22,106	5,700	-74.2%
Termination benefits	-	-	-	0.0%
Total instruction/ cte programs	75,981	79,118	64,448	-18.5%

Instr/ Interscholastic Prog

Salaries	1,222,576	1,202,147	1,253,490	4.3%
Employee benefits	30,282	30,602	29,774	-2.7%
Purchased services	174,965	165,786	208,200	25.6%
Supplies and materials	106,548	110,006	201,410	83.1%
Capital outlay	10,000	4,676	10,000	113.9%
Other	4,500	9,813	10,000	1.9%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ interscholastic prog	1,548,870	1,523,030	1,712,874	12.5%

Instruction/ Summer School

Salaries	17,060	17,265	18,160	5.2%
Employee benefits	1,011	1,290	1,094	-15.2%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	11,823	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ summer school	18,071	18,555	31,077	67.5%

Instruction/ Gifted

Salaries	277,020	277,020	269,302	-2.8%
Employee benefits	48,368	48,930	49,015	0.2%
Purchased services	300	234	300	28.2%
Supplies and materials	5,475	4,819	2,075	-56.9%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ gifted	331,163	331,004	320,692	-3.1%

Instruction/ Drivers Education

Salaries	106,945	108,774	127,543	17.3%
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Employee benefits	22,276	22,814	28,169	23.5%
Purchased services	1,000	1,305	1,000	-23.4%
Supplies and materials	2,300	3,260	2,300	-29.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ drivers education	132,521	136,154	159,012	16.8%
Instruction/ Bilingual				
Salaries	659,399	658,999	643,706	-2.3%
Employee benefits	136,286	140,548	96,041	-31.7%
Purchased services	-	2,918	5,200	78.2%
Supplies and materials	205	205	6,725	3175.1%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ bilingual	795,890	802,671	751,672	-6.4%
Instruction/ Tuition - Private				
Salaries	53,027	53,027	54,489	2.8%
Employee benefits	1,122	1,122	1,146	2.1%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ tuition - private	54,149	54,149	55,635	2.7%
Student Svcs/ Attend & Soc Work				
Salaries	954,059	954,059	1,029,212	7.9%
Employee benefits	266,160	270,880	292,786	8.1%
Purchased services	706	673	6,706	896.0%
Supplies and materials	401	422	300	-29.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student svcs/ attend & soc work	1,221,326	1,226,034	1,329,004	8.4%
Student Services/ Guidance				
Salaries	698,628	698,460	735,167	5.3%
Employee benefits	197,920	200,076	178,350	-10.9%
Purchased services	45,000	44,158	58,200	31.8%

Supplies and materials	83	83	4,000	4696.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ guidance	941,631	942,776	975,717	3.5%

Student Services/ Health

Salaries	407,030	405,092	399,655	-1.3%
Employee benefits	118,614	118,798	161,249	35.7%
Purchased services [7]	237,185	237,601	503,100	111.7%
Supplies and materials	5,000	4,675	5,000	7.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ health	767,829	766,166	1,069,004	39.5%

Student Services/ Psych

Salaries	586,329	586,329	725,929	23.8%
Employee benefits	135,446	136,837	176,845	29.2%
Purchased services	22,000	15,096	22,000	45.7%
Supplies and materials	324	249	225	-9.7%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ psych	744,099	738,511	924,999	25.3%

Student Services/ Spch & Aud

Salaries	1,077,915	1,077,915	1,071,485	-0.6%
Employee benefits	224,727	229,792	250,450	9.0%
Purchased services	50,000	28,617	40,000	39.8%
Supplies and materials	578	425	450	5.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ spch & aud	1,353,220	1,336,749	1,362,385	1.9%

Student Services/ Other

Other	1,000	1,186	1,100	-7.3%
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Instr Staff/ Imp of Instruction

Salaries	698,115	707,703	658,110	-7.0%
Employee benefits	102,164	104,003	129,340	24.4%

Purchased services	388,164	390,583	340,306	-12.9%
Supplies and materials	42,739	33,920	29,336	-13.5%
Capital outlay	-	-	-	0.0%
Other	-	1,644	-	-100.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	4,747	0.0%
Total instr staff/ imp of instruction	1,231,183	1,237,854	1,161,839	-6.1%
Instr Staff/ Media Services				
Salaries	908,712	908,991	915,909	0.8%
Employee benefits	219,568	222,272	230,501	3.7%
Purchased services	-	-	-	0.0%
Supplies and materials	42,785	38,034	39,750	4.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ media services	1,171,065	1,169,296	1,186,159	1.4%
Instr Staff/ Assessment & Testing				
Salaries	85,500	85,500	87,638	2.5%
Employee benefits	31,838	31,838	31,614	-0.7%
Purchased services	120,000	114,842	126,900	10.5%
Supplies and materials	2,280	1,520	-	-100.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ assessment & testing	239,618	233,700	246,151	5.3%
Administration/ Board of Ed				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services [8]	12,256	12,872	25,358	97.0%
Supplies and materials	5,000	5,238	5,000	-4.5%
Capital outlay	-	-	-	0.0%
Other	27,000	32,278	28,000	-13.3%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total administration/ board of ed	44,256	50,388	58,358	15.8%
Administration/ Executive Admin				
Salaries	255,910	257,314	263,946	2.6%
Employee benefits	103,502	103,502	114,371	10.5%
Purchased services	20,300	13,294	16,500	24.1%
Supplies and materials	21,300	20,177	22,000	9.0%

Capital outlay	-	-	-	0.0%
Other	8,800	8,864	11,500	29.7%
Non-capitalized equipment	35,000	36,465	-	-100.0%
Termination benefits	-	-	-	0.0%
Total administration/ executive admin	444,812	439,616	428,317	-2.6%

Administration/ Special Education

Salaries	442,000	442,000	443,568	0.4%
Employee benefits	82,903	178,471	165,060	-7.5%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	2,454	0.0%
Total administration/ special education	524,903	620,471	611,081	-1.5%

Administration/ Emergency Ops

Salaries	2,968	968	3,000	209.9%
Employee benefits	-	15	-	-100.0%
Purchased services	1,665	3,461	5,000	44.5%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total administration/ emergency ops	4,633	4,444	8,000	80.0%

Administration/ School Admin

Salaries	2,823,461	2,826,319	2,890,347	2.3%
Employee benefits	1,101,380	1,097,573	1,120,710	2.1%
Purchased services	-	-	-	0.0%
Supplies and materials	17,652	18,283	18,550	1.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	4,415	0.0%
Total administration/ school admin	3,942,494	3,942,176	4,034,022	2.3%

Business/ Direction of Business

Salaries	150,400	150,400	154,460	2.7%
Employee benefits	62,867	62,867	63,308	0.7%
Purchased services	400	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%

Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ direction of business	213,667	213,267	217,768	2.1%
Business/ Fiscal Services				
Salaries	290,831	290,831	290,809	0.0%
Employee benefits [9]	228,031	226,802	546,975	141.2%
Purchased services	245,117	244,051	258,261	5.8%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	3,843	-	-100.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ fiscal services	763,978	765,526	1,096,045	43.2%
Business/ Operations & Maint				
Salaries	237,407	237,363	242,252	2.1%
Employee benefits	110,420	110,726	121,753	10.0%
Purchased services	124,184	120,063	122,159	1.7%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ operations & maint	472,011	468,152	486,164	3.8%
Business/ Food Services				
Salaries	111,927	96,688	126,390	30.7%
Employee benefits	-	-	-	0.0%
Purchased services [1]	1,097,711	1,075,106	1,172,530	9.1%
Supplies and materials	14,047	14,522	14,300	-1.5%
Capital outlay	6,509	6,374	6,500	2.0%
Other	1,100	750	800	6.7%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ food services	1,231,294	1,193,441	1,320,520	10.6%
Central/ Communication Svcs				
Salaries	79,800	81,255	80,000	-1.5%
Employee benefits	13,774	13,774	9,402	-31.7%
Purchased services	26,000	31,156	30,000	-3.7%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%

Total central/ communication svcs	119,574	126,185	119,402	-5.4%
Central/ Information Services				
Salaries	1,073,576	1,078,899	987,961	-8.4%
Employee benefits	302,142	303,005	275,469	-9.1%
Purchased services [10]	641,618	698,583	846,462	21.2%
Supplies and materials [11]	73,137	55,314	6,100	-89.0%
Capital outlay	310,904	242,970	100,000	-58.8%
Other	-	-	-	0.0%
Non-capitalized equipment	779,045	796,683	798,000	0.2%
Termination benefits	-	-	-	0.0%
Total central/ information services	3,180,422	3,175,453	3,013,992	-5.1%
Central/ Human Resources				
Salaries	275,378	308,449	327,349	6.1%
Employee benefits	94,405	92,996	101,840	9.5%
Purchased services [12]	232,330	240,268	283,203	17.9%
Supplies and materials	30,500	31,000	31,000	0.0%
Capital outlay	-	-	-	0.0%
Other	-	2,581	2,700	4.6%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	1,948	0.0%
Total central/ human resources	632,614	675,294	748,039	10.8%
Central/ Other Services				
Other	-	-	-	0.0%
Community Services				
Salaries	26,189	26,189	30,615	16.9%
Employee benefits	29	29	186	544.6%
Purchased services	4,050	4,050	3,250	-19.8%
Supplies and materials	501	-	10,500	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total community services	30,768	30,267	44,551	47.2%
Non-Public School Services				
Salaries	28,822	-	28,797	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	87,874	135,456	80,853	-40.3%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%

Termination benefits	-	-	-	0.0%
Total non-public school services	116,696	135,456	109,650	-19.1%
Non-prog Charges/ Tuition				
On-behalf payments by State (TRS)	15,000,000	17,351,362	17,698,389	2.0%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Tuition	1,127,226	1,127,226	990,589	-12.1%
Total non-prog charges/ tuition	16,127,226	18,478,588	18,688,978	1.1%
Revolving Accounts [13]				
Salaries	-	-	35,425	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	-	-	97,225	0.0%
Supplies and materials	-	-	1,031,854	0.0%
Capital outlay	-	-	2,300	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Total revolving accounts [13]	-	-	1,166,804	0.0%
Student Activity Accounts [13]				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	630,933	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Total student activity accounts [13]	-	-	630,933	0.0%
Proportionate Share				
Payments to other entities	116,696	135,456	109,650	-19.1%
Contingency				
Provision for contingencies	292,119	-	299,740	0.0%
Total expenditures	80,574,204	82,290,843	88,106,262	7.1%
OTHER FINANCING USES (SOURCES)				
Capital lease proceeds	-	-	-	0.0%
Transfers out	259,459	199,916	160,620	-19.7%
Total other financing uses (sources)	259,459	199,916	160,620	-19.7%

FUND BALANCE

Net changes in fund balance	<u>\$ 3,098,308</u>	3,261,322	1,219,185
Fund balance at beginning of year		<u>13,571,730</u>	<u>19,169,689</u>
FUND BALANCE AT END OF YEAR *		<u>\$ 16,833,052</u>	<u>\$ 20,388,874</u>

Footnotes:

1. A la carte sales higher; meal price increase.
2. Aurora TIF surplus payment; prior year includes MidValley tuition error refund.
3. Driven by TRS on-behalf contributions.
4. Reflects preliminary allocations, which are expected to increase to levels similar to the prior year.
5. Federal grant spending has changed.
6. Grants expenditures are unknown.
7. Reallocation of IDEA grant expenditures.
8. FY19 expenditures were low, Triple I conference not attended.
9. Includes BEA retirement incentives.
10. Reallocating subscriptions here.
11. Moving subscriptions away from here.
12. District Insurance, financial audit, legal services recoded.
13. New reporting requirement; not included in prior years.

Operations & Maintenance Fund | Revenues and Expenditures

The **Operations & Maintenance Fund** is a component of the General Fund and accounts for the repair and maintenance of the District's property.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Property taxes	\$ 8,046,534	\$ 8,054,824	\$ 8,610,822	6.9%
Earnings on investments	36,000	40,894	35,975	-12.0%
Food services	-	-	-	0.0%
BFAC admissions	200,000	203,675	215,000	5.6%
BFAC rentals	320,950	355,399	303,500	-14.6%
Other rentals and revenue	45,669	45,900	20,000	-56.4%
Total local sources	8,649,153	8,700,692	9,185,297	5.6%
Total revenues	8,649,153	8,700,692	9,185,297	5.6%
EXPENDITURES				
Plant Services				
Salaries	1,351,542	1,296,581	1,354,786	4.5%
Employee benefits	368,469	333,344	389,049	16.7%
Purchased services	1,541,814	1,570,976	1,503,900	-4.3%
Supplies and materials	1,545,205	1,546,532	1,567,900	1.4%
Capital outlay	411,345	505,895	436,000	-13.8%
Other	-	-	-	0.0%
Non capitalized equipment	72,000	51,531	55,000	6.7%
Termination benefits	713	713	162	-77.2%
Total plant services	5,291,088	5,305,573	5,306,798	0.0%
Batavia Fine Arts Centre				
Salaries [1]	126,050	128,460	173,371	35.0%
Employee benefits [1]	14,218	14,225	38,244	168.9%
Purchased services	249,597	228,697	271,200	18.6%
Supplies and materials	16,900	16,425	20,000	21.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non capitalized equipment	30,530	29,947	20,000	-33.2%
Termination benefits	-	-	-	0.0%
Total Batavia Fine Arts Centre	437,294	417,754	522,815	25.1%
Payments to Other Gov Units				
Property tax rebate [2]	687,000	687,899	741,703	7.8%

Contingency

Provision for contingencies	25,290	-	108,114	0.0%
Total expenditures	<u>6,440,672</u>	<u>6,411,226</u>	<u>6,679,430</u>	<u>4.2%</u>

OTHER FINANCING SOURCES (USES)

Transfers in	-	-	-	0.0%
Transfers out	<u>(1,944,000)</u>	<u>(1,944,000)</u>	<u>(2,144,000)</u>	<u>10.3%</u>
Total other financing sources (uses)	<u>(1,944,000)</u>	<u>(1,944,000)</u>	<u>(2,144,000)</u>	<u>10.3%</u>

FUND BALANCE

Net changes in fund balance	<u>\$ 264,481</u>	345,466	361,868
Fund balance at beginning of year		<u>5,302,760</u>	<u>5,624,730</u>
FUND BALANCE AT END OF YEAR *		<u>\$ 5,648,226</u>	<u>\$ 5,986,598</u>

Footnotes:

1. New assistant theatre manager position.
2. Property tax rebate for outlet mall expansion.

Working Cash Fund | Revenues and Expenditures

The **Working Cash Fund** is a component of the General Fund and accounts for the financial resources held by the District to be used as loans for working capital improvements to any other fund for which taxes are levied.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Earnings on investments	-	-	-	0.0%
Donations [1]	60,000	60,000	60,000	0.0%
Total local sources	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0.0%</u>
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0.0%</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
FUND BALANCE				
Net changes in fund balance	<u>\$ 60,000</u>	60,000	60,000	
Fund balance at beginning of year		2,912,076	2,972,076	
FUND BALANCE AT END OF YEAR *		<u>\$ 2,972,076</u>	<u>\$ 3,032,076</u>	

Footnotes:

1. Fourth of five annual payments from Boosters for field turf.

Municipal Retirement Fund | Revenues and Expenditures

The **Municipal Retirement Fund** is a special revenue fund that account for the District's portion of pension contributions to the Illinois Municipal Retirement Fund and Social Security for non-licensed employees.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
IMRF pension levy	\$ 707,183	\$ 707,781	\$ 762,782	7.8%
Social Security/ Medicare levy	999,600	1,000,419	1,106,948	10.6%
Corporate personal prop. replacement taxes	100,000	100,000	100,000	0.0%
Earnings on investments	9,100	9,540	8,391	-12.0%
Other	-	-	-	0.0%
Total local sources	1,815,883	1,817,741	1,978,121	8.8%
Total revenues	1,815,883	1,817,741	1,978,121	8.8%
EXPENDITURES				
Instruction				
Regular programs	344,695	348,102	360,888	3.7%
Special education programs	331,794	343,574	341,879	-0.5%
Special education pre-K program	40,766	42,047	43,947	4.5%
Remedial and supplemental programs	2,692	2,820	2,199	-22.0%
CTE programs	23	51	22	-55.7%
Interscholastic programs	37,647	44,505	37,961	-14.7%
Summer school program	-	247	-	-100.0%
Gifted program	3,869	3,875	3,745	-3.4%
Drivers education program	1,082	1,532	1,369	-10.6%
Bilingual program	9,080	9,069	9,040	-0.3%
Total instruction	771,648	795,821	801,051	0.7%
Support Programs				
Pupils:				
Attendance & social work	13,000	12,992	14,108	8.6%
Guidance services	9,168	9,392	9,810	4.5%
Health services	50,924	53,987	47,374	-12.2%
Psychological services	7,979	7,977	9,940	24.6%
Speech pathology services	14,817	14,816	14,709	-0.7%
Instructional staff:				
Improvement of instruction services	16,020	17,868	13,635	-23.7%
Education media services	37,238	37,309	33,946	-9.0%
Assessment & testing	1,208	1,208	1,224	1.3%
General administration	15,212	19,119	18,689	-2.3%

School administration	149,890	150,616	148,131	-1.7%
Business:				
Direction of business	2,135	2,135	2,173	1.8%
Fiscal services	49,076	50,453	49,041	-2.8%
Operation & maintenance of plant services	263,449	265,046	262,866	-0.8%
Pupil transportation services	16,290	16,343	16,626	1.7%
Food services	8,081	6,805	9,025	32.6%
Central:				
Communication services	13,972	14,222	19,618	37.9%
Information services	139,386	143,659	140,418	-2.3%
Human resources	19,672	20,092	21,710	8.1%
Exempt clerical	16,523	20,801	25,803	24.0%
Community services	4,684	4,684	5,465	16.7%
Total support programs	<u>848,722</u>	<u>869,522</u>	<u>864,312</u>	<u>-0.6%</u>
Contingency				
Provision for contingencies	-	-	-	0.0%
Total expenditures	<u>1,620,369</u>	<u>1,665,343</u>	<u>1,665,363</u>	<u>0.0%</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
FUND BALANCE				
Net changes in fund balance	<u>\$ 195,514</u>	152,398	312,758	
Fund balance at beginning of year		245,960	321,677	
FUND BALANCE AT END OF YEAR *		<u>\$ 245,960</u>	<u>\$ 634,435</u>	

Footnotes:

Transportation Fund | Revenues and Expenditures

The **Transportation Fund** is a special revenue fund that accounts for activity relating to pupil transportation to and from school.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Property taxes	2,675,509	2,678,018	2,558,358	-4.5%
Earnings on investments	12,501	14,235	12,522	-12.0%
Pupil activities & fees	-	-	-	0.0%
Other	300	287	200	-30.2%
Total local revenues	2,688,310	2,692,540	2,571,080	-4.5%
State Sources				
Transportation aid	2,325,000	2,201,147	2,170,586	-1.4%
Total revenues	5,013,310	4,893,686	4,741,666	-3.1%
EXPENDITURES				
Regular Transportation Services				
Salaries	94,141	94,440	96,842	2.5%
Employee benefits	36,340	36,340	36,972	1.7%
Purchased services	4,361,378	4,434,051	4,445,133	0.2%
Supplies and materials	7,467	9,322	8,000	-14.2%
Capital outlay	-	-	-	0.0%
Other	-	5,384	-	-100.0%
Non capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total regular transportation services	4,499,325	4,579,537	4,586,947	0.2%
Payments to Other Gov Units	49,000	64,615	49,980	-22.6%
Contingency				
Provision for contingencies	14,622	-	-	0.0%
Total expenditures	4,513,947	4,579,537	4,586,947	0.2%
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	-	-	-	0.0%

FUND BALANCE

Net changes in fund balance	\$	<u>499,363</u>	314,149	154,719
Fund balance at beginning of year			<u>1,526,027</u>	<u>1,921,223</u>
FUND BALANCE AT END OF YEAR *			<u>\$ 1,840,176</u>	<u>\$ 2,075,942</u>

Debt Service Fund | Revenues and Expenditures

The **Debt Service Fund** accounts for the accumulation of, resources for, and the payment of general long-term debt principal, interest, and related costs.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Property taxes	8,992,418	9,001,448	9,092,057	1.0%
Earnings on investments	28,000	32,417	28,517	-12.0%
Other	-	-	-	0.0%
Total local revenues	<u>9,020,418</u>	<u>9,033,865</u>	<u>9,120,574</u>	<u>1.0%</u>
Total revenues	<u>9,020,418</u>	<u>9,033,865</u>	<u>9,120,574</u>	<u>1.0%</u>
EXPENDITURES				
Debt Service				
Principal retirement	6,845,000	6,845,000	7,155,000	4.5%
Interest on bonds	2,032,322	2,032,322	1,709,271	-15.9%
Service charges	2,700	2,950	3,100	5.1%
Rentals & leases	403,757	403,715	304,620	-24.5%
Total debt service	<u>9,283,779</u>	<u>9,283,986</u>	<u>9,171,991</u>	<u>-1.2%</u>
Total expenditures	<u>9,283,779</u>	<u>9,283,986</u>	<u>9,171,991</u>	<u>-1.2%</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	403,459	403,459	304,620	-24.5%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>403,459</u>	<u>403,459</u>	<u>304,620</u>	<u>-24.5%</u>
FUND BALANCE				
Net changes in fund balance	<u>\$ 140,098</u>	153,338	253,203	
Fund balance at beginning of year		3,727,001	3,880,338	
FUND BALANCE AT END OF YEAR *		<u>\$ 3,880,339</u>	<u>\$ 4,133,541</u>	

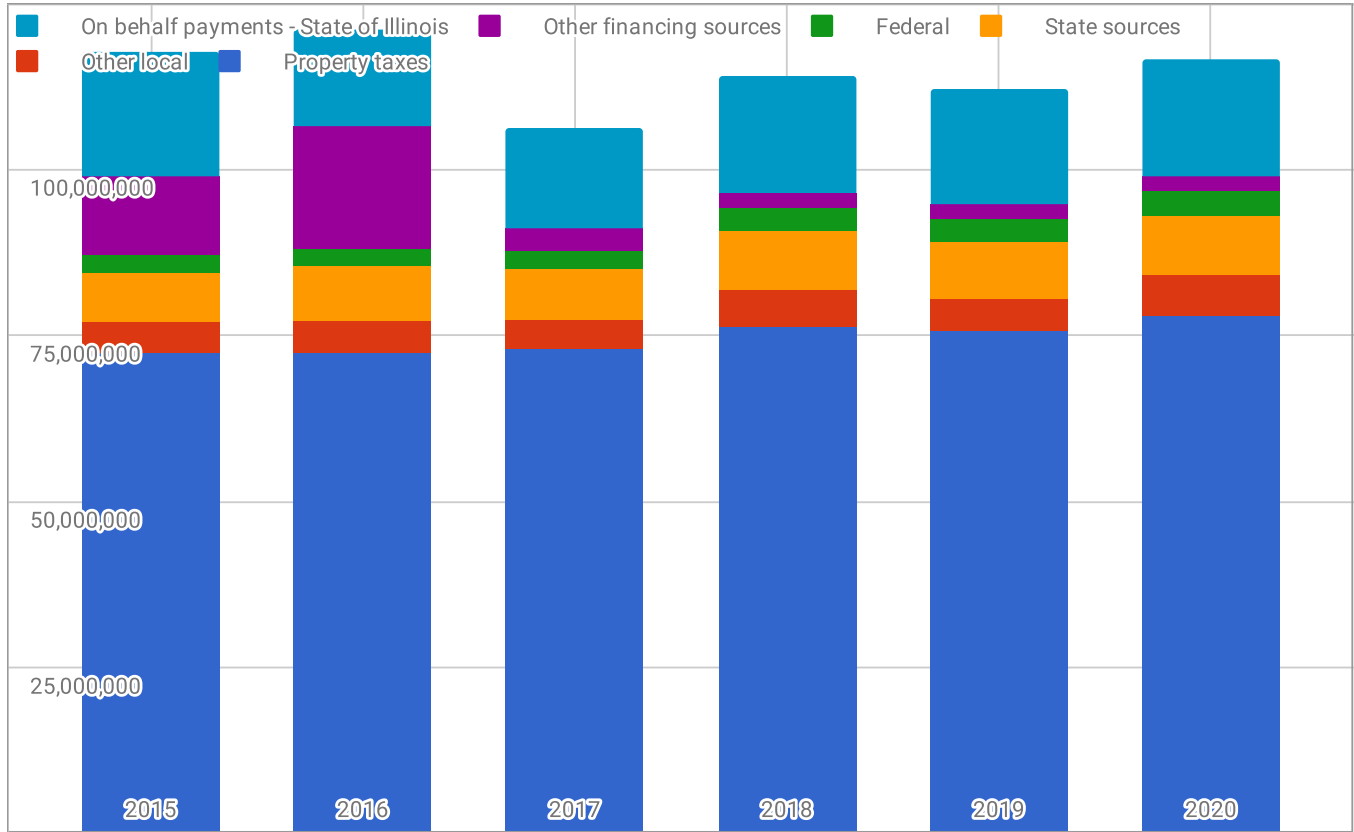
Capital Projects Fund | Revenues and Expenditures

The **Capital Projects Fund** accounts for financial resources to be used for acquisition or construction of major capital facilities and outlay.

	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Earnings on investments	-	-	-	0.0%
Land cash and donations	15,754	16,198	23,000	42.0%
Other	-	-	-	0.0%
Total local sources	<u>15,754</u>	<u>16,198</u>	<u>23,000</u>	42.0%
Total revenues	<u>15,754</u>	<u>16,198</u>	<u>23,000</u>	42.0%
EXPENDITURES				
Facilities acquisition & construction				
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	1,880,400	1,788,979	1,829,397	2.3%
Other	-	-	-	0.0%
Non capitalized equipment	82,636	82,636	216,410	161.9%
Total facilities acquisition & construction	<u>1,963,036</u>	<u>1,871,614</u>	<u>2,045,807</u>	9.3%
Total expenditures	<u>1,963,036</u>	<u>1,871,614</u>	<u>2,045,807</u>	9.3%
OTHER FINANCING SOURCES (USES)				
Transfers in	1,800,000	1,800,000	2,000,000	11.1%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>1,800,000</u>	<u>1,800,000</u>	<u>2,000,000</u>	11.1%
FUND BALANCE				
Net changes in fund balance	<u>\$ (147,282)</u>	(55,416)	(22,807)	
Fund balance at beginning of year		451,257	315,768	
FUND BALANCE AT END OF YEAR *		<u>\$ 395,841</u>	<u>\$ 292,961</u>	

Revenue Trend | All Funds

District revenues come from a combination of local, state, and federal sources. The chart below shows how each of these sources has changed over the prior four years.



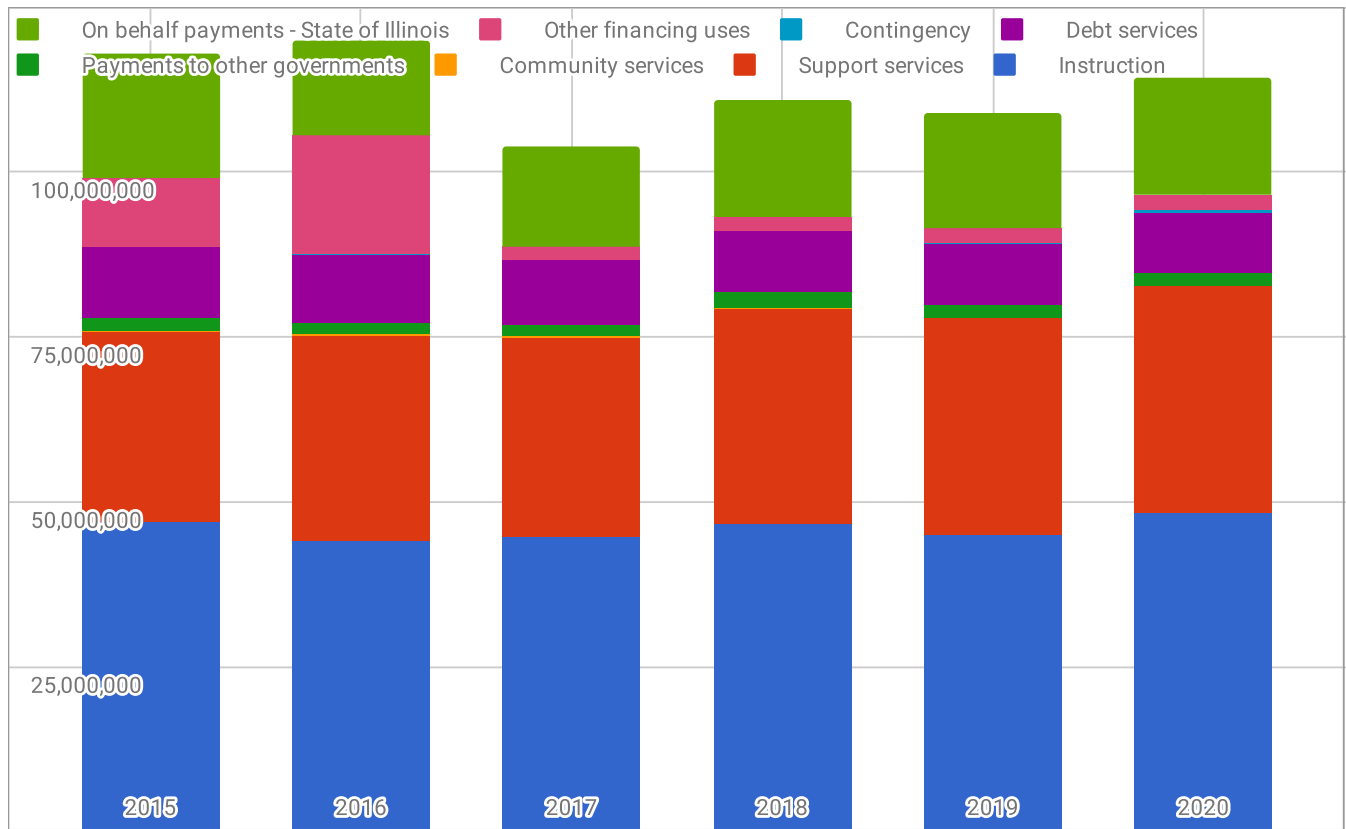
	2016	2017	2018	2019	2020
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Funding Sources

Property taxes	0.19%	0.47%	4.61%	-0.78%	3.18%
Other local	-1.81%	-2.45%	25.09%	-12.67%	25.72%
State sources	16.39%	-7.99%	17.86%	-5.03%	1.04%
Federal	-11.49%	6.49%	13.53%	6.03%	8.33%
Other financing sources	58.98%	-82.50%	-30.39%	-1.67%	4.59%
On behalf payments - State of Illinois	-23.21%	5.67%	15.33%	-1.37%	2.00%
Total revenues	2.85%	-12.08%	7.15%	-1.63%	4.01%

Expense Trend by Function | All Funds

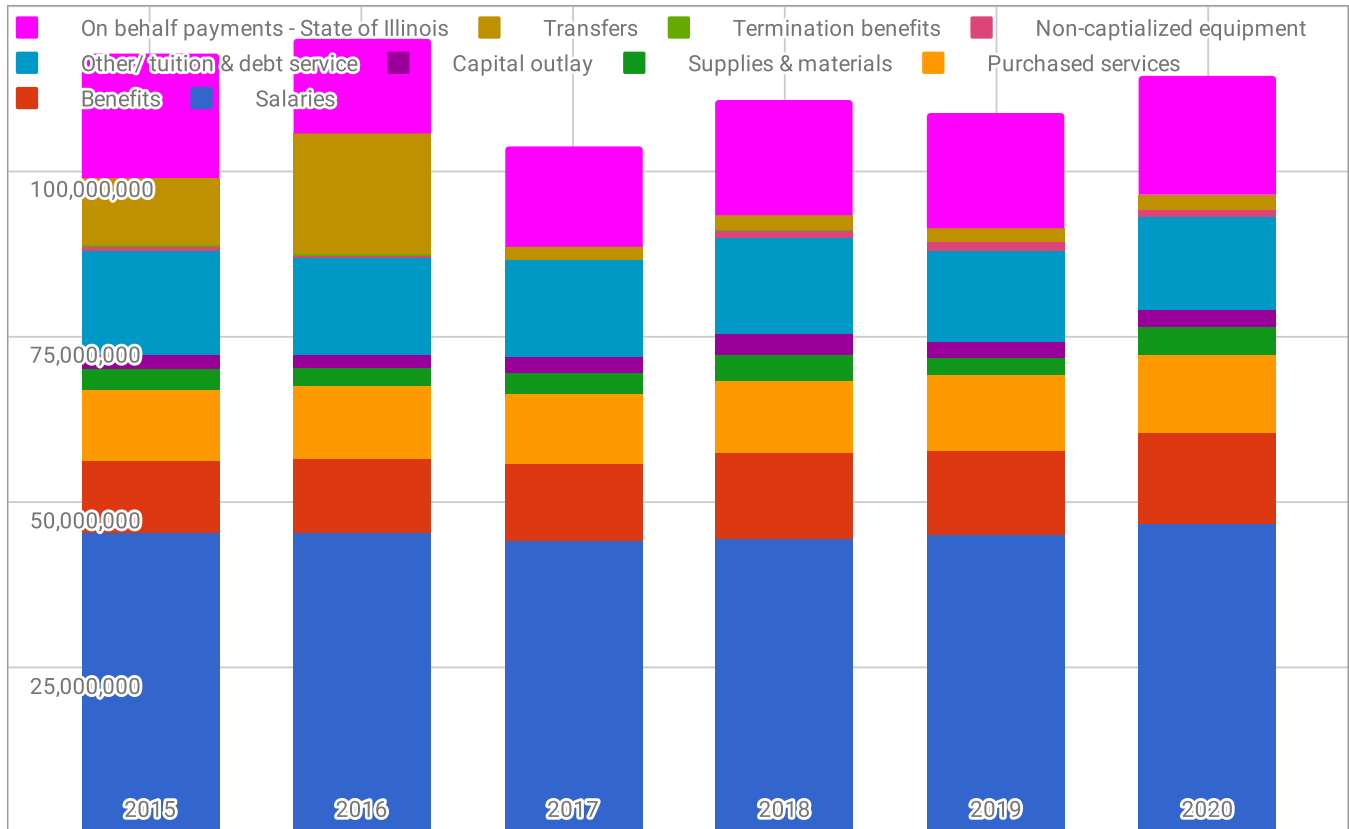
Expenses are categorized in multiple ways. The chart below shows how spending has changed by **function** over the prior four years. Functions represent the general operation areas of spending.



	2016	2017	2018	2019	2020
Spending Functions					
Instruction	-6.40%	1.42%	4.62%	-3.89%	7.54%
Support services	8.40%	-2.88%	7.44%	1.35%	4.21%
Community services	-26.44%	76.11%	-10.11%	64.95%	-6.30%
Payments to other governments	-3.16%	-13.29%	54.12%	-26.16%	-5.19%
Debt services	-5.48%	-2.59%	-5.94%	-0.58%	-1.21%
Contingency	0.00%	0.00%	0.00%	0.00%	0.00%
Other financing uses	75.80%	-89.63%	3.00%	13.35%	4.59%
On behalf payments - State of Illinois	-23.21%	5.67%	15.33%	-1.37%	2.00%
Total expenditures	1.87%	-13.52%	6.75%	-1.82%	4.98%

Expense Trend by Object | All Funds

Expenses are categorized in multiple ways. The chart below shows how spending has changed by **object** over the prior four years. Objects represent the types of expenses.



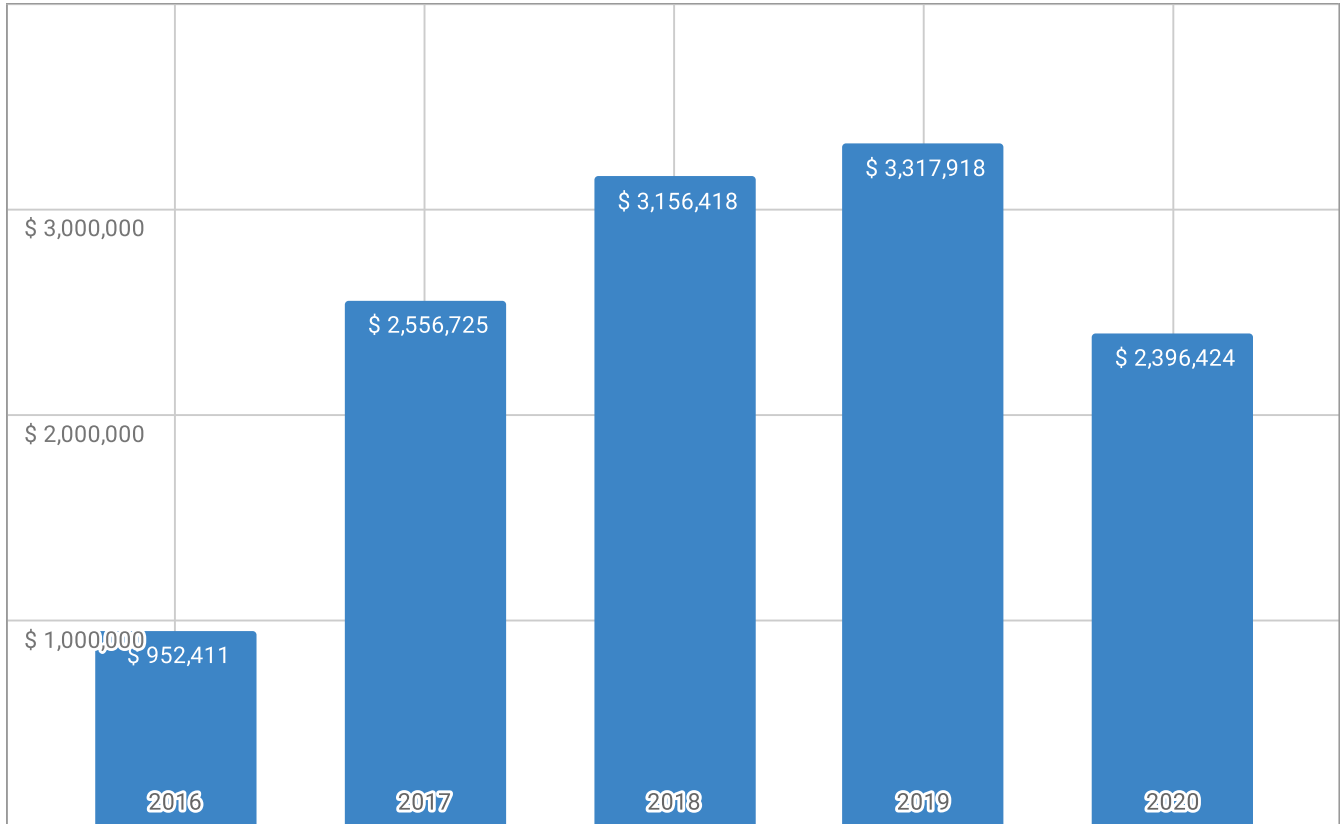
	2016	2017	2018	2019	2020
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Spending Functions

Salaries	-0.16%	-2.32%	0.79%	1.51%	3.56%
Benefits	2.28%	2.26%	10.60%	-1.93%	9.10%
Purchased services	3.74%	-1.15%	2.27%	3.26%	3.85%
Supplies & materials	-5.60%	-4.25%	35.32%	-34.73%	65.48%
Capital outlay	-23.06%	46.75%	18.23%	-14.85%	-10.69%
Other/ tuition & debt service	-5.67%	-1.85%	-0.03%	-4.85%	2.79%
Non-capitalized equipment	-47.93%	-57.46%	852.23%	-0.06%	1.51%
Termination benefits	25.61%	-86.94%	-85.38%	-71.92%	1824.83%
Transfers	75.80%	-89.63%	18.74%	-1.67%	4.59%
On behalf payments - State of Illinois	-23.21%	5.67%	15.33%	-1.37%	2.00%
Total expenditures	1.87%	-13.52%	6.75%	-1.82%	4.98%

Net Fund Balance | All Funds

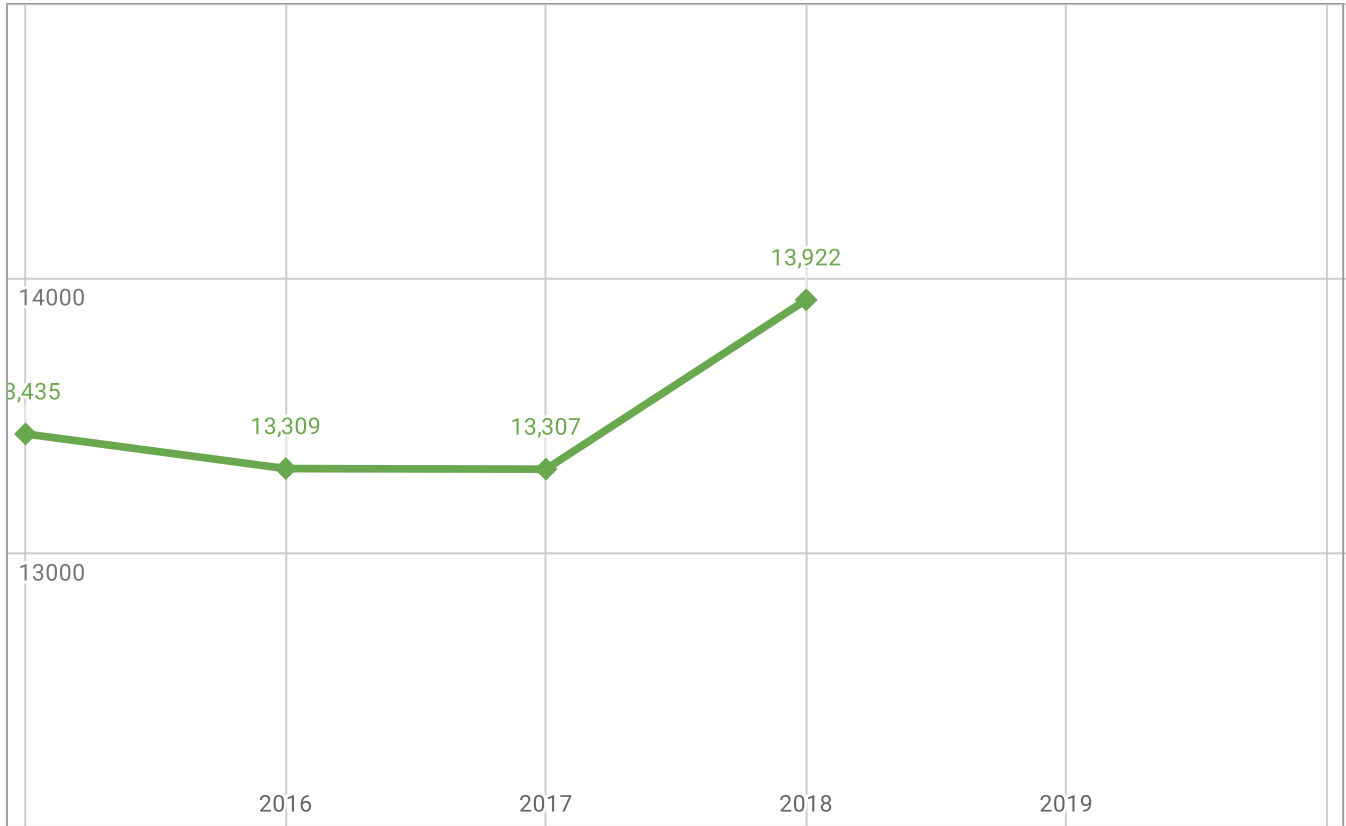
Keeping revenues and expenses aligned is a key to solid financial health. The chart below shows how the net fund balance of revenues and expenditures for the last four years.



	2016	2017	2018	2019	2020
Net of Revenues and Expenditures	\$ 952,411	\$ 2,556,725	\$ 3,156,418	\$ 3,317,918	\$ 2,396,424

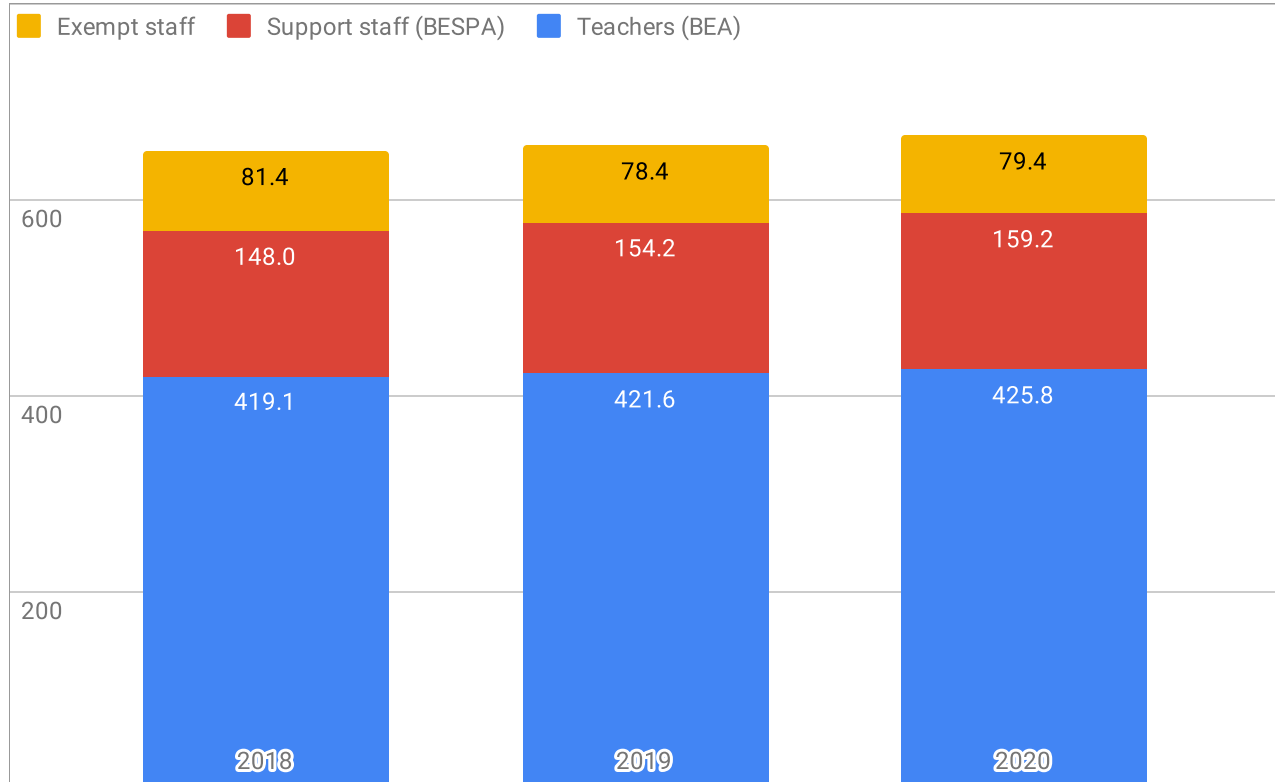
Operating Expenditures per Pupil

Operating expenditures per pupil (OEPP) is a reflection of available resources and student needs. The chart below shows the District's OEPP for the last four years.



Staffing Summary by Position Type

Permanent **staff positions** are reported in full-time equivalency (FTE). Accounting methods used to pay staff while on leaves of absence (LOA) create variances in FTE counts from year to year. The figures shown are not official staffing levels and are for information only.

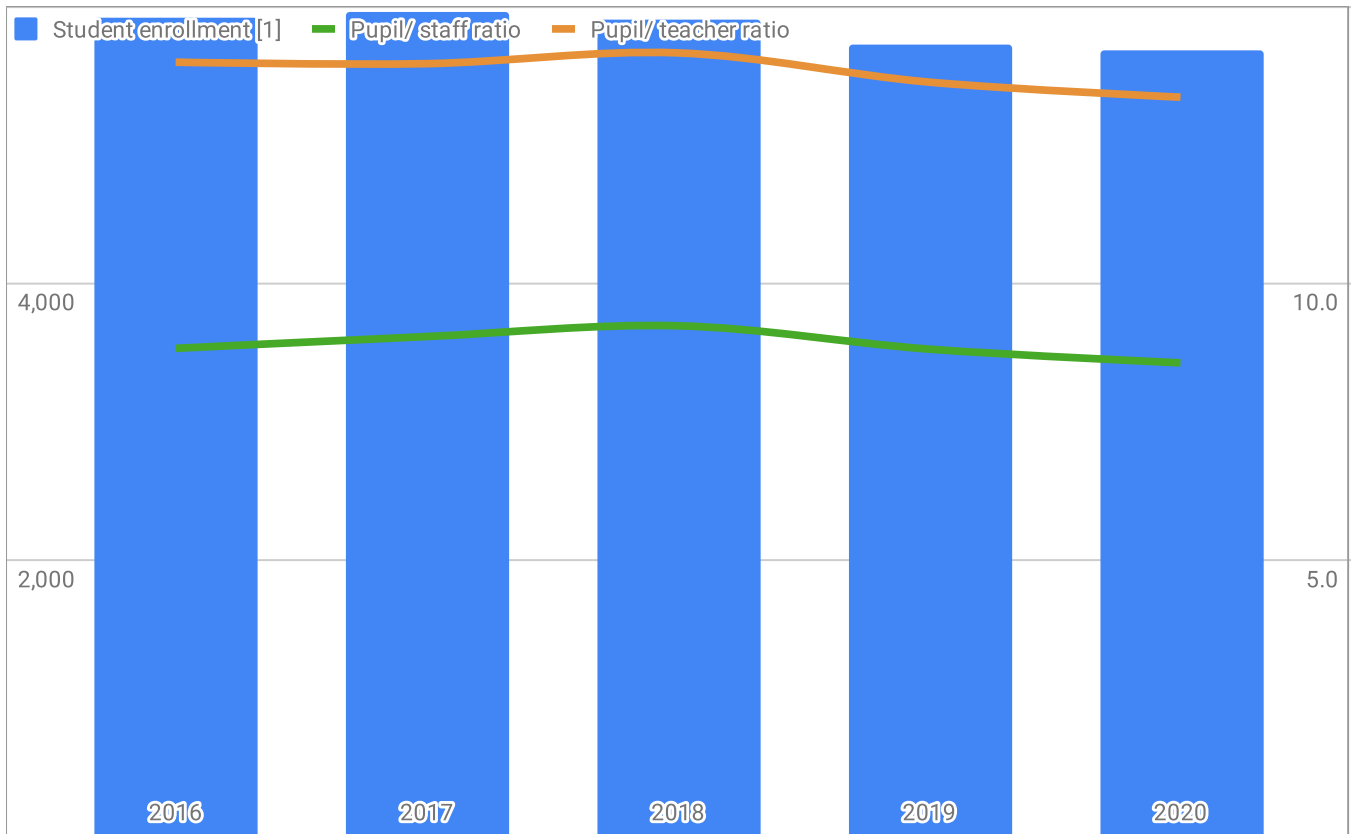


Position Type	2018	2019	2020	+/-
Teachers (BEA)				
Teacher - Core	207.5	205.7	210.3	4.6
Teacher - Special Ed	53.5	53.9	56.5	2.7
Teacher - Elective	81.3	79.9	79.0	-0.9
Teacher - Related services	40.6	41.0	43.3	2.3
Teacher - Instructional support	26.8	31.8	26.6	-5.2
Teacher - Other	9.4	9.4	10.2	0.8
Total teachers	419.1	421.6	425.8	4.2
Support staff (BESPA)				
Maintenance	25.0	25.0	25.0	0.0
Paraprofessional	86.8	93.0	98.0	5.0
Campus monitor	10.0	10.0	10.0	0.0
Secretary	26.2	26.2	26.2	0.0

Total support staff	148.0	154.2	159.2	5.0
Exempt staff				
Administrators	35.0	33.0	33.0	0.0
Technologist	10.4	10.4	10.4	0.0
Manager/ coordinator	4.5	4.5	5.5	1.0
Lunchroom aide	8.0	8.0	8.0	0.0
Nurse/ health assistant	10.0	10.0	10.0	0.0
Secretary	11.5	10.5	11.5	1.0
Therapist	2.0	2.0	1.0	-1.0
Total exempt staff	81.4	78.4	79.4	1.0
Total staff	648.5	654.2	664.1	10.2

Pupil to Staff Ratio

The pupil to staffing ratio is a key indicator of resource allocation. The chart below shows how enrollment and staffing has changed over the prior four years.



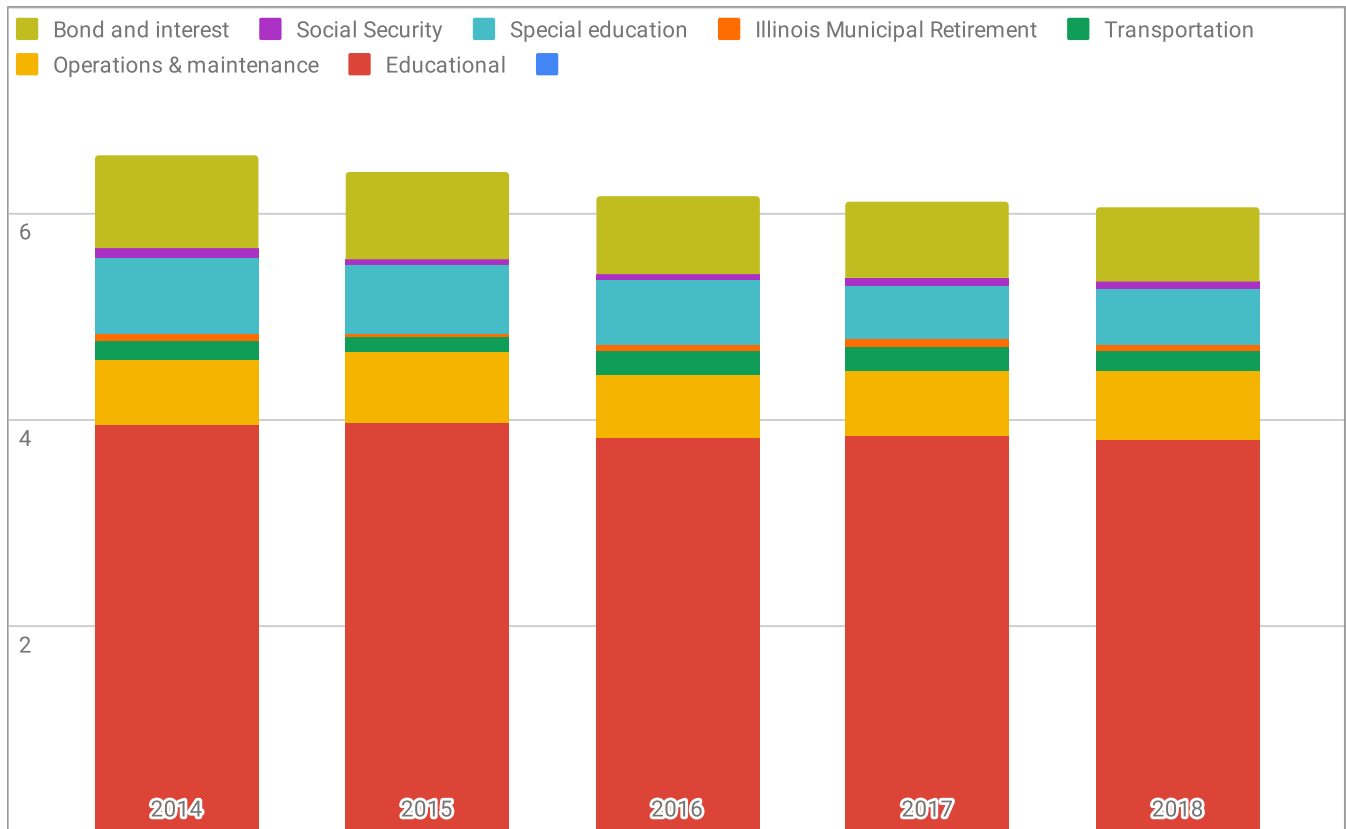
	2016	2017	2018	2019	2020
Student enrollment [1]	5,915	5,961	5,898	5,719	5,688
Staffing in full-time equivalency (FTE)	670.1	659.4	638.8	649.0	664.1
Pupil/ staff ratio	8.8	9.0	9.2	8.8	8.6
Teachers in full-time equivalency (FTE)	422.8	426.9	416.6	419.6	425.8
Pupil/ teacher ratio	14.0	14.0	14.2	13.6	13.4

Footnotes:

1. Projected enrollment; includes all students (outplaced, walk-in, pre-k, 13th grade)

Property Tax Rates

With certain exceptions, property tax rates are capped by the Property Tax Extension Limitation Law (PTELL). Bond and interest rates are based upon the District's bond principal and interest for a given year.



District Tax Rates	2014	2015	2016	2017	2018
Educational	3.9528	3.9763	3.8251	3.8474	3.8200
Operations & maintenance	0.6329	0.6737	0.6104	0.6333	0.6627
Transportation	0.1808	0.1573	0.2442	0.2375	0.1949
Illinois Municipal Retirement	0.0687	0.0350	0.0570	0.0554	0.0585
Special education	0.7414	0.6554	0.6185	0.5304	0.5301
Social Security	0.0949	0.0568	0.0570	0.0792	0.0819
Bond and interest	0.8991	0.8496	0.7607	0.7366	0.7133
Total tax rate	6.5706	6.4041	6.1729	6.1198	6.0613