

# 2021 Budget

Tentative Draft

July 21, 2020





## NOTICE

This is a **tentative draft** of the 2021 Budget:

- Prior fiscal year amounts are estimated.
- COVID-19 school closures have caused significant variance between budgeted and actual amounts in the prior fiscal year.
- All amounts depicted herein are subject to change.

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## Quick Facts

Quick facts of the 2021 Budget are:

### **Fund Balance** (Section C-4)

- A surplus of \$1.6 M.
- Ending fund balance of \$38.6 M.
- Fund balance to revenue ratio of 31%.

### **Revenues** (Section B-5)

- Total revenues are projected to decrease by 0.4% to \$98.5 M (excluding on-behalf contributions).
- Evidence-based funding is expected to remain level at \$5.5 M.
- Other state reimbursements (categoricals) are projected to decline by 13.5% to \$2.8 M.

### **Expenditures** (Sections B-6 and B-7)

- Total expenditures are projected to increase by 1.4% to \$96.9 M (excluding on-behalf contributions).
- Salaries are projected to increase by 1.9% to \$47.4 M.
- Employee benefits are projected to decline by 7.6%.
- A \$0.5 M contingency for COVID-19 related expenses.

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

- Staffing is expected to decrease by 7.6 to 659.6 FTE.
- Student enrollment is projected to decline by 1.7% to 5,518.
- The pupil to staffing ratio will remain steady at 8.4 pupils per employee.

## Executive Summary

A **tentative draft** of the 2021 Budget is presented herein for review and discussion by the Board of Education and the community.

**The 2021 Budget is balanced and a surplus of \$1.6 M is projected**, with revenues totaling \$116.6 M and expenditures totaling \$114.9 M. Disregarding \$18.1 M in on-behalf contributions – pass-through revenues and expenditures made by the State of Illinois for Teachers Retirement System (TRS) benefits – **total revenues are projected to decrease by 0.4% and expenditures are projected to increase by 1.4%** over the prior year.

Key highlights include:

- A surplus of \$1.0 M in operating funds; with non-operating funds expected to yield another \$0.6 M (Section B-1).
- A stable pupil to staffing ratio of 8.4 pupils per employee (Sections C-6 and C-7).
- Salaries to increase by 1.9% to \$47.4 M, less than inflation due to retirements.
- Employee benefits to decrease by 7.6% to \$12.6 M due to prepayment of HSA contributions in the prior year.
- Transfers for the capital projects will increase by 10% to \$2.2 M. Most of this amount is reserved for the educational facilities master plan, currently under development.
- \$8.6 M of bond principal and interest payments, leaving \$40.8 M of total bonded debt outstanding.
- Ending fund balance to revenue ratio to drop from 35% to 31% and remain above the Board's 25% target.

**COVID-19 school closures have adversely impacted budgets:** After realizing significant decreases in budgeted 2020 expenditures, particularly for pupil transportation and supplies, we anticipate local revenue declines in 2021 due to loss of investment interest income and corporate property taxes. An expense contingency of \$0.5 M has been included in 2021 to cope with the expected unexpected, allowing additional staffing, equipment, supplies, and services to meet evolving pandemic response measures and student learning needs.

## **Key Assumptions**

The following key assumptions were used in this budget:

### **Local Revenues/ Property Taxes**

- Consumer price index (CPI) of 2.3%.
- Existing equalized assessed value (EAV) increase of 3.0%.
- +\$5.0 M in new construction EAV.
- Property tax collection rate of 99.8%.

### **State Revenues**

- Stable general state aid (evidence-based funding).
- One delayed categorical reimbursement (one owing from the prior fiscal year and three of four from the current).

### **Federal Revenues**

- Decline of funds due to lower enrollment and dropping poverty rates prior to the recession.

### **COVID-19 Related**

- Student attendance will be in-person for the duration of the 2020-21 school year.
- Loss of investment interest income.
- Declining Corporate Private Property Replacement Taxes (CPPRT).



## **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
- Capital projects plan presented to Board (tentative)

### **October**

- 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
<b>REVENUES</b>			
Local sources	\$ 74.99	\$ 9.13	\$ 84.12
State sources	26.43	-	26.43
Federal sources	3.55	-	3.55
Total revenues	<u>104.96</u>	<u>9.13</u>	<u>114.09</u>
<b>EXPENDITURES</b>			
Instructional services	47.27	-	47.27
Support services	32.62	1.65	34.27
Community services	0.12	-	0.12
Payments to other governmental units	20.55	-	20.55
Debt service	-	9.17	9.17
Contingency	0.87	0.20	1.07
Total expenditures	<u>101.43</u>	<u>11.02</u>	<u>112.44</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	2.50	2.50
Bond proceeds	-	-	-
Transfers out	(2.50)	-	(2.50)
Total other financing sources (uses)	<u>(2.50)</u>	<u>2.50</u>	<u>-</u>
<b>FUND BALANCES</b>			
Net changes in fund balance	<u>1.03</u>	<u>0.62</u>	<u>1.65</u>
Beginning fund balance	<u>32.49</u>	<u>4.43</u>	<u>36.92</u>
Ending fund balance	<u>\$ 33.51</u>	<u>\$ 5.05</u>	<u>\$ 38.56</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
<b>REVENUES</b>						
Local sources	\$ 61.36	\$ 9.10	\$ 2.46	\$ 2.01	\$ 0.06	\$ 74.99
State sources	24.65	-	1.78	-	-	26.43
Federal sources	3.55	-	-	-	-	3.55
Total revenues	<u>89.56</u>	<u>9.10</u>	<u>4.24</u>	<u>2.01</u>	<u>0.06</u>	<u>104.96</u>
<b>EXPENDITURES</b>						
Instructional services	46.50	-	-	0.76	-	47.27
Support services	20.78	6.26	4.67	0.90	-	32.62
Community services	0.12	-	-	0.01	-	0.12
Payments to other gov units	19.81	0.69	0.05	-	-	20.55
Debt service	-	-	-	-	-	-
Contingency	0.76	0.11	-	-	-	0.87
Total expenditures	<u>87.97</u>	<u>7.06</u>	<u>4.72</u>	<u>1.67</u>	<u>-</u>	<u>101.43</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Transfers out	(0.16)	(2.34)	-	-	-	(2.50)
Total other fin. sources (uses)	<u>(0.16)</u>	<u>(2.34)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2.50)</u>
<b>FUND BALANCES</b>						
Net changes in fund balance	<u>1.43</u>	<u>(0.30)</u>	<u>(0.49)</u>	<u>0.33</u>	<u>0.06</u>	<u>1.03</u>
Beginning fund balance	<u>20.62</u>	<u>5.73</u>	<u>2.46</u>	<u>0.64</u>	<u>3.03</u>	<u>32.49</u>
Ending fund balance	<u>\$ 22.05</u>	<u>\$ 5.43</u>	<u>\$ 1.97</u>	<u>\$ 0.98</u>	<u>\$ 3.09</u>	<u>\$ 33.51</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
<b>REVENUES</b>			
Local sources	\$ 9.12	\$ 0.01	\$ 9.13
State sources	-	-	-
Federal sources	-	-	-
Total revenues	9.12	0.01	9.13
<b>EXPENDITURES</b>			
Instructional services	-	-	-
Support services	-	1.65	1.65
Community services	-	-	-
Payments to other governmental units	-	-	-
Debt service	9.17	-	9.17
Contingency	-	0.20	0.20
Total expenditures	9.17	1.85	11.02
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	0.30	2.20	2.50
Bond proceeds	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	0.30	2.20	2.50
<b>FUND BALANCES</b>			
Net changes in fund balance	0.26	0.36	0.62
Beginning fund balance	4.15	0.28	4.15
Ending fund balance	\$ 4.41	\$ 0.64	\$ 5.05

## Budget Summary | Proprietary Funds

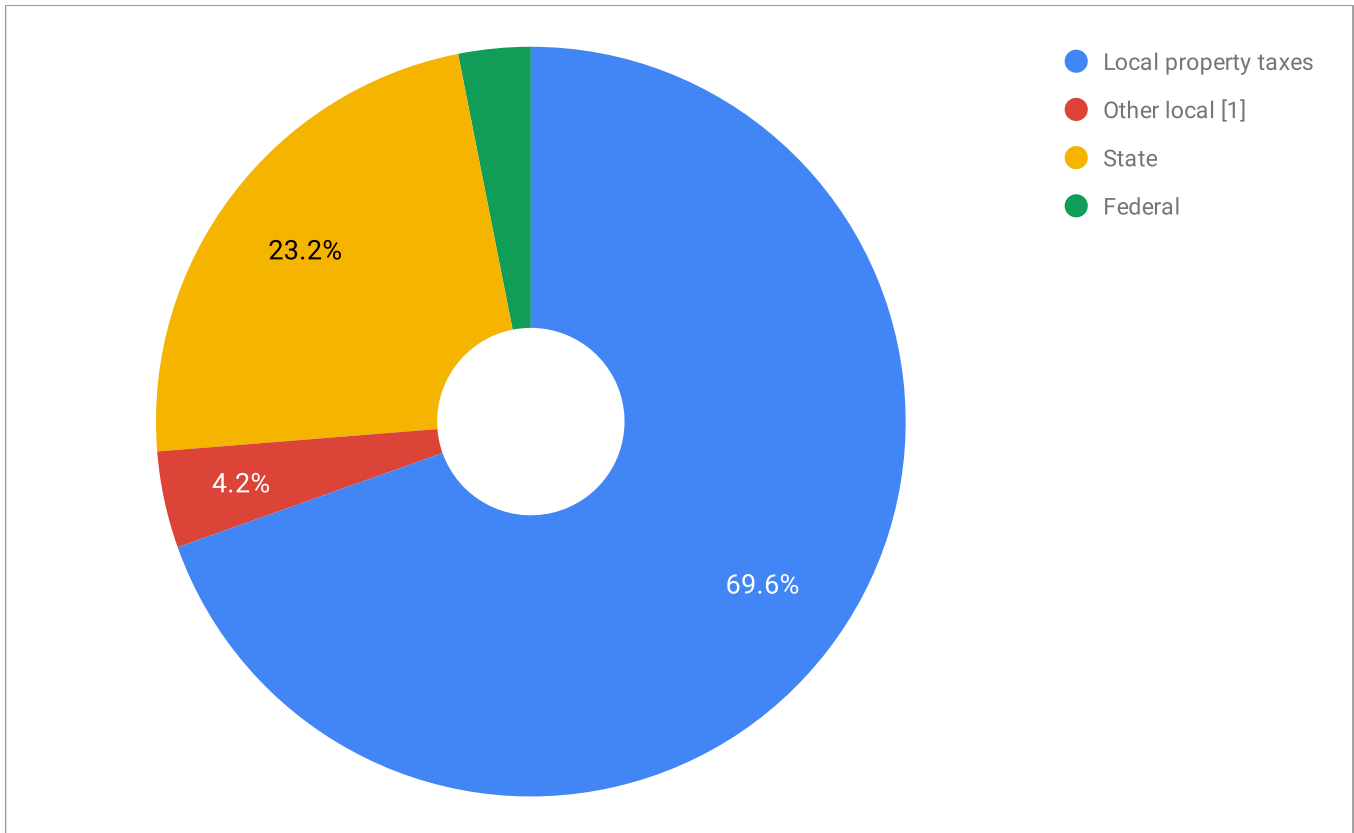
(in millions of dollars)

**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.

	<b>Total</b>
<b>REVENUES</b>	
Employer contributions	\$ 8.32
Employee contributions	1.57
Retiree/ COBRA contributions	0.05
Total revenues	<u>9.95</u>
<b>EXPENDITURES</b>	
Expected medical claims	5.23
Expected prescription claims	1.90
Stop loss premiums	0.64
Administrative fees and other	1.23
Total expenditures	<u>8.99</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	<u>-</u>
<b>FUND BALANCES</b>	
Net changes in fund balance	<u>0.96</u>
Beginning fund balance	<u>2.09</u>
Ending fund balance	<u>\$ 3.05</u>

## Revenues by Source | All Governmental Funds

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



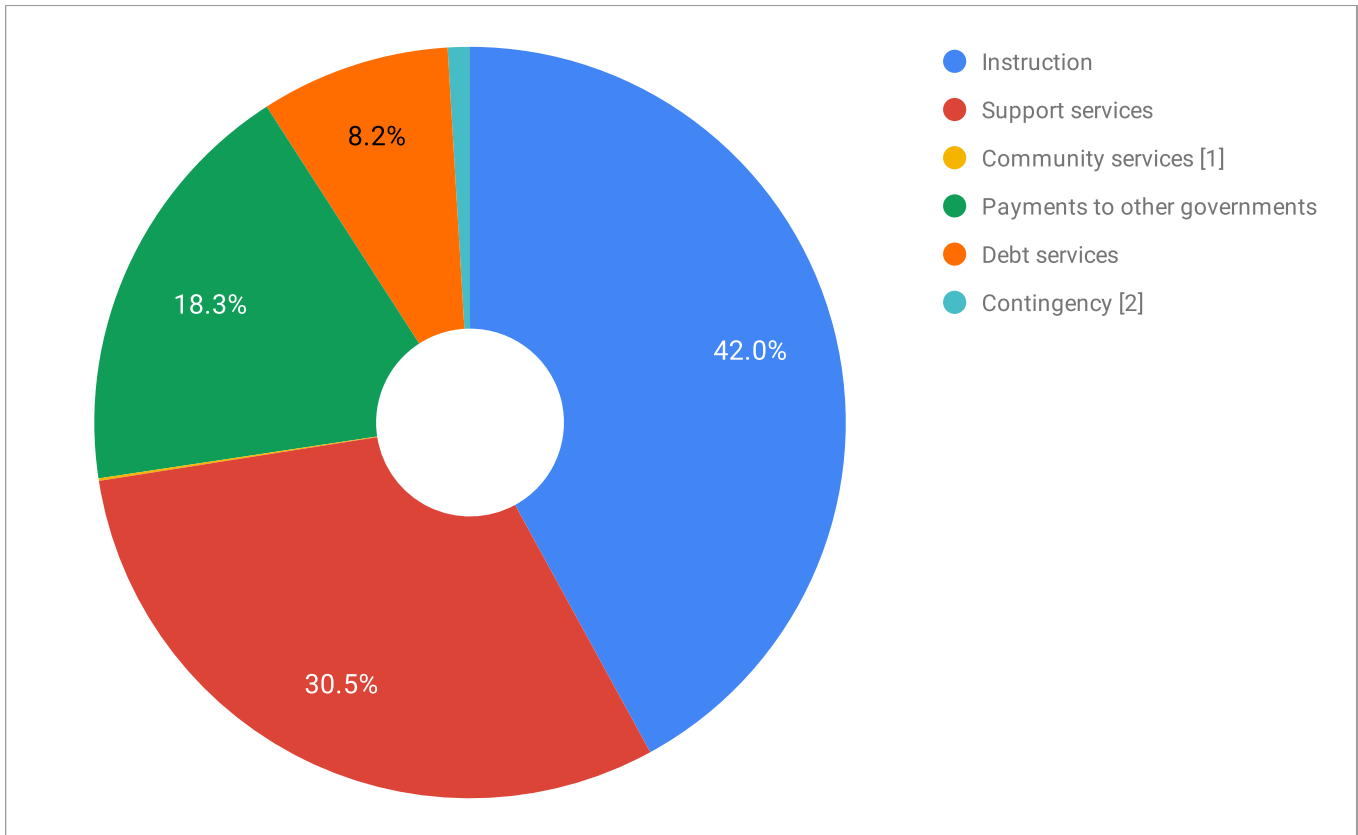
	Prior Budget	Prior Actual	Budget	+/-
Local property taxes	\$ 78,031,664	\$ 73,407,273	\$ 79,359,910	1.7%
Other local [1]	5,875,345	5,526,627	4,757,491	-19.0%
State	26,419,177	26,692,339	26,426,524	0.0%
Federal	3,991,004	2,434,118	3,547,141	-11.1%
Total revenues	<u>\$ 114,317,190</u>	<u>\$ 108,060,358</u>	<u>\$ 114,091,066</u>	<u>-0.2%</u>

**Footnotes:**

1. COVID-19 related loss of investment income and corporate property tax.

## Expenditures by Function | All Governmental Funds

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



	Prior Budget	Prior Actual	Budget	+/-
Instruction	\$ 47,767,302	\$ 47,603,134	\$ 47,266,688	-1.0%
Support services	33,270,258	32,871,110	34,271,874	3.0%
Community services [1]	176,749	144,920	121,029	-31.5%
Payments to other governments	20,256,172	20,273,823	20,546,290	1.4%
Debt services	9,171,991	9,177,290	9,166,817	-0.1%
Contingency [2]	384,100	-	1,070,393	178.7%
<b>Total expenditures</b>	<b>\$ 111,026,572</b>	<b>\$ 110,070,277</b>	<b>\$ 112,443,090</b>	<b>1.3%</b>

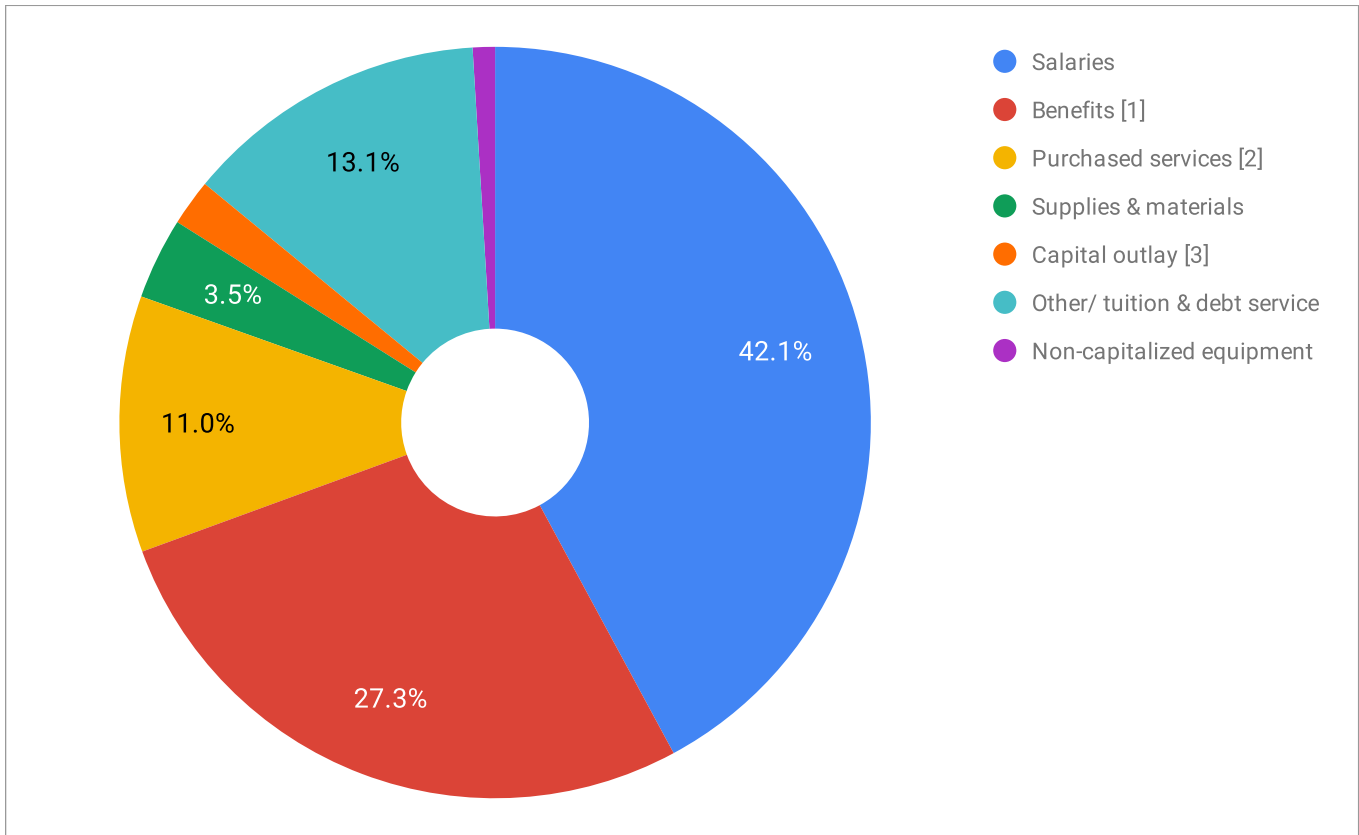
**Footnotes:**

1. Decrease due to grant allocations.

2. Contingency for COVID-19 response \$500k; special education \$150k; balance holding for unallocated school budgets.

## Expenditures by Object | All Governmental Funds

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



	Prior Budget	Prior Actual	Budget	+/-
Salaries	\$ 46,480,345	\$ 46,254,124	\$ 47,357,903	1.9%
Benefits [1]	31,383,545	31,393,477	30,698,972	-2.2%
Purchased services [2]	10,859,068	10,577,709	12,399,972	14.2%
Supplies & materials	4,045,019	3,751,627	3,943,214	-2.5%
Capital outlay [3]	2,566,205	2,472,382	2,246,700	-12.5%
Other/ tuition & debt service	14,288,635	14,251,055	14,720,879	3.0%
Non-capitalized equipment	1,382,009	1,348,320	1,075,450	-22.2%
Termination benefits	21,746	21,583	-	-100.0%
<b>Total expenditures</b>	<b>\$ 111,026,572</b>	<b>\$ 110,070,277</b>	<b>\$ 112,443,090</b>	<b>1.3%</b>

**Footnotes:**

1. Prepayment of HSA contributions in prior year.
2. Driven by typical transportation costs relative to COVID-19 savings.
3. Reserve for educational facilities master plan.



## Salaries | All Governmental Funds

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

	Prior Budget	Prior Actual	Budget	+/-
<b>Permanent Positions</b>				
Teachers	\$ 34,294,629	\$ 34,256,086	\$ 34,514,763	0.6%
Paraprofessionals [1]	1,736,153	1,724,522	1,803,440	3.9%
Clerical	714,097	701,027	693,130	-2.9%
Maintenance	1,316,621	1,321,780	1,409,876	7.1%
Exempt technology	629,650	629,494	669,718	6.4%
Exempt staff [2]	1,407,940	1,367,212	1,449,983	3.0%
Administrators	3,965,723	3,965,723	4,222,232	6.5%
Total permanent positions	<u>44,064,814</u>	<u>43,965,843</u>	<u>44,763,142</u>	<u>1.6%</u>
<b>Temporary Positions</b>				
Teacher substitutes	304,237	305,874	398,400	31.0%
Paraprofessional substitutes	99,558	126,253	83,000	-16.6%
Other substitutes	23,951	22,937	39,650	65.5%
Long-term substitutes	127,000	112,184	127,000	0.0%
Temporary/ seasonal [3]	57,160	57,985	157,005	174.7%
Total temporary positions	<u>611,905</u>	<u>625,233</u>	<u>805,055</u>	<u>31.6%</u>
<b>Supplemental Pay</b>				
Extra duty & overtime	428,731	338,124	398,762	-7.0%
Stipends	1,337,700	1,284,696	1,344,343	0.5%
Per diem	37,195	40,228	42,600	14.5%
Total supplemental pay	<u>1,803,627</u>	<u>1,663,048</u>	<u>1,785,705</u>	<u>-1.0%</u>
Total salaries	<u>\$ 46,480,345</u>	<u>\$ 46,254,124</u>	<u>\$ 47,353,903</u>	<u>1.9%</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	+/-
<b>Earned Benefits</b>				
Annuities	\$ 81,000	\$ 81,000	\$ 81,000	0.0%
TRS and THIS	1,059,739	1,057,794	1,071,486	1.1%
IMRF	635,668	637,051	653,419	2.8%
FICA/ Social Security	1,003,332	1,022,792	1,018,553	1.5%
TRS ERO and excess costs	-	-	-	0.0%
On-behalf payments by State (TRS)	17,698,389	17,698,389	18,050,000	2.0%
Total earned benefits	20,478,129	20,497,025	20,874,458	1.9%
<b>Fringe Benefits</b>				
Life insurance	47,390	47,239	47,771	0.8%
Medical insurance	8,688,435	8,689,032	8,246,116	-5.1%
Dental insurance	477,405	476,758	467,547	-2.1%
Vision insurance	53,381	53,115	53,830	0.8%
Flex Spending Account/Health Savings Account [1]	1,145,042	1,135,580	625,409	-45.4%
Long-term disability insurance	4,615	4,651	4,858	5.3%
Total fringe benefits	10,416,268	10,406,374	9,445,532	-9.3%
<b>Other Benefits</b>				
Tuition reimbursement	23,638	24,559	5,000	-78.8%
Health in lieu of medical insurance	46,911	46,921	20,040	-57.3%
Other health services	-	-	-	0.0%
Total other benefits	70,549	71,480	25,040	-64.5%
Total benefits	\$ 30,964,946	\$ 30,974,878	\$ 30,345,030	-2.0%

**Footnotes:**

1. Prepayment of HSA contributions in FY20.

## 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	+/-
<b>Purchased Services</b>				
Professional and technical services	\$ 1,967,899	\$ 1,824,865	\$ 2,096,800	6.6%
Professional development	236,930	181,869	202,550	-14.5%
Instructional services [1]	290,967	306,301	143,800	-50.6%
Contracted food services [2]	895,130	916,464	1,145,165	27.9%
Data processing services [3]	956,002	957,746	996,300	4.2%
Audit/ financial services	71,640	68,890	38,000	-47.0%
Legal services [4]	75,000	69,608	50,000	-33.3%
Other professional services [5]	161,118	146,059	337,100	109.2%
Property services	79,800	78,672	80,900	1.4%
Sanitation services	42,300	39,902	49,500	17.0%
Cleaning services	846,300	846,300	862,920	2.0%
Repair services	519,891	506,888	427,200	-17.8%
Rentals and leases [6]	359,240	363,788	364,175	1.4%
Pupil transportation	3,404,295	3,327,373	4,542,650	33.4%
Travel & mileage reimbursements	60,411	64,747	78,850	30.5%
Communications	102,844	110,336	106,000	3.1%
Advertising/ publications	58,077	36,906	53,500	-7.9%
Printing	56,986	56,837	58,800	3.2%
Water services	114,050	120,443	131,560	15.4%
Liability insurance	212,408	212,408	240,928	13.4%
Workers compensation [7]	199,091	199,091	166,716	-16.3%
Unemployment compensation	5,000	-	15,000	200.0%
Treasurer's fidelity bond	11,858	11,858	11,858	0.0%
Other purchased services [8]	131,831	130,358	199,700	51.5%
<b>Total professional services</b>	<b>\$ 10,859,068</b>	<b>\$ 10,577,709</b>	<b>\$ 12,399,972</b>	<b>14.2%</b>

**Footnotes:**

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

6. Expiring technology lease.
7. Workers compensation claim experience.
8. 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	+/-
<b>Supplies &amp; Materials</b>				
General supplies [1]	\$ 2,448,225	\$ 2,100,260	\$ 1,990,825	-18.7%
Food & beverages	3,692	3,687	7,400	100.4%
Resale supplies	306,644	294,973	286,544	-6.6%
Printing supplies	-	-	4,000	0.0%
Paper [2]	48,230	60,607	62,600	29.8%
HVAC supplies [2]	46,500	60,294	66,600	43.2%
Replacement textbooks	2,689	2,689	1,200	-55.4%
Library books	20,210	20,237	22,000	8.9%
Periodicals	17,152	17,152	18,100	5.5%
Gasoline	25,082	24,664	27,900	11.2%
Natural gas [2]	186,400	190,008	209,700	12.5%
Electricity [2]	878,850	915,160	1,167,020	32.8%
Software	61,345	61,895	79,325	29.3%
Other supplies	-	-	-	0.0%
<b>Total supplies &amp; materials</b>	<b>\$ 4,045,019</b>	<b>\$ 3,751,627</b>	<b>\$ 3,943,214</b>	<b>-2.5%</b>

**Footnotes:**

1. Decrease due to lower Title I funding.
2. Covid-related variance.

## 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	+/-
<b>Other Objects</b>				
Reserve for contingencies [1]	\$ 384,100	\$ -	\$ 1,070,393	178.7%
Debt payments on principal	7,155,000	7,155,000	7,500,000	4.8%
Debt payments on interest	1,709,271	1,709,270	1,360,197	-20.4%
Dues and fees	58,564	45,743	45,100	-23.0%
Judgements	-	-	-	0.0%
Inter-fund transfers	-	-	-	0.0%
Tuition	4,239,998	4,599,338	4,059,524	-4.3%
Other objects [2]	741,703	741,703	685,666	-7.6%
Total other objects	<u>\$ 14,288,635</u>	<u>\$ 14,251,055</u>	<u>\$ 14,720,879</u>	<u>3.0%</u>

**Footnotes:**

1. Money is never spent from contingency; instead contingency is transferred to line items as they are needed.
2. 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	+/-
<b>Departments</b>				
Board of Education/ Superintendent	\$ 284,259	\$ 268,560	\$ 230,100	-19.1%
Communications [1]	30,000	14,891	24,000	-20.0%
Finance [2]	837,511	822,324	1,034,344	23.5%
Food Service [3]	1,058,234	1,055,418	1,312,432	24.0%
Human Resources	67,000	74,450	75,300	12.4%
Curriculum & Instruction	618,514	562,053	626,123	1.2%
ESSA Grants [4]	524,627	422,926	364,825	-30.5%
Student Services	3,069,536	3,336,089	3,172,400	3.4%
Special Education Grants	2,389,858	2,378,161	2,319,974	-2.9%
Technology	2,336,638	2,175,780	2,096,648	-10.3%
Transportation	3,656,626	3,509,770	4,724,860	29.2%
Capital Projects [5]	2,000,000	2,000,000	2,200,000	10.0%
Facilities	3,748,364	3,688,940	3,996,200	6.6%
Batavia Fine Arts Centre	404,366	393,724	482,200	19.2%
Total departments	21,025,531	20,703,085	22,659,406	7.8%
<b>Schools [6]</b>				
Alice Gustafson School	41,538	32,102	51,489	24.0%
Grace McWayne School	36,718	29,204	36,853	0.4%
H.C. Storm School	44,301	40,240	40,138	-9.4%
Hoover-Wood School	44,684	27,776	56,049	25.4%
J.B. Nelson School	43,989	27,948	58,286	32.5%
Louise White School	42,813	23,041	48,000	12.1%
Rotolo Middle School	247,457	209,485	268,922	8.7%
Batavia High School	819,509	755,155	836,751	2.1%
Total schools	1,321,009	1,144,951	1,396,488	5.7%
Total departments and schools	22,346,541	21,848,037	24,055,894	7.6%

### Footnotes:

1. Savings for legal services (contract bargaining).
2. Workers compensation insurance and insurance brokers.
3. Covid-related variance.
4. Title funding decrease due to declining enrollment and poverty rate.
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	
<b>State grants</b>					
CTEI - Vocational Ed	\$ 71,524	\$ 71,541	\$ 71,524	\$ 71,500	\$ -
TPI & TBE - Bilingual ESL	-	-	-	-	-
Total state grants	<u>71,524</u>	<u>71,541</u>	<u>71,524</u>	<u>71,500</u>	<u>-</u>
<b>Federal grants</b>					
Title I - Low Income/ At-risk [1]	557,266	475,111	315,920	315,843	(241,346)
Title IVa - Suprt & Enrichment [2]	-	-	-	-	-
Title III - LIPLEP - Lang Inst	43,636	34,823	56,807	56,807	13,171
Title II - Teacher quality	139,936	131,575	121,693	121,693	(18,243)
CTE Perkins - Vocational Ed	30,917	32,246	30,917	30,816	-
Total federal grants	<u>771,755</u>	<u>673,755</u>	<u>525,337</u>	<u>525,158</u>	<u>(246,418)</u>
<b>Special education</b>					
IDEA - Pre-School Special Ed	60,949	46,634	62,450	62,450	1,501
IDEA - K-12 Special Ed	1,403,015	1,312,076	1,307,524	1,307,524	(95,491)
Total special education	<u>1,463,964</u>	<u>1,358,710</u>	<u>1,369,974</u>	<u>1,369,974</u>	<u>(93,990)</u>
					-
Total grants	<u>\$ 2,307,243</u>	<u>\$ 2,104,006</u>	<u>\$ 1,966,835</u>	<u>\$ 1,966,632</u>	<u>\$ (340,408)</u>

**Footnotes:**

1. Declining enrollment and poverty rate.
2. Title IVa funds moved to Title I.

## 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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 56,194,781	\$ 52,826,776	\$ 57,233,302	1.8%
Corporate property replacement taxes [1]	551,882	516,398	263,000	-52.3%
Tuition	9,000	390	-	-100.0%
Earnings on investments	397,453	410,147	131,200	-67.0%
Food services [1]	840,004	842,033	1,116,503	32.9%
Registration & fees	1,127,643	1,090,062	1,097,188	-2.7%
Revolving accounts	1,100,304	904,693	864,700	-21.4%
Student activity accounts	631,115	431,671	330,100	-47.7%
Other [2]	468,837	417,408	327,000	-30.3%
Total local sources	61,321,018	57,439,578	61,362,993	0.1%
<b>State Sources</b>				
Evidence-based funding (formerly GSA)	5,435,508	5,625,191	5,535,000	1.8%
Special education	993,000	991,284	987,000	-0.6%
Bilingual education	-	-	-	0.0%
Drivers education	32,000	25,574	-	-100.0%
Vocational education	71,524	64,161	71,524	0.0%
School lunch aid	4,170	3,825	3,000	-28.1%
On-behalf payments (TRS) [3]	17,698,389	17,698,389	18,050,000	2.0%
Other grants-in-aid	14,000	-	-	-100.0%
Total state sources	24,248,591	24,408,423	24,646,524	1.6%
<b>Federal Sources</b>				
Title I [4]	557,266	483,830	315,920	-43.3%
Education for handicapped	2,441,803	1,112,475	2,284,974	-6.4%
School lunch programs	310,446	320,435	314,830	1.4%
Title II [4]	139,936	116,322	121,693	-13.0%
Title III	43,636	26,034	56,807	30.2%
Medicaid/ matching outreach	467,000	348,666	422,000	-9.6%
Vocational education	30,917	26,355	30,917	0.0%
Other	-	-	-	0.0%
Total federal sources	3,991,004	2,434,118	3,547,141	-11.1%
Total revenues	\$ 89,560,613	\$ 84,282,119	\$ 89,556,658	0.0%

## EXPENDITURES

### Instruction/ Regular Programs

Salaries	\$ 25,336,880	\$ 25,271,837	\$ 25,308,057	-0.1%
Employee benefits	5,667,350	5,645,155	5,235,279	-7.6%
Purchased services [5]	74,488	60,567	93,300	25.3%
Supplies and materials	375,963	361,042	406,842	8.2%
Capital outlay	-	-	11,500	0.0%
Other	4,464	1,009	3,100	-30.6%
Non-capitalized equipment	67,533	54,750	45,000	-33.4%
Termination benefits	-	-	-	0.0%
Total instruction/ regular programs	<u>31,526,678</u>	<u>31,394,359</u>	<u>31,103,078</u>	<u>-1.3%</u>

### Instr/ Special Ed

Salaries	4,933,953	4,962,510	5,173,953	4.9%
Employee benefits	1,493,374	1,505,339	1,426,656	-4.5%
Purchased services	26,522	27,799	429,800	1520.6%
Supplies and materials	114,468	114,801	47,786	-58.3%
Capital outlay	5,600	5,561	6,500	16.1%
Other	2,992,898	3,353,954	2,850,000	-4.8%
Non-capitalized equipment	14,998	1,659	-	-100.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed	<u>9,581,813</u>	<u>9,971,624</u>	<u>9,934,695</u>	<u>3.7%</u>

### Instr/ Special Ed Pre-K

Salaries	690,353	679,765	646,679	-6.3%
Employee benefits	156,714	156,730	140,002	-10.7%
Purchased services	-	-	-	0.0%
Supplies and materials	5,544	4,811	5,672	2.3%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed pre-k	<u>852,610</u>	<u>841,306</u>	<u>792,353</u>	<u>-7.1%</u>

### Instr/ Alt Learning Opp

Salaries	161,707	161,707	166,995	3.3%
Employee benefits	56,002	56,002	46,351	-17.2%
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>217,709</u>	<u>217,709</u>	<u>213,346</u>	<u>-2.0%</u>

**Instruction/ CTE Programs**

Salaries	1,600	1,600	1,600	0.0%
Employee benefits	24	24	24	0.0%
Purchased services [6]	16,500	15,563	8,600	-47.9%
Supplies and materials [6]	24,624	26,840	23,100	-6.2%
Capital outlay [6]	16,000	16,000	28,000	75.0%
Other	-	-	-	0.0%
Non-capitalized equipment	5,700	10,320	5,800	1.8%
Termination benefits	-	-	-	0.0%
Total instruction/ cte programs	64,448	70,347	67,124	4.2%

**Instr/ Interscholastic Prog**

Salaries	1,191,832	1,162,604	1,240,798	4.1%
Employee benefits	32,220	31,562	30,797	-4.4%
Purchased services	203,291	206,633	216,200	6.4%
Supplies and materials	197,228	198,323	212,910	8.0%
Capital outlay	11,898	11,898	10,000	-16.0%
Other	10,000	10,000	10,000	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ interscholastic prog	1,646,469	1,621,021	1,720,705	4.5%

**Instruction/ Summer School**

Salaries	38,724	29,059	18,624	-51.9%
Employee benefits	1,215	2,599	-	-100.0%
Purchased services	-	-	-	0.0%
Supplies and materials	7,323	2,560	7,247	-1.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ summer school	47,262	34,218	25,871	-45.3%

**Instruction/ Gifted**

Salaries	269,302	269,302	279,528	3.8%
Employee benefits	48,318	48,318	48,121	-0.4%
Purchased services	300	-	300	0.0%
Supplies and materials	4,400	4,888	1,275	-71.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ gifted	322,320	322,508	329,224	2.1%

**Instruction/ Drivers Education**

Salaries	126,135	129,333	124,807	-1.1%
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Employee benefits	27,742	27,842	24,665	-11.1%
Purchased services	1,347	1,347	1,000	-25.7%
Supplies and materials	2,375	2,375	2,300	-3.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ drivers education	<u>157,599</u>	<u>160,898</u>	<u>152,772</u>	<u>-3.1%</u>
<b>Instruction/ Bilingual</b>				
Salaries	643,654	643,654	686,430	6.6%
Employee benefits	128,067	128,067	124,444	-2.8%
Purchased services	5,200	3,232	6,500	25.0%
Supplies and materials	6,648	7,385	3,250	-51.1%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instruction/ bilingual	<u>783,569</u>	<u>782,338</u>	<u>820,624</u>	<u>4.7%</u>
<b>Instruction/ Tuition - Private</b>				
Salaries	54,489	54,489	55,991	2.8%
Employee benefits	1,414	1,414	1,169	-17.3%
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	<u>55,903</u>	<u>55,903</u>	<u>57,160</u>	<u>2.2%</u>
<b>Student Svcs/ Attend &amp; Soc Work</b>				
Salaries	1,032,874	1,032,874	1,044,467	1.1%
Employee benefits	286,706	286,706	245,535	-14.4%
Purchased services	706	663	700	-0.8%
Supplies and materials	117	161	300	155.4%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student svcs/ attend & soc work	<u>1,320,404</u>	<u>1,320,405</u>	<u>1,291,002</u>	<u>-2.2%</u>
<b>Student Services/ Guidance</b>				
Salaries	734,990	727,672	761,059	3.5%
Employee benefits	194,078	198,458	186,508	-3.9%
Purchased services	38,000	25,613	49,100	29.2%

Supplies and materials	2,500	2,581	3,100	24.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ guidance	969,568	954,324	999,767	3.1%

**Student Services/ Health**

Salaries	388,870	390,746	453,522	16.6%
Employee benefits	163,069	161,976	134,223	-17.7%
Purchased services [7]	153,780	182,782	3,400	-97.8%
Supplies and materials	3,506	4,091	5,100	45.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ health	709,224	739,595	596,245	-15.9%

**Student Services/ Psych**

Salaries	723,836	719,232	734,782	1.5%
Employee benefits	181,173	190,709	130,888	-27.8%
Purchased services	-	-	32,650	0.0%
Supplies and materials	-	-	225	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ psych	905,009	909,941	898,545	-0.7%

**Student Services/ Spch & Aud**

Salaries	1,075,904	1,075,904	1,087,495	1.1%
Employee benefits	252,260	252,260	236,836	-6.1%
Purchased services [7]	111,673	60,806	10,000	-91.0%
Supplies and materials	435	435	450	3.4%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ spch & aud	1,440,272	1,389,406	1,334,780	-7.3%

**Student Services/ Other**

Other	1,100	187	200	-81.8%
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**Instr Staff/ Imp of Instruction**

Salaries	644,153	551,659	639,515	-0.7%
Employee benefits	132,351	133,639	119,448	-9.7%

Purchased services	501,556	474,401	486,300	-3.0%
Supplies and materials	53,158	44,343	41,716	-21.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	4,290	4,290	-	-100.0%
Total instr staff/ imp of instruction	1,335,508	1,208,332	1,286,979	-3.6%
<b>Instr Staff/ Media Services</b>				
Salaries	912,919	918,011	956,476	4.8%
Employee benefits	204,773	204,355	164,159	-19.8%
Purchased services	-	-	-	0.0%
Supplies and materials	37,363	41,494	40,100	7.3%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ media services	1,155,054	1,163,860	1,160,735	0.5%
<b>Instr Staff/ Assessment &amp; Testing</b>				
Salaries	104,286	96,326	93,590	-10.3%
Employee benefits	34,255	34,844	29,202	-14.8%
Purchased services	120,918	91,061	105,000	-13.2%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ assessment & testing	259,459	222,230	227,792	-12.2%
<b>Administration/ Board of Ed</b>				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	25,358	23,402	24,858	-2.0%
Supplies and materials	5,000	16,176	5,000	0.0%
Capital outlay	-	-	-	0.0%
Other	28,000	19,188	20,000	-28.6%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total administration/ board of ed	58,358	58,766	49,858	-14.6%
<b>Administration/ Executive Admin</b>				
Salaries	266,727	265,974	273,471	2.5%
Employee benefits	115,857	115,856	99,226	-14.4%
Purchased services	16,500	12,982	13,000	-21.2%
Supplies and materials	22,000	36,453	22,000	0.0%

Capital outlay	-	-	-	0.0%
Other	11,500	9,040	9,000	-21.7%
Non-capitalized equipment	-	9,851	-	0.0%
Termination benefits	-	-	-	0.0%
Total administration/ executive admin	432,584	450,155	416,697	-3.7%

#### Administration/ Special Education

Salaries	458,960	458,960	469,517	2.3%
Employee benefits	173,807	173,807	149,920	-13.7%
Purchased services	25,874	14,246	13,000	-49.8%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	2,454	2,454	-	-100.0%
Total administration/ special education	661,094	649,466	632,437	-4.3%

#### Administration/ Risk Management Services

Salaries	1,000	-	3,000	200.0%
Employee benefits	-	-	-	0.0%
Purchased services [8]	284,091	270,589	474,644	67.1%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total administration/ risk management s	285,091	270,589	477,644	67.5%

#### Administration/ School Admin

Salaries	2,956,813	2,945,219	3,133,958	6.0%
Employee benefits	1,155,260	1,138,020	982,166	-15.0%
Purchased services	-	-	-	0.0%
Supplies and materials	18,049	16,922	17,550	-2.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	4,415	4,415	-	-100.0%
Total administration/ school admin	4,134,537	4,104,576	4,133,674	0.0%

#### Business/ Direction of Business

Salaries	158,308	158,308	162,225	2.5%
Employee benefits	65,361	64,783	58,665	-10.2%
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 business/ direction of business	223,669	223,091	220,890	-1.2%
<b>Business/ Fiscal Services</b>				
Salaries	305,123	290,486	311,268	2.0%
Employee benefits [9]	549,554	550,855	478,010	-13.0%
Purchased services	255,247	245,581	215,200	-15.7%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	2,819	2,600	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ fiscal services	1,109,924	1,089,741	1,007,077	-9.3%
<b>Business/ Operations &amp; Maint</b>				
Salaries [1]	241,952	247,110	285,449	18.0%
Employee benefits [1]	120,703	120,918	142,239	17.8%
Purchased services	129,054	130,844	125,000	-3.1%
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	491,708	498,873	552,688	12.4%
<b>Business/ Food Services</b>				
Salaries [1]	108,904	87,838	134,567	23.6%
Employee benefits	-	-	-	0.0%
Purchased services [1]	926,730	937,735	1,162,365	25.4%
Supplies and materials	14,300	11,846	14,300	0.0%
Capital outlay	6,500	14,327	-	-100.0%
Other	800	2,933	200	-75.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ food services	1,057,234	1,054,679	1,311,432	24.0%
<b>Central/ Communication Svcs</b>				
Salaries	80,126	80,126	81,969	2.3%
Employee benefits	10,749	10,660	8,574	-20.2%
Purchased services	30,000	14,222	24,000	-20.0%
Supplies and materials	-	569	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	100	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%

Total central/ communication svcs	120,875	105,678	114,543	-5.2%
<b>Central/ Information Services</b>				
Salaries	836,106	838,280	890,367	6.5%
Employee benefits	246,531	246,531	204,453	-17.1%
Purchased services [10]	940,369	874,178	1,136,300	20.8%
Supplies and materials [11]	6,100	23,275	25,000	309.8%
Capital outlay	100,000	8,800	100,000	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	990,228	965,131	944,350	-4.6%
Termination benefits	8,354	8,354	-	-100.0%
Total central/ information services	3,127,687	2,964,548	3,300,470	5.5%
<b>Central/ Human Resources</b>				
Salaries	329,572	329,745	338,896	2.8%
Employee benefits	94,889	95,274	87,668	-7.6%
Purchased services [12]	260,951	263,552	299,300	14.7%
Supplies and materials	31,000	32,355	33,000	6.5%
Capital outlay	-	-	-	0.0%
Other	2,700	50	-	-100.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	2,070	2,070	-	-100.0%
Total central/ human resources	721,183	723,047	758,864	5.2%
<b>Central/ Other Services</b>				
Other	-	-	-	0.0%
<b>Community Services</b>				
Salaries	30,800	30,800	31,512	2.3%
Employee benefits	186	186	35	-81.3%
Purchased services	3,100	3,100	3,100	0.0%
Supplies and materials [13]	500	-	12,000	2300.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total community services	34,586	34,086	46,647	34.9%
<b>Non-Public School Services</b>				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	98,633	80,396	63,900	-35.2%
Supplies and materials	27,881	6,372	-	-100.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%

Termination benefits	-	-	-	0.0%
Total non-public school services	126,514	86,768	63,900	-49.5%
<b>Non-prog Charges/ Tuition</b>				
On-behalf payments by State (TRS)	17,698,389	17,698,389	18,050,000	2.0%
Purchased services	519,000	550,021	550,000	6.0%
Supplies and materials	-	-	-	0.0%
Tuition	1,247,100	1,245,384	1,209,524	-3.0%
Total non-prog charges/ tuition	19,464,489	19,493,794	19,809,524	1.8%
<b>Revolving Accounts</b>				
Salaries	27,725	26,640	1,550	-94.4%
Employee benefits	53	298	-	-100.0%
Purchased services	97,225	37,970	65,800	-32.3%
Supplies and materials	1,031,854	902,627	861,704	-16.5%
Capital outlay	2,300	-	-	-100.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Total revolving accounts	1,159,157	967,536	929,054	-19.9%
<b>Student Activity Accounts</b>				
Salaries	3,000	7,696	-	-100.0%
Employee benefits	-	-	-	0.0%
Purchased services	-	1,940	2,500	0.0%
Supplies and materials	630,933	406,772	367,368	-41.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Total student activity accounts	633,933	416,408	369,868	-41.7%
<b>Proportionate Share</b>				
Payments to other entities	126,514	86,768	63,900	-49.5%
<b>Contingency</b>				
Provision for contingencies	189,084	-	759,793	301.8%
Total expenditures	87,510,199	86,659,077	88,031,957	0.6%
<b>OTHER FINANCING USES (SOURCES)</b>				
Capital lease proceeds	-	-	-	0.0%
Transfers out	160,620	199,916	160,620	0.0%
Total other financing uses (sources)	160,620	199,916	160,620	0.0%

**FUND BALANCE**

Net changes in fund balance	\$ 2,211,035	(2,177,042)	1,685,321
Fund balance at beginning of year		18,985,329	20,620,479
FUND BALANCE AT END OF YEAR *		<u>\$ 16,808,287</u>	<u>\$ 22,305,800</u>

**Footnotes:**

1. Covid-related variance.
2. Prior year included refund for MidValley tuition error.
3. Driven by TRS creditable earnings.
4. Decrease due to declining enrollment and poverty rate.
5. More software services to support remote instruction.
6. Shifting grant expenditure objects.
7. Reallocation of IDEA grant expenditures and local funds.
8. Recoding; insurance coverages expected to be slightly lower than prior year.
9. BEA retirement incentives.
10. Additional software subscriptions to support remote learning.
11. Chromebook supplies for elementary take-home program.
12. HR training software and subscriptions.
13. Additional materials to support families in-need.

## 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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 8,560,640	\$ 8,047,197	\$ 8,711,907	1.8%
Earnings on investments	47,694	47,695	15,700	-67.1%
Food services	-	-	-	0.0%
BFAC admissions	165,000	173,406	170,000	3.0%
BFAC rentals	202,500	370,695	183,500	-9.4%
Other rentals and revenue	20,000	22,757	20,000	0.0%
Total local sources	8,995,834	8,661,750	9,101,107	1.2%
Total revenues	8,995,834	8,661,750	9,101,107	1.2%
<b>EXPENDITURES</b>				
<b>Plant Services</b>				
Salaries	1,341,554	1,341,528	1,416,073	5.6%
Employee benefits	380,269	375,220	365,209	-4.0%
Purchased services	1,654,186	1,658,189	1,547,880	-6.4%
Supplies and materials	1,395,750	1,457,554	1,756,420	25.8%
Capital outlay	471,510	465,026	445,700	-5.5%
Other	-	-	-	0.0%
Non capitalized equipment	42,140	48,659	56,300	33.6%
Termination benefits	162	-	-	-100.0%
Total plant services	5,285,571	5,346,177	5,587,583	5.7%
<b>Batavia Fine Arts Centre</b>				
Salaries [1]	168,507	168,421	247,399	46.8%
Employee benefits [1]	38,800	38,804	40,936	5.5%
Purchased services	197,105	188,613	274,200	39.1%
Supplies and materials	18,000	17,320	20,000	11.1%
Capital outlay	123,000	121,616	70,000	-43.1%
Other	-	-	-	0.0%
Non capitalized equipment	45,000	45,000	24,000	-46.7%
Termination benefits	-	-	-	0.0%
Total Batavia Fine Arts Centre	590,412	579,774	676,535	14.6%
<b>Payments to Other Gov Units</b>				
Property tax rebate [2]	741,703	741,703	685,666	-7.6%

**Contingency**

Provision for contingencies	125,241	-	110,600	-11.7%
Total expenditures	<u>6,742,927</u>	<u>6,667,655</u>	<u>7,060,384</u>	<u>4.7%</u>

**OTHER FINANCING SOURCES (USES)**

Transfers in	-	-	-	0.0%
Transfers out	(2,144,000)	(2,144,000)	(2,344,000)	9.3%
Total other financing sources (uses)	<u>(2,144,000)</u>	<u>(2,144,000)</u>	<u>(2,344,000)</u>	<u>9.3%</u>

**FUND BALANCE**

Net changes in fund balance	<u>\$ 108,907</u>	(149,905)	(303,277)
Fund balance at beginning of year		5,624,730	5,733,637
FUND BALANCE AT END OF YEAR *		<u>\$ 5,474,825</u>	<u>\$ 5,430,360</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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
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>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 60,000</u>	60,000	60,000	
Fund balance at beginning of year		2,972,076	3,032,076	
FUND BALANCE AT END OF YEAR *		<u>\$ 3,032,076</u>	<u>\$ 3,092,076</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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
IMRF pension levy	\$ 771,628	\$ 722,034	\$ 801,095	3.8%
Social Security/ Medicare levy	1,070,317	1,003,431	1,101,506	2.9%
Corporate personal prop. replacement taxes	100,000	100,000	100,000	0.0%
Earnings on investments	12,827	12,830	4,200	-67.3%
Other	-	-	-	0.0%
Total local sources	1,954,772	1,838,295	2,006,801	2.7%
Total revenues	1,954,772	1,838,295	2,006,801	2.7%
<b>EXPENDITURES</b>				
<b>Instruction</b>				
Regular programs	360,616	363,374	360,972	0.1%
Special education programs	343,125	353,158	350,936	2.3%
Special education pre-K program	45,278	46,384	41,584	-8.2%
Remedial and supplemental programs	2,208	2,257	2,274	3.0%
CTE programs	23	23	23	0.0%
Interscholastic programs	40,338	40,732	36,909	-8.5%
Summer school program	117	491	-	-100.0%
Gifted program	3,720	3,713	3,868	4.0%
Drivers education program	1,483	1,841	1,402	-5.4%
Bilingual program	8,969	8,977	9,591	6.9%
Total instruction	805,877	820,950	807,560	0.2%
<b>Support Programs</b>				
Pupils:				
Attendance & social work	14,092	14,545	14,414	2.3%
Guidance services	9,245	9,346	10,209	10.4%
Health services	49,134	50,769	49,866	1.5%
Psychological services	9,854	9,754	10,211	3.6%
Speech pathology services	14,748	14,749	14,932	1.2%
Instructional staff:				
Improvement of instruction services	14,621	15,369	12,971	-11.3%
Education media services	33,980	34,099	34,962	2.9%
Assessment & testing	1,272	1,340	1,300	2.2%
General administration	18,913	19,333	19,908	5.3%



School administration	147,178	146,313	148,999	1.2%
<b>Business:</b>				
Direction of business	2,245	2,245	2,296	2.3%
Fiscal services	57,690	54,948	58,796	1.9%
Operation & maintenance of plant services	266,834	274,757	287,297	7.7%
Pupil transportation services	16,962	17,032	17,899	5.5%
Food services	8,215	6,720	9,644	17.4%
<b>Central:</b>				
Communication services	14,087	14,087	14,842	5.4%
Information services	141,899	146,393	152,523	7.5%
Human resources	21,926	21,936	12,950	-40.9%
Exempt clerical	26,425	27,508	27,659	4.7%
Community services	5,499	5,499	5,783	5.2%
Total support programs	<u>874,819</u>	<u>886,743</u>	<u>907,458</u>	<u>3.7%</u>
<b>Contingency</b>				
Provision for contingencies	-	-	-	0.0%
Total expenditures	<u>1,680,696</u>	<u>1,707,692</u>	<u>1,715,018</u>	<u>2.0%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 274,076</u>	130,603	291,783	
Fund balance at beginning of year		321,677	642,448	
FUND BALANCE AT END OF YEAR *		<u>\$ 245,960</u>	<u>\$ 934,231</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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	2,338,713	2,234,046	2,403,958	2.8%
Earnings on investments	17,605	17,606	5,800	-67.1%
Pupil activities & fees	-	-	-	0.0%
Other	200	-	-	-100.0%
Total local revenues	<u>2,356,518</u>	<u>2,251,652</u>	<u>2,409,758</u>	<u>2.3%</u>
<b>State Sources</b>				
Transportation aid	2,170,586	2,233,916	1,780,000	-18.0%
Total revenues	<u>4,527,104</u>	<u>4,485,568</u>	<u>4,189,758</u>	<u>-7.5%</u>
<b>EXPENDITURES</b>				
<b>Regular Transportation Services</b>				
Salaries	98,708	98,708	101,312	2.6%
Employee benefits	38,033	38,033	35,593	-6.4%
Purchased services	3,392,130	3,327,029	4,529,355	33.5%
Supplies and materials	8,000	7,257	7,500	-6.3%
Capital outlay	-	-	-	0.0%
Other	-	418	-	0.0%
Non capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total regular transportation services	<u>3,536,871</u>	<u>3,471,444</u>	<u>4,673,760</u>	<u>32.1%</u>
<b>Payments to Other Gov Units</b>	49,980	38,326	51,100	2.2%
<b>Contingency</b>				
Provision for contingencies	69,775	-	-	-100.0%
Total expenditures	<u>3,606,646</u>	<u>3,471,444</u>	<u>4,673,760</u>	<u>29.6%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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	\$ 920,458	1,014,124	(484,002)
Fund balance at beginning of year		1,526,027	2,457,005
FUND BALANCE AT END OF YEAR *		\$ 2,540,151	\$ 1,973,003

## 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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	9,095,585	8,573,789	9,108,142	0.1%
Earnings on investments	39,781	39,783	13,100	-67.1%
Other	-	-	-	0.0%
Total local revenues	<u>9,135,366</u>	<u>8,613,571</u>	<u>9,121,242</u>	<u>-0.2%</u>
Total revenues	<u>9,135,366</u>	<u>8,613,571</u>	<u>9,121,242</u>	<u>-0.2%</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal retirement	7,155,000	7,155,000	7,500,000	4.8%
Interest on bonds	1,709,271	1,709,270	1,360,197	-20.4%
Service charges	3,100	2,400	2,000	-35.5%
Rentals & leases	304,620	310,620	304,620	0.0%
Total debt service	<u>9,171,991</u>	<u>9,177,290</u>	<u>9,166,817</u>	<u>-0.1%</u>
Total expenditures	<u>9,171,991</u>	<u>9,177,290</u>	<u>9,166,817</u>	<u>-0.1%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	304,620	304,620	304,620	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>304,620</u>	<u>304,620</u>	<u>304,620</u>	<u>0.0%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 267,996</u>	(259,099)	259,045	
Fund balance at beginning of year		3,880,338	4,148,334	
FUND BALANCE AT END OF YEAR *		<u>\$ 3,621,239</u>	<u>\$ 4,407,379</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.

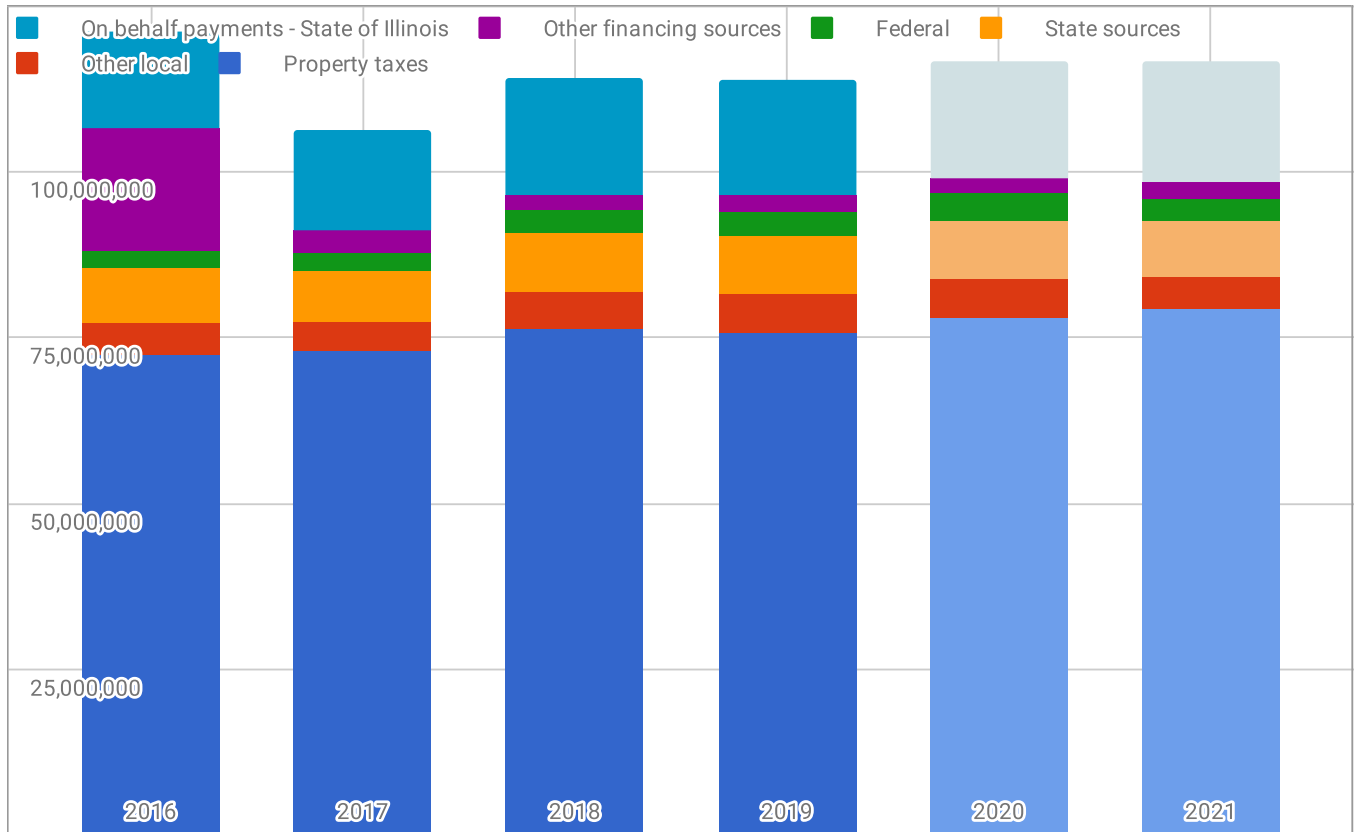
	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Earnings on investments	-	-	-	0.0%
Land cash and donations	23,000	14,290	10,000	-56.5%
Other	-	-	-	0.0%
Total local sources	<u>23,000</u>	<u>14,290</u>	<u>10,000</u>	<u>-56.5%</u>
Total revenues	<u>23,000</u>	<u>14,290</u>	<u>10,000</u>	<u>-56.5%</u>
<b>EXPENDITURES</b>				
<b>Facilities acquisition &amp; construction</b>				
Purchased services	10,378	56,815	75,000	622.7%
Supplies and materials	-	-	-	0.0%
Capital outlay	1,829,397	1,829,154	1,575,000	-13.9%
Other	-	-	-	0.0%
Non capitalized equipment	216,410	212,950	-	-100.0%
Total facilities acquisition & construction	<u>2,056,185</u>	<u>2,098,918</u>	<u>1,650,000</u>	<u>-19.8%</u>
Total expenditures	<u>2,056,185</u>	<u>2,098,918</u>	<u>1,650,000</u>	<u>-19.8%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,000,000	2,000,000	2,200,000	10.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,200,000</u>	<u>10.0%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance [1]	<u>\$ (33,185)</u>	(84,628)	560,000	
Fund balance at beginning of year		315,768	282,583	
FUND BALANCE AT END OF YEAR *		<u>\$ 231,140</u>	<u>\$ 842,583</u>	

**Footnotes:**

1. Saved for future capital projects.

## 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.



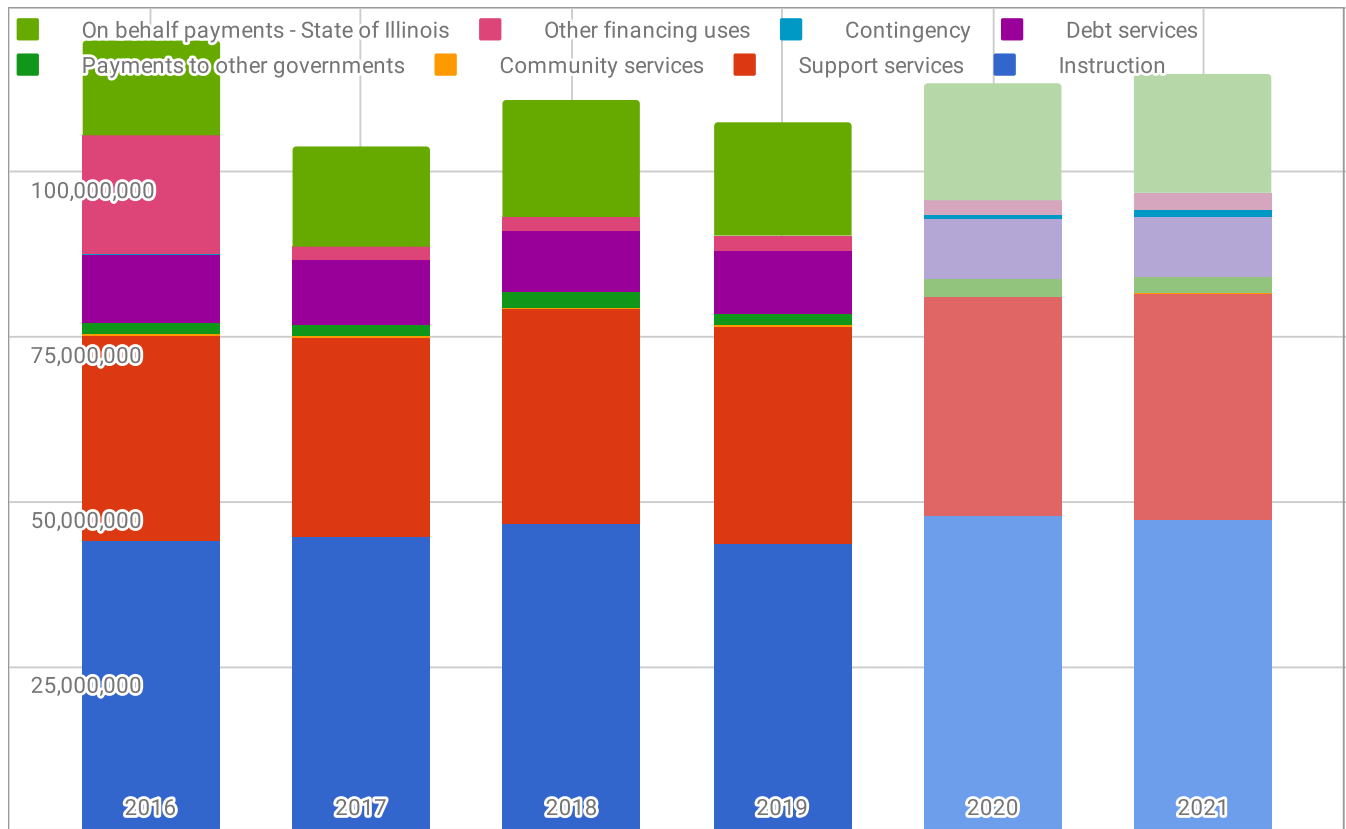
	2017	2018	2019	2020	2021
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### Funding Sources

Property taxes	0.47%	4.61%	-0.78%	3.15%	1.70%
Other local	-2.45%	25.09%	6.00%	-2.11%	-19.03%
State sources	-7.99%	17.86%	-4.68%	0.68%	-3.95%
Federal	6.49%	13.53%	15.14%	9.24%	-11.12%
Other financing sources	-82.50%	-30.39%	15.28%	-10.79%	8.68%
On behalf payments - State of Illinois	5.67%	15.33%	-1.37%	2.00%	1.99%
<b>Total revenues</b>	<b>-12.08%</b>	<b>7.15%</b>	<b>-0.09%</b>	<b>2.39%</b>	<b>-0.02%</b>

## 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.



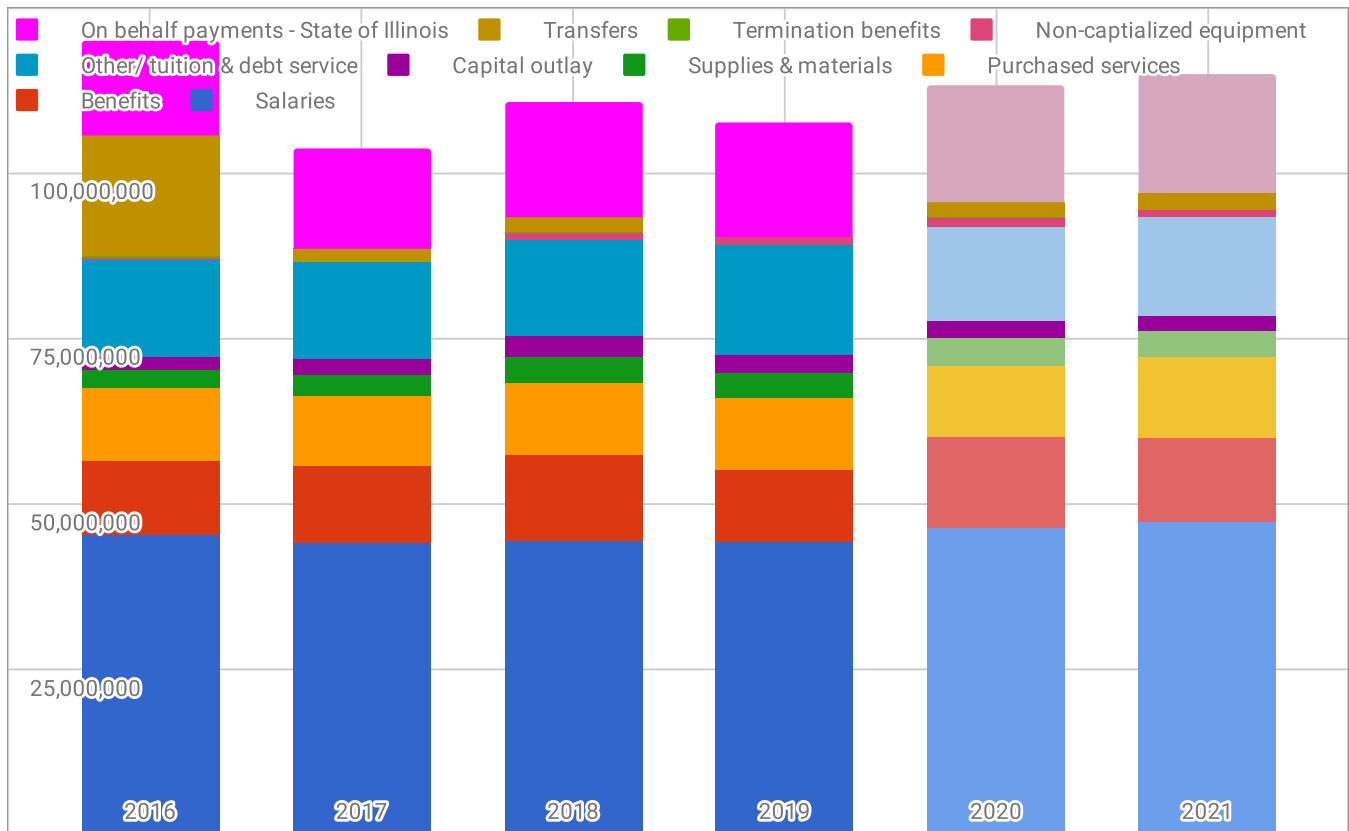
	2017	2018	2019	2020	2021
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### Spending Functions

Instruction	1.42%	4.62%	-6.64%	9.42%	-1.05%
Support services	-2.88%	7.44%	1.16%	1.01%	3.01%
Community services	76.11%	-10.11%	73.19%	-1.22%	-31.52%
Payments to other governments	-13.29%	54.12%	-26.16%	36.07%	-2.40%
Debt services	-2.59%	-5.94%	0.10%	-1.88%	-0.06%
Contingency	0.00%	0.00%	0.00%	0.00%	178.68%
Other financing uses	-89.63%	3.00%	16.61%	1.67%	8.68%
On behalf payments - State of Illinois	5.67%	15.33%	-1.37%	2.00%	1.99%
<b>Total expenditures</b>	<b>-13.52%</b>	<b>6.75%</b>	<b>-2.91%</b>	<b>5.31%</b>	<b>1.43%</b>

## 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.



	2017	2018	2019	2020	2021
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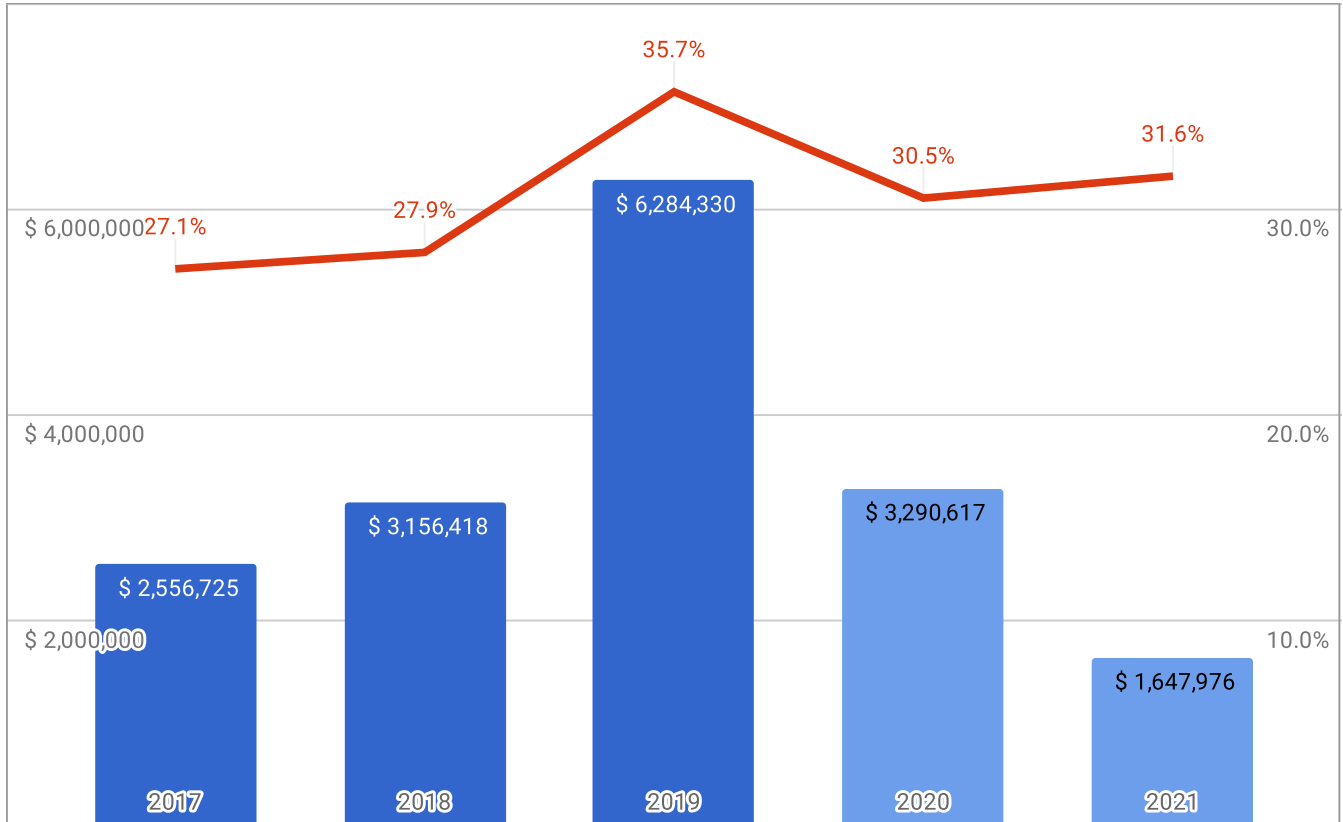
### Spending Functions

Salaries	-2.32%	0.79%	-0.62%	4.94%	1.89%
Benefits	2.26%	10.60%	-15.27%	26.37%	-7.57%
Purchased services	-1.15%	2.27%	1.36%	-2.54%	14.19%
Supplies & materials	-4.25%	35.32%	-7.08%	12.36%	-2.52%
Capital outlay	46.75%	18.23%	-12.11%	-7.95%	-12.45%
Other/ tuition & debt service	-1.85%	-0.03%	14.02%	-13.48%	3.03%
Non-capitalized equipment	-57.46%	852.23%	-3.25%	25.57%	-22.18%
Termination benefits	-86.94%	-85.38%	-71.93%	2949.90%	-100.00%
Transfers	-89.63%	18.74%	-100.00%	0.00%	8.68%
On behalf payments - State of Illinois	5.67%	15.33%	-1.37%	2.00%	1.99%
<b>Total expenditures</b>	<b>-13.52%</b>	<b>6.75%</b>	<b>-2.91%</b>	<b>5.31%</b>	<b>1.43%</b>



## Net Fund Balance | All Funds

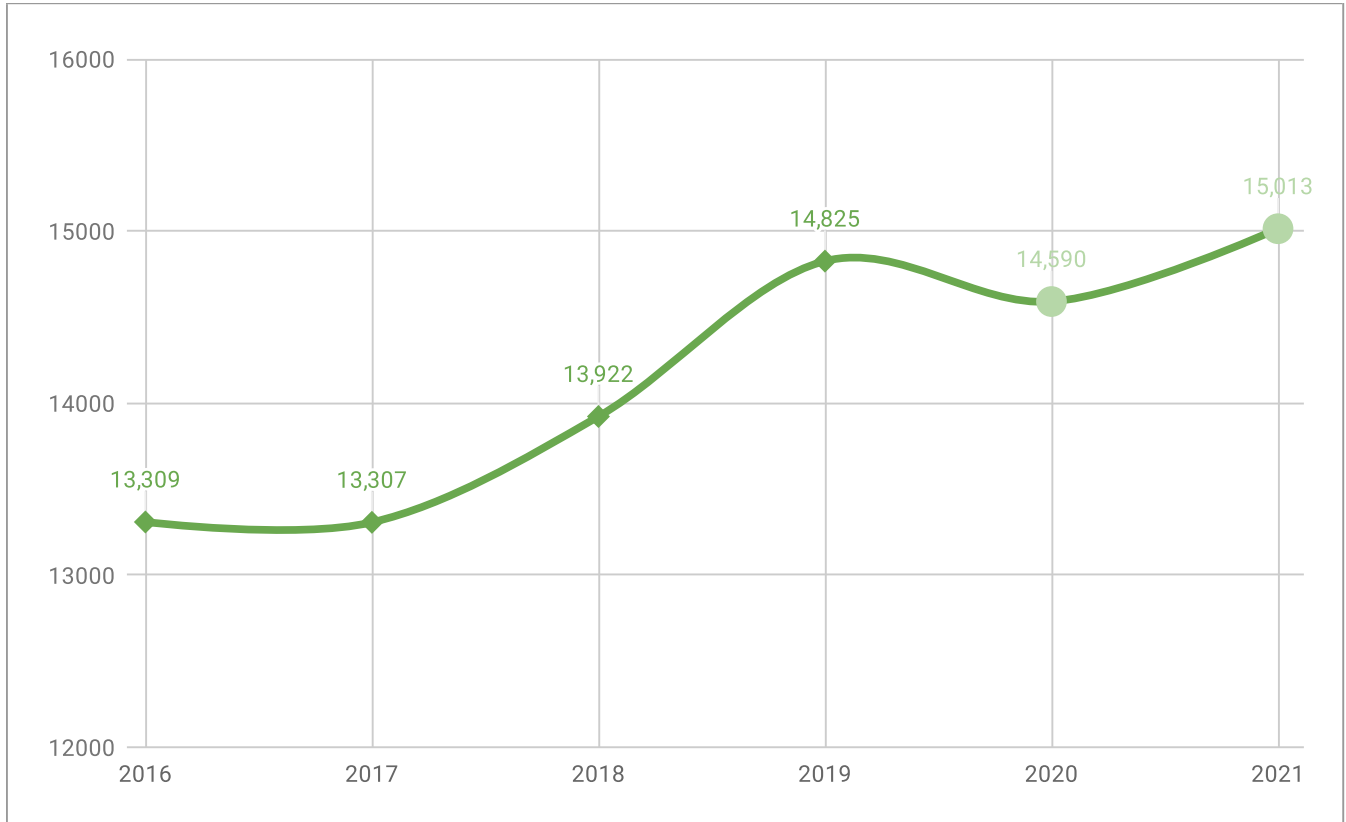
Keeping revenues and expenses aligned is a key to solid financial health. The chart below shows how the net fund balance of revenues and expenditures for the last four years.



	2017	2018	2019	2020	2021
Net of revenues and expenditures	\$ 2,556,725	\$ 3,156,418	\$ 6,284,330	\$ 3,290,617	\$ 1,647,976
Fund balance to revenue ratio (target >25%)	27.1%	27.9%	35.7%	30.5%	31.6%

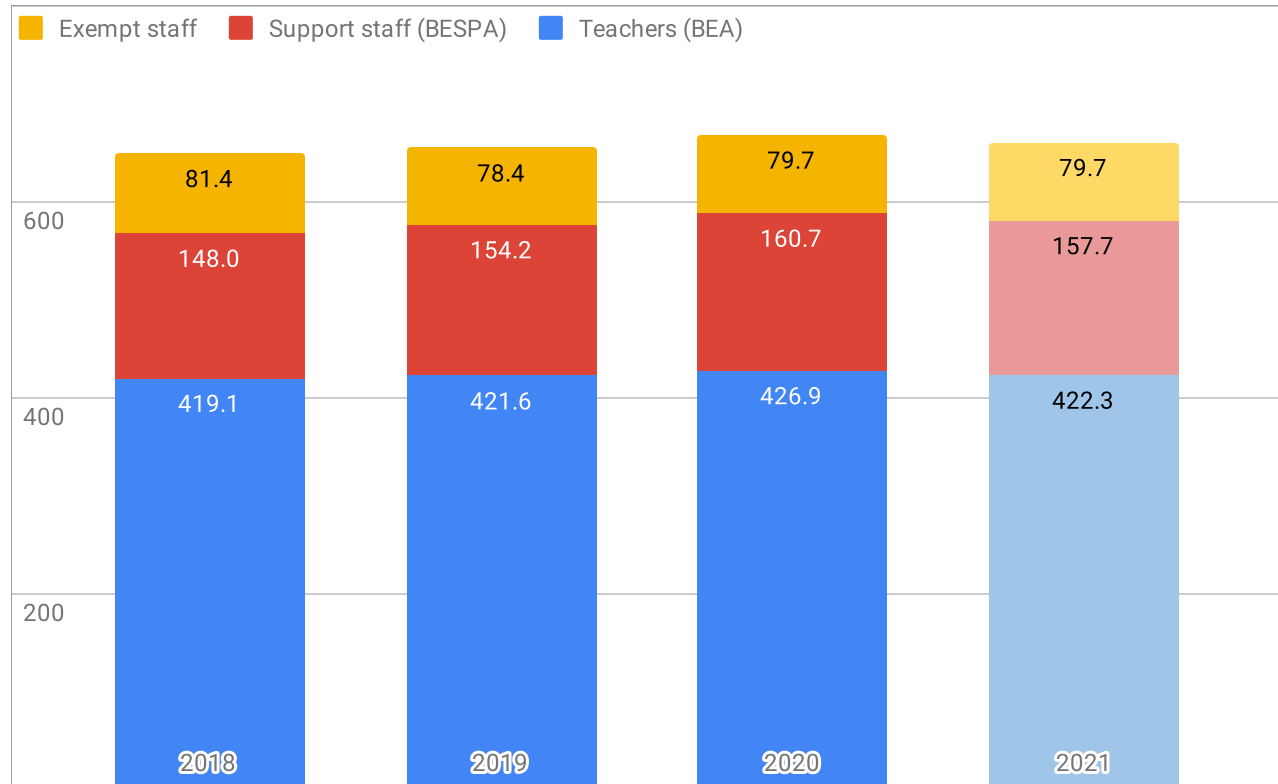
## Operating Expenditures per Pupil

**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.

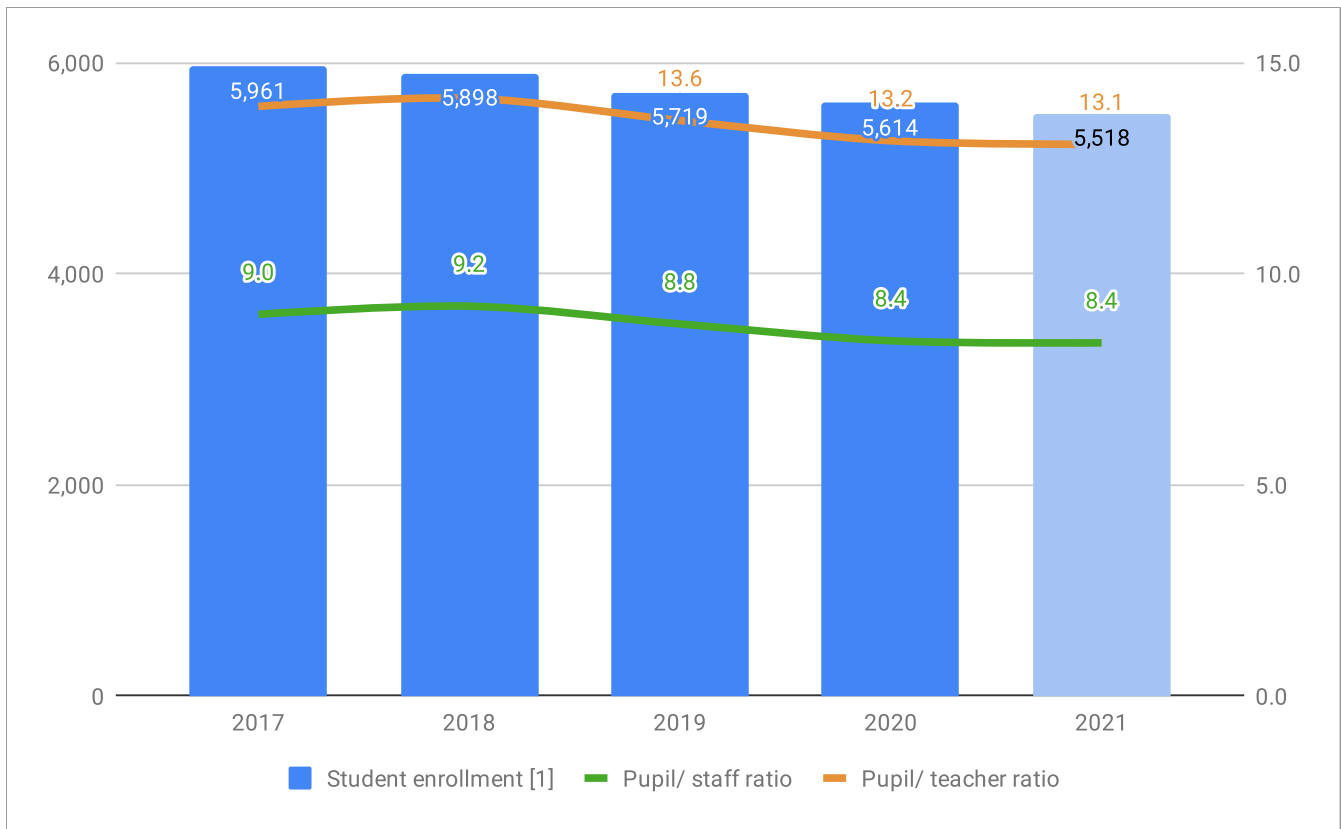


Position Type	2018	2019	2020	2021	+/-
<b>Teachers (BEA)</b>					
Teacher - Core	207.5	205.7	210.3	203.3	-7.0
Teacher - Special Ed	53.5	53.9	57.5	57.6	0.1
Teacher - Elective	81.3	79.9	78.0	78.8	0.8
Teacher - Related services	40.6	41.0	43.3	43.7	0.4
Teacher - Instructional support	26.8	31.8	27.6	27.7	0.1
Teacher - Other	9.4	9.4	10.2	11.2	1.0
<b>Total teachers</b>	<b>419.1</b>	<b>421.6</b>	<b>426.9</b>	<b>422.3</b>	<b>-4.6</b>
<b>Support staff (BESPA)</b>					
Maintenance	25.0	25.0	25.0	25.0	0.0
Paraprofessional	86.8	93.0	99.0	96.0	-3.0
Campus monitor	10.0	10.0	12.0	12.0	0.0
Secretary	26.2	26.2	24.7	24.7	0.0

Total support staff	148.0	154.2	160.7	157.7	-3.0
<b>Exempt staff</b>					
Administrators	35.0	33.0	33.0	33.0	0.0
Technologist	10.4	10.4	10.4	10.4	0.0
Manager/ coordinator	4.5	4.5	5.5	5.5	0.0
Lunchroom aide	8.0	8.0	8.3	8.3	0.0
Nurse/ health assistant	10.0	10.0	10.0	10.0	0.0
Secretary	11.5	10.5	11.5	11.5	0.0
Therapist	2.0	2.0	1.0	1.0	0.0
Total exempt staff	81.4	78.4	79.7	79.7	0.0
Total staff	648.5	654.2	667.2	659.6	-7.6

## 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.



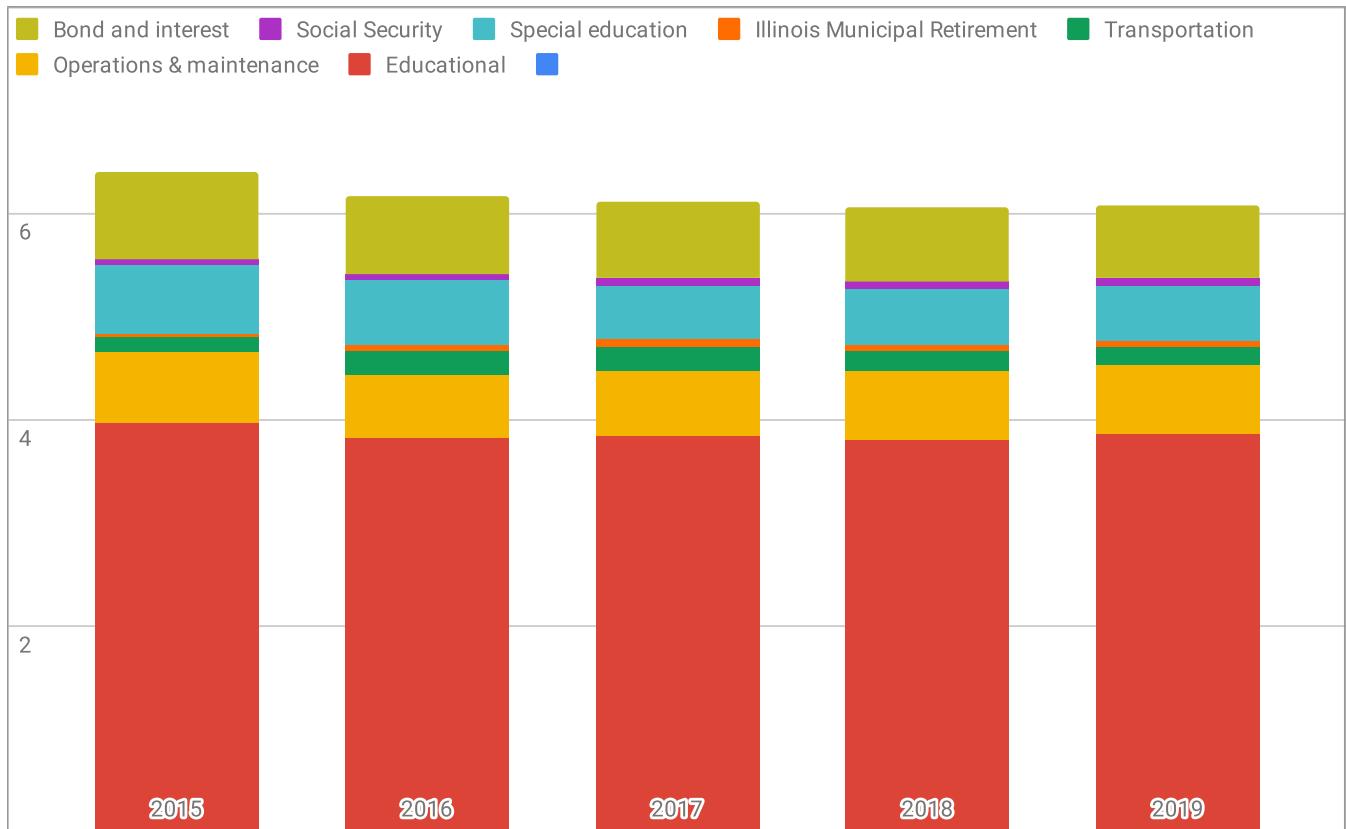
	2017	2018	2019	2020	2021
Student enrollment [1]	5,961	5,898	5,719	5,614	5,518
Staffing in full-time equivalency (FTE)	659.4	638.8	649.0	667.2	659.6
Pupil/ staff ratio	9.0	9.2	8.8	8.4	8.4
Teachers in full-time equivalency (FTE)	426.9	416.6	419.6	426.9	422.3
Pupil/ teacher ratio	14.0	14.2	13.6	13.2	13.1

**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	2015	2016	2017	2018	2019
Educational	3.9763	3.8251	3.8474	3.8200	3.8633
Operations & maintenance	0.6737	0.6104	0.6333	0.6627	0.6695
Transportation	0.1573	0.2442	0.2375	0.1949	0.1693
Illinois Municipal Retirement	0.0350	0.0570	0.0554	0.0585	0.0616
Special education	0.6554	0.6185	0.5304	0.5301	0.5318
Social Security	0.0568	0.0570	0.0792	0.0819	0.0847
Bond and interest	0.8496	0.7607	0.7366	0.7133	0.7024
<b>Total tax rate</b>	<b>6.4041</b>	<b>6.1729</b>	<b>6.1198</b>	<b>6.0613</b>	<b>6.0825</b>