

2023 Budget

Tentative Draft

July 19, 2022



NOTICE

This is a **preliminary draft** of the 2023 Budget:

- Prior fiscal year actual amounts are estimated.
- All amounts depicted herein are subject to change.
- Additional detail will be shared in the tentative budget (July) and final budget (September) drafts.

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Introductory Section, A-1

Quick Facts

The **projected** quick facts of the 2023 Budget are:

Fund Balance (Section C-4)

- An overall surplus (operating and non-operating) of \$2.6 M.
- Ending fund balance of \$54.1 M.
- Fund balance to revenue ratio of ~52%.

Revenues (Section B-5)

- Revenues to increase by 0.7% to \$124.3 M.
- Evidence-based funding to remain level at \$5.5 M.
- Other state reimbursements (categoricals) to decline by 13.2% to \$2.6 M.

Expenditures (Sections B-6 and B-7)

- Expenditures to increase by 2.2% to \$121.7 M.
- Salaries to increase by 4.3% to \$50.3 M.
- Employee benefits to decrease by -1.6% to \$12.7 M.
- Includes contingency of \$0.5 M for unanticipated expenses.

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

- Staffing to increase by 4.9 to 662 FTE.
- Student enrollment is projected to decline by 3.8% to 5,184.
- Pupil to staff ratio to improve from 8.1 to 7.8.

Executive Summary

A **tentative draft** of the 2023 Budget is presented herein for review and discussion by the Board of Education and the community.

The 2023 Budget is balanced and a surplus of \$2.6 M is projected, with total revenues totaling \$124.3 M and total expenditures totaling \$121.7 M.

Overall revenue increases (+0.7%) will be primarily driven by property taxes (limited to 5% by the tax cap) and moderated by less federal relief and corporate property replacement taxes (CPPRT) than the prior year. Overall expenditures increases (+2.2%) will be primarily driven by inflationary costs for salaries and contractual services.

Key highlights include:

- A surplus of \$2.0 M in operating funds and \$0.6 M in non-operating funds, totaling \$2.6 M overall (Section B-1).
- Pupil to staff ratio to improve from 8.1 to 7.8 (Sections C-6 and C-7) and generating smaller average class sizes.
- Salaries to increase by 4.3% to \$50.3 M, driven by inflation, new positions, and unfilled positions in the prior year.
- Employee benefits to decrease by -1.6% to \$12.7 M.
- Sharp increases for many purchased service (outsourced) contracts, driven by inflation and labor shortages (e.g., food service 12%; cleaning services 22.4%).
- Increasing allocations for capital projects by 10% to \$2.7 M.
- Ending fund balance to revenue ratio to remain stable at approximately 52%.

Key Assumptions

The following key assumptions were used in this budget:

Local Revenues/ Property Taxes

- Consumer price index (CPI) capped at 5.0%.
- 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 evidence-based funding (formerly general state aid).
- One delayed categorical reimbursement (one owing from the prior fiscal year and three of four from the current).

Federal Revenues

- Total federal funds to shrink by 32% due to phase out of federal relief grants.

Budget Analysis

It appears that the prior fiscal year, 2022, will close with a surplus of more than \$4.3 M, approximately \$2.8 M larger than the adopted budget. The difference is primarily due to salary and benefits of unfilled positions (\$0.9 M) and lagging revenue for federal relief grants (\$0.8 M) and unspent contingency (\$0.6 M).

In the current fiscal year (2023), the budget is balanced with an estimated surplus of \$2.6 M. Total revenue will increase by 0.7% while expenditures increase by 2.2%. Revenues will be slightly skewed by the phase out of federal pandemic relief funds. Expenditures will be pressured by inflationary increases for purchased services and supplies and materials. The areas with the largest spending growth are listed below.

Function/ Area	Prior Budget	Current Budget	Increase
Facilities Acquisition and Construction	\$963,651	\$2,805,000	191.1%
Summer School Programs	19,693	44,167	124.3%
Regular Programs K-12	1,044,140	2,026,632	94.1%
Assessment and Testing Services	212,475	321,703	51.4%
Pupil Transportation Services - Activities & Athletics	280,107	352,257	25.8%
Community Services	84,186	103,791	23.3%
Health Services	769,300	948,071	23.2%
Psychological Services	968,856	1,190,919	22.9%
Legal Services	75,000	90,000	20.0%
Guidance Services	994,953	1,166,110	17.2%
Theater / Drama Programs	92,361	106,413	15.2%
Security Services	877,367	1,000,587	14.0%
Bilingual Programs	780,203	883,109	13.2%
Food Services	912,159	1,021,777	12.0%
Board of Education Services	69,250	77,250	11.6%
Athletic Programs	1,106,225	1,226,860	10.9%
Risk Management Insurance	476,989	516,305	8.2%

At present, student enrollment stands very close to projected trends at 5,184. Although more staffing and class section adjustments are expected before the beginning of the school year, it appears that the total FTE will be very close to the prior year (~665).

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 budget targets shared with Administration

April

- Revenue projections are prepared
- Property tax extension finalized 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	\$ 80.76	\$ 9.16	\$ 89.92
State sources	27.05	-	27.05
Federal sources	3.71	0.81	4.53
Total revenues	<u>111.52</u>	<u>9.98</u>	<u>121.50</u>
EXPENDITURES			
Instructional services	51.21	-	51.21
Support services	33.52	2.94	36.46
Community services	0.17	-	0.17
Payments to other governmental units	20.88	-	20.88
Debt service	-	9.15	9.15
Contingency	0.98	0.06	1.03
Total expenditures	<u>106.76</u>	<u>12.14</u>	<u>118.90</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	2.81	2.81
Bond proceeds	-	-	-
Transfers out	(2.81)	-	(2.81)
Total other financing sources (uses)	<u>(2.81)</u>	<u>2.81</u>	<u>-</u>
FUND BALANCES			
Net changes in fund balance	<u>1.96</u>	<u>0.64</u>	<u>2.59</u>
Beginning fund balance	<u>46.42</u>	<u>5.13</u>	<u>51.55</u>
Ending fund balance	<u>\$ 48.37</u>	<u>\$ 5.77</u>	<u>\$ 54.14</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	\$ 65.61	\$ 10.68	\$ 2.07	\$ 2.04	\$ 0.36	\$ 80.76
State sources	25.45	-	1.61	-	-	27.05
Federal sources	3.71	-	-	-	-	3.71
Total revenues	<u>94.77</u>	<u>10.68</u>	<u>3.67</u>	<u>2.04</u>	<u>0.36</u>	<u>111.52</u>
EXPENDITURES						
Instructional services	50.45	-	-	0.76	-	51.21
Support services	21.21	6.79	4.66	0.86	-	33.52
Community services	0.16	-	-	0.01	-	0.17
Payments to other gov units	20.87	-	0.01	-	-	20.88
Debt service	-	-	-	-	-	-
Contingency	0.86	0.08	0.03	-	-	0.98
Total expenditures	<u>93.56</u>	<u>6.87</u>	<u>4.70</u>	<u>1.62</u>	<u>-</u>	<u>106.76</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
Transfers out	-	(2.81)	-	-	-	(2.81)
Total other fin. sources (uses)	<u>-</u>	<u>(2.81)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2.81)</u>
FUND BALANCES						
Net changes in fund balance	<u>1.21</u>	<u>1.00</u>	<u>(1.03)</u>	<u>0.42</u>	<u>0.36</u>	<u>1.96</u>
Beginning fund balance	<u>32.82</u>	<u>5.44</u>	<u>3.66</u>	<u>1.24</u>	<u>3.27</u>	<u>46.42</u>
Ending fund balance	<u>\$ 34.02</u>	<u>\$ 6.44</u>	<u>\$ 2.62</u>	<u>\$ 1.66</u>	<u>\$ 3.63</u>	<u>\$ 48.37</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	\$ 9.16	-	\$ 9.16
State sources	-	-	-
Federal sources	-	0.81	0.81
Total revenues	9.16	0.81	9.98
EXPENDITURES			
Instructional services	-	-	-
Support services	-	2.94	2.94
Community services	-	-	-
Payments to other governmental units	-	-	-
Debt service	9.15	-	9.15
Contingency	-	0.06	0.06
Total expenditures	9.15	3.00	12.14
OTHER FINANCING SOURCES (USES)			
Transfers in	0.14	2.66	2.81
Bond proceeds	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	0.14	2.66	2.81
FUND BALANCES			
Net changes in fund balance	0.16	0.48	0.64
Beginning fund balance	4.79	0.33	4.79
Ending fund balance	\$ 4.95	\$ 0.81	\$ 5.77

Budget Summary | Proprietary Funds

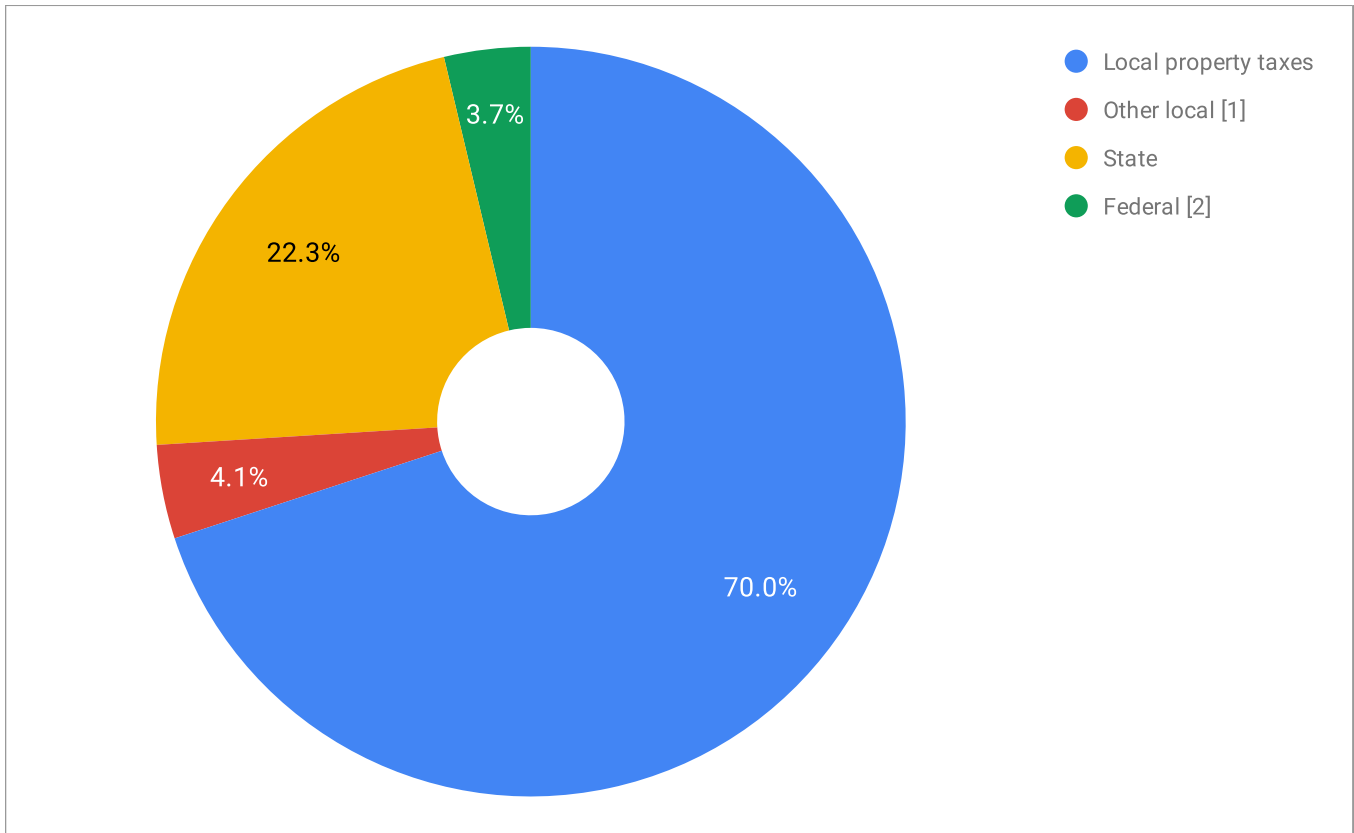
(in millions of dollars)

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 is reported here for informational purposes only.

	Total
REVENUES	
Employer contributions	\$ 8.69
Employee contributions	1.25
Retiree/ COBRA contributions	0.05
Total revenues	<u>9.99</u>
EXPENDITURES	
Expected medical claims	6.20
Expected prescription claims	1.40
Administrative fees and other	1.00
HSA contributions	1.06
Total expenditures	<u>9.66</u>
OTHER FINANCING SOURCES (USES)	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	<u>-</u>
FUND BALANCES	
Net changes in fund balance	<u>0.32</u>
Beginning fund balance	<u>6.80</u>
Ending fund balance	<u>\$ 7.12</u>

Revenues by Source | All Governmental Funds

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



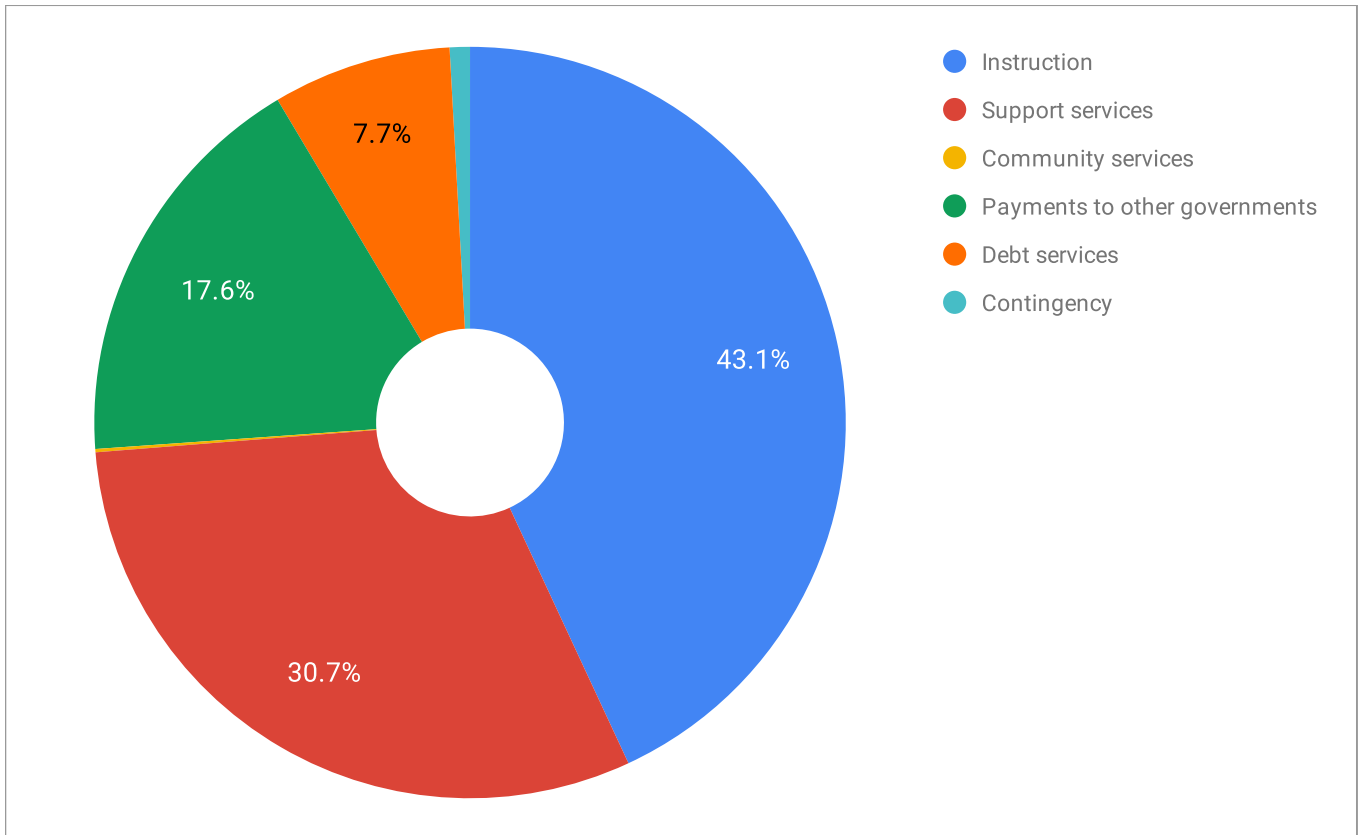
	Prior Budget	Prior Actual	Budget	+/-
Local property taxes	\$ 82,057,672	\$ 82,583,201	\$ 84,995,522	3.6%
Other local [1]	5,047,551	6,627,459	4,923,216	-2.5%
State	27,053,441	27,021,134	27,053,960	0.0%
Federal [2]	6,654,310	5,013,866	4,525,902	-32.0%
Total revenues	<u>\$ 120,812,974</u>	<u>\$ 121,245,660</u>	<u>\$ 121,498,601</u>	<u>0.6%</u>

Footnotes:

1. Unanticipated CPPRT received in prior year.
2. Emergency relief funding; particularly timing of expense claims.

Expenditures by Function | All Governmental Funds

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

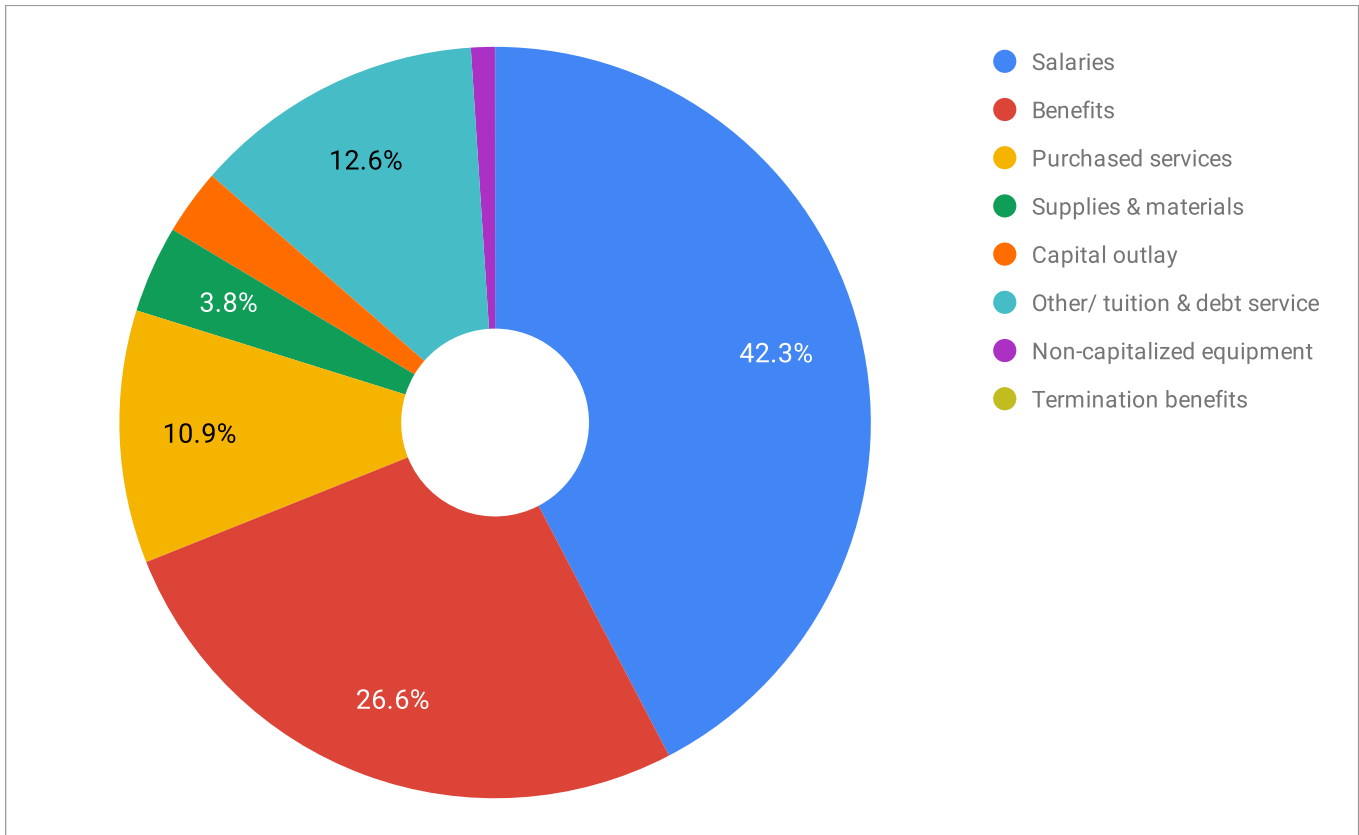


	Prior Budget	Prior Actual	Budget	+/-
Instruction	\$ 49,307,250	\$ 49,600,751	\$ 51,214,116	3.9%
Support services	36,293,749	35,935,458	36,459,724	0.5%
Community services	179,889	156,373	167,966	-6.6%
Payments to other governments	21,208,572	21,187,006	20,882,295	-1.5%
Debt services	8,992,055	8,992,005	9,146,113	1.7%
Contingency	463,490	-	1,033,413	123.0%
Total expenditures	\$ 116,445,004	\$ 115,871,592	\$ 118,903,626	2.1%

Footnotes:

Expenditures by Object | All Governmental Funds

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



	Prior Budget	Prior Actual	Budget	+/-
Salaries	\$ 48,280,752	\$ 47,961,474	\$ 50,340,367	4.3%
Benefits	31,442,112	31,441,880	31,634,632	0.6%
Purchased services	12,588,376	12,410,436	12,936,761	2.8%
Supplies & materials	4,603,305	4,206,906	4,465,645	-3.0%
Capital outlay	3,671,904	3,688,840	3,362,892	-8.4%
Other/ tuition & debt service	14,714,145	14,919,740	14,937,318	1.5%
Non-capitalized equipment	1,130,974	1,228,286	1,217,810	7.7%
Termination benefits	13,437	14,030	8,200	-39.0%
Total expenditures	\$ 116,445,004	\$ 115,871,592	\$ 118,903,626	2.1%

Footnotes:

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	\$ 35,515,667	\$ 35,464,700	\$ 36,758,525	3.5%
Paraprofessionals [1]	1,740,623	1,737,566	1,921,046	10.4%
Clerical	627,154	620,540	661,197	5.4%
Maintenance & campus monitors [1]	1,600,961	1,581,073	1,719,140	7.4%
Exempt staff	2,079,548	2,073,950	2,187,107	5.2%
Administrators	4,009,301	4,000,007	4,203,344	4.8%
Total permanent positions	<u>45,573,254</u>	<u>45,477,837</u>	<u>47,450,359</u>	<u>4.1%</u>
Temporary Positions				
Teacher substitutes [2]	457,986	425,723	435,605	-4.9%
Paraprofessional substitutes	125,000	125,705	129,000	3.2%
Other substitutes	44,287	38,000	42,536	-4.0%
Long-term substitutes [3]	157,096	136,523	136,300	-13.2%
Temporary/ seasonal	110,074	102,895	112,700	2.4%
Total temporary positions	<u>894,443</u>	<u>828,845</u>	<u>856,141</u>	<u>-4.3%</u>
Supplemental Pay				
Extra duty & overtime [4]	427,387	351,000	618,348	44.7%
Stipends	1,330,068	1,251,880	1,354,709	1.9%
Per diem	51,600	43,358	53,600	3.9%
Total supplemental pay	<u>1,809,055</u>	<u>1,646,238</u>	<u>2,026,657</u>	<u>12.0%</u>
Total salaries	<u>\$ 48,276,752</u>	<u>\$ 47,952,920</u>	<u>\$ 50,333,157</u>	<u>4.3%</u>

Footnotes:

1. Driven mostly by unfilled positions in the prior year.
2. Variable based on attendance.
3. Variable based on number of FMLA's.
4. ESSER funds budgeted here.

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	\$ 83,720	\$ 83,720	\$ 83,720	0.0%
TRS and THIS [1]	959,179	959,138	1,011,517	5.5%
IMRF [2]	639,744	636,452	589,896	-7.8%
FICA/ Social Security	1,068,582	1,072,967	1,044,800	-2.2%
TRS ERO and excess costs [3]	3,440	3,440	-	-100.0%
On-behalf payments by State (TRS) [4]	18,500,000	18,500,000	18,898,000	2.2%
Total earned benefits	21,254,665	21,255,718	21,627,934	1.8%
Fringe Benefits				
Life insurance	49,085	48,895	48,656	-0.9%
Medical insurance [5]	8,393,705	8,404,627	8,356,551	-0.4%
Dental insurance [6]	499,263	494,436	501,731	0.5%
Vision insurance	66,810	66,222	64,180	-3.9%
Flex/ health savings accounts	1,094,533	1,089,158	960,705	-12.2%
Long-term disability insurance	5,166	5,157	5,276	2.1%
Total fringe benefits	10,108,563	10,108,495	9,937,098	-1.7%
Other Benefits				
Tuition reimbursement	19,000	18,488	18,000	-5.3%
Health in lieu of medical insurance	59,884	59,180	51,600	-13.8%
Other health services	-	-	-	0.0%
Total other benefits	78,884	77,668	69,600	-11.8%
Total benefits	\$ 31,442,112	\$ 31,441,880	\$ 31,634,632	0.6%

Footnotes:

1. Additional ESSER extra pays budgeted.
2. Employer rate decrease.
3. None anticipated.
4. Based on estimated increase to creditable earnings over prior year.
5. Budgeting for vacant positions.
6. Reflects full year of 10% dental rate increase.

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	\$ 2,471,615	\$ 2,180,710	\$ 2,553,467	3.3%
Professional development	297,806	241,331	332,153	11.5%
Instructional services	148,577	121,675	139,520	-6.1%
Contracted food services [1]	864,000	962,822	976,629	13.0%
Data processing services	1,046,317	1,227,535	1,051,478	0.5%
Audit/ financial services	94,234	89,134	97,061	3.0%
Legal services	75,000	75,170	90,000	20.0%
Other professional services	105,037	151,957	104,400	-0.6%
Property services	83,526	96,608	85,235	2.0%
Sanitation services	55,058	55,946	55,300	0.4%
Cleaning services [2]	875,001	863,226	1,071,040	22.4%
Repair services [3]	721,005	658,614	515,800	-28.5%
Rentals and leases [4]	379,785	385,514	255,605	-32.7%
Pupil transportation	4,297,500	4,135,110	4,421,488	2.9%
Travel & mileage reimbursements [5]	47,357	79,018	72,975	54.1%
Communications	107,500	162,766	149,500	39.1%
Advertising/ publications	30,278	30,276	31,950	5.5%
Printing	64,700	57,575	67,456	4.3%
Water services	122,119	120,066	119,950	-1.8%
Liability insurance	296,289	290,289	321,385	8.5%
Workers compensation	168,700	168,700	184,920	9.6%
Unemployment compensation	12,000	17,745	10,000	-16.7%
Treasurer's fidelity bond	22,750	22,750	22,750	0.0%
Other purchased services	202,222	215,900	206,700	2.2%
Total professional services	\$ 12,588,376	\$ 12,410,436	\$ 12,936,761	2.8%

Footnotes:

1. Contract increase; assumes increasing sales.
2. New janitorial contract.
3. Lower HVAC repair costs.
4. Elimination of facility storage space rental.
5. Estimated increase to mileage reimbursement rate.

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]	\$ 3,014,158	\$ 2,424,867	\$ 2,916,748	-3.2%
Food & beverages	7,800	5,330	7,900	1.3%
Resale supplies	-	218,999	-	0.0%
Printing supplies	4,000	-	3,000	-25.0%
Paper [2]	64,600	48,618	76,246	18.0%
HVAC supplies	110,393	128,140	111,500	1.0%
Replacement textbooks	2,000	2,168	2,000	0.0%
Library books [3]	44,962	25,711	52,054	15.8%
Periodicals	19,500	18,956	26,500	35.9%
Gasoline	35,634	38,889	38,200	7.2%
Natural gas [4]	230,300	229,771	175,300	-23.9%
Electricity	974,811	966,335	963,700	-1.1%
Software	95,146	99,121	92,497	-2.8%
Other supplies	-	-	-	0.0%
Total supplies & materials	\$ 4,603,305	\$ 4,206,906	\$ 4,465,645	-3.0%

Footnotes:

1. ESSER funds in prior year.
2. Large increase in price.
3. ESSER funds.
4. New natural gas contract.

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]	\$ 463,490	\$ -	\$ 808,413	74.4%
Placeholder for unbudgeted grants	-	-	-	0.0%
Debt payments on principal	7,730,000	7,730,000	8,100,000	4.8%
Debt payments on interest [2]	1,052,357	1,052,357	899,558	-14.5%
Dues and fees	62,054	53,883	75,107	21.0%
Judgements	-	-	-	0.0%
Inter-fund transfers	-	-	-	0.0%
Tuition	4,574,851	5,040,973	4,613,070	0.8%
Student activity accounts	200,000	405,144	200,000	0.0%
Other objects [3]	631,393	637,383	241,171	-61.8%
Total other objects	\$ 14,714,145	\$ 14,919,740	\$ 14,937,318	1.5%

Footnotes:

- 1. Money is never spent from contingency; contingency is transferred to line items as they are needed.
- 3. Structure of bond repayment schedule.
- 3. End of outlet mall property tax rebate.

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 Ed/ Superintendent	\$ 288,239	\$ 275,728	\$ 302,651	5.0%
Communications	30,000	20,253	30,000	0.0%
Safety and security	-	-	-	0.0%
Finance	1,053,673	1,044,164	1,085,608	3.0%
Student school supplies [1]	90,000	79,578	85,000	-5.6%
Food Service [2]	913,159	1,009,724	1,022,777	12.0%
Human Resources	76,354	70,369	80,172	5.0%
Curriculum & Instruction	641,597	647,673	673,677	5.0%
ESSA grants	745,757	684,716	1,019,267	36.7%
Student Services	3,215,494	3,761,662	3,371,241	4.8%
Special Education grants	2,779,813	2,203,622	2,847,586	2.4%
Technology	2,033,350	2,096,586	2,201,480	8.3%
Transportation	4,508,032	4,353,296	4,703,806	4.3%
Capital Projects [3]	2,420,000	2,420,000	2,662,000	10.0%
Facilities	4,684,308	4,614,188	4,137,094	-11.7%
Batavia Fine Arts Centre	492,145	551,401	516,752	5.0%
Total departments	23,971,920	23,832,962	24,739,112	3.2%
Schools [4]				
Alice Gustafson School	51,245	36,879	47,351	-7.6%
Grace McWayne School	38,063	35,654	42,876	12.6%
H.C. Storm School	36,865	33,677	46,585	26.4%
Hoover-Wood School	48,782	32,675	51,616	5.8%
J.B. Nelson School	40,764	35,178	56,572	38.8%
Louise White School	55,030	30,844	54,073	-1.7%
Rotolo Middle School	312,915	242,096	337,414	7.8%
Batavia High School	846,700	857,493	951,825	12.4%
Total schools	1,430,364	1,304,495	1,588,312	11.0%
Total departments and schools	25,402,284	25,137,457	26,327,424	3.6%

Footnotes:

1. Student school supplies at elementary level; reduced based on FY22 costs.
2. Food service sales steadily increasing back to pre-pandemic levels.
3. Increased allocation for transfer to the capital projects fund.

4. Impacted by carryover funds from FY21.

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	\$ 114,027	\$ 114,027	\$ 101,000	\$ 101,000	\$ (13,027)
TPI & TBE - Bilingual ESL	-	-	-	-	-
Total state grants	114,027	114,027	101,000	101,000	(13,027)
Federal grants					
Title I - Low Income/ At-risk [1]	446,869	450,304	411,037	457,321	(35,832)
Title IVa - Suprt & Enrichment [2]	-	-	-	-	-
Title III - LIPLEP - Lang Inst	38,726	38,726	36,000	36,000	(2,726)
Title II - Teacher quality	153,308	153,308	160,000	160,000	6,692
CTE Perkins - Vocational Ed	30,608	35,164	31,000	37,914	392
ESSER emergency relief [3]	3,047,559	3,019,143	1,141,719	1,141,719	(1,905,840)
Total federal grants	3,717,070	3,696,644	1,779,756	1,832,954	(1,937,314)
Special education					
IDEA - Pre-School Special Ed	60,169	60,169	49,087	49,087	(11,082)
IDEA - K-12 Special Ed	1,423,021	1,421,781	1,171,591	1,171,591	(251,430)
Total special education	1,483,190	1,481,950	1,220,678	1,220,678	(262,512)
					-
Total grants	\$ 5,314,287	\$ 5,292,621	\$ 3,101,434	\$ 3,154,632	\$ (2,212,853)

Footnotes:

1. Less carryover anticipated.
2. Title IVa funds moved to Title I.
3. Represents estimate of ESSER III spending.

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	\$ 59,269,641	\$ 59,633,210	\$ 61,286,290	3.4%
Corporate property replacement taxes [1]	793,587	1,704,202	650,000	-18.1%
Tuition	2,000	2,293	2,000	0.0%
Earnings on investments	14,400	59,935	11,500	-20.1%
Food services [2]	836,660	916,066	1,037,366	24.0%
Registration & fees	1,106,391	1,113,636	1,115,350	0.8%
Revolving accounts [3]	750,000	878,594	850,000	13.3%
Student activity accounts	200,000	437,017	200,000	0.0%
Other	512,513	621,952	455,500	-11.1%
Total local sources	63,485,192	65,366,906	65,608,006	3.3%
State Sources				
Evidence-based funding (formerly GSA)	5,541,021	5,521,927	5,541,021	0.0%
Special education	1,252,948	1,263,289	870,099	-30.6%
Bilingual education	-	-	-	0.0%
Drivers education	30,186	40,140	30,558	1.2%
Vocational education	114,027	79,378	101,000	-11.4%
School lunch aid	45,000	45,068	3,500	-92.2%
On-behalf payments (TRS)	18,500,000	18,500,000	18,898,000	2.2%
Other grants-in-aid	4,000	5,085	4,000	0.0%
Total state sources	25,487,183	25,454,886	25,448,178	-0.2%
Federal Sources				
Title I	446,869	187,927	411,037	-8.0%
Education for handicapped	2,388,190	1,721,402	2,120,678	-11.2%
School lunch programs	195,050	209,159	225,468	15.6%
Title II	153,308	94,256	160,000	4.4%
Title III	38,726	9,907	36,000	-7.0%
Medicaid/ matching outreach	354,000	422,255	400,000	13.0%
Vocational education	30,608	61,525	31,000	1.3%
ESSER emergency relief	1,872,160	1,147,224	326,908	-82.5%
Other	-	-	-	0.0%
Total federal sources	5,478,911	3,853,656	3,711,091	-32.3%
Total revenues	\$ 94,451,286	\$ 94,675,449	\$ 94,767,275	0.3%

EXPENDITURES**Instr/ Regular K12 Programs**

Salaries	\$ 26,358,746	\$ 26,311,454	\$ 26,847,118	1.9%
Employee benefits	5,590,718	5,576,323	5,180,962	-7.3%
Purchased services [4]	100,026	103,288	295,593	195.5%
Supplies and materials	820,498	645,945	838,166	2.2%
Capital outlay	19,000	15,219	11,000	-42.1%
Other	4,000	1,802	4,000	0.0%
Non-capitalized equipment	120,356	172,320	666,210	453.5%
Termination benefits	-	-	-	0.0%
Total instr/ regular k12 programs	<u>33,013,343</u>	<u>32,826,350</u>	<u>33,843,049</u>	<u>2.5%</u>

Instr/ Special Ed

Salaries	5,219,387	5,109,240	5,527,120	5.9%
Employee benefits	1,612,303	1,614,503	1,615,408	0.2%
Purchased services	436,600	434,901	436,600	0.0%
Supplies and materials [4]	276,505	84,338	457,752	65.5%
Capital outlay	9,150	6,132	9,150	0.0%
Other	2,850,000	3,153,581	3,100,000	8.8%
Non-capitalized equipment	-	82,564	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed	<u>10,403,945</u>	<u>10,485,260</u>	<u>11,146,031</u>	<u>7.1%</u>

Instr/ Special Ed Pre-K

Salaries	644,923	650,454	673,855	4.5%
Employee benefits	176,556	176,974	213,568	21.0%
Purchased services	-	-	-	0.0%
Supplies and materials	36,588	20,077	27,919	-23.7%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	7,686	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed pre-k	<u>858,067</u>	<u>855,191</u>	<u>915,342</u>	<u>6.7%</u>

Instr/ Alt Learning Opp

Salaries	172,467	172,467	178,127	3.3%
Employee benefits	55,110	55,110	54,058	-1.9%
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>227,577</u>	<u>227,577</u>	<u>232,185</u>	<u>2.0%</u>

Instr/ CTE Programs				
Salaries	1,600	6,600	1,600	0.0%
Employee benefits	20	82	20	0.0%
Purchased services	13,000	26,241	13,973	7.5%
Supplies and materials	83,047	35,645	33,047	-60.2%
Capital outlay	8,500	7,695	8,500	0.0%
Other	-	14,151	14,000	0.0%
Non-capitalized equipment	3,600	34,242	3,600	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ cte programs	109,767	124,656	74,740	-31.9%

Instr/ Interscholastic Prog				
Salaries	1,213,904	1,168,014	1,262,243	4.0%
Employee benefits	21,840	21,522	21,848	0.0%
Purchased services	217,143	245,182	280,475	29.2%
Supplies and materials	125,965	143,882	160,850	27.7%
Capital outlay	7,500	3,655	8,000	6.7%
Other	10,000	10,000	15,000	50.0%
Non-capitalized equipment	-	4,463	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ interscholastic prog	1,596,352	1,596,718	1,748,416	9.5%

Instr/ Summer School				
Salaries	15,960	6,024	32,460	103.4%
Employee benefits	933	650	2,121	127.3%
Purchased services	-	-	-	0.0%
Supplies and materials	2,800	3,784	9,586	242.4%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ summer school	19,693	10,458	44,167	124.3%

Instr/ Gifted				
Salaries	236,577	236,577	243,894	3.1%
Employee benefits	24,163	23,716	22,404	-7.3%
Purchased services	300	295	315	5.0%
Supplies and materials	88,458	89,935	11,941	-86.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ gifted	349,498	350,522	278,554	-20.3%

Instr/ Drivers Education

Salaries	150,649	136,473	152,767	1.4%
Employee benefits	28,758	28,804	30,161	4.9%
Purchased services	1,734	1,574	1,825	5.2%
Supplies and materials	3,700	3,772	3,700	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ drivers education	184,841	170,623	188,453	2.0%

Instr/ Bilingual

Salaries	659,579	658,666	767,679	16.4%
Employee benefits	101,626	101,620	96,131	-5.4%
Purchased services	6,500	4,744	6,000	-7.7%
Supplies and materials	3,300	4,268	3,670	11.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ bilingual	771,004	769,299	873,480	13.3%

Instr/ Tuition - Private

Salaries	57,534	57,534	59,120	2.8%
Employee benefits	1,051	1,051	1,072	2.0%
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/ tuition - private	58,585	58,585	60,192	2.7%

Student Svcs/ Attend & Soc Work

Salaries	1,085,223	1,084,788	1,188,730	9.5%
Employee benefits	276,970	276,970	274,983	-0.7%
Purchased services	700	1,288	700	0.0%
Supplies and materials	300	519	450	50.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student svcs/ attend & soc work	1,363,193	1,363,565	1,464,864	7.5%

Student Services/ Guidance

Salaries	757,397	752,387	924,724	22.1%
Employee benefits	182,943	183,211	180,988	-1.1%

Purchased services	40,980	10,805	39,680	-3.2%
Supplies and materials	3,971	7,592	10,029	152.6%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ guidance	985,291	953,996	1,155,421	17.3%
Student Services/ Health				
Salaries	517,626	502,770	555,454	7.3%
Employee benefits	145,889	145,898	281,350	92.9%
Purchased services	44,500	27,815	44,500	0.0%
Supplies and materials	5,765	11,790	5,765	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ health	713,780	688,272	887,068	24.3%
Student Services/ Psych				
Salaries	763,528	761,796	980,753	28.5%
Employee benefits	159,613	159,592	157,100	-1.6%
Purchased services	34,178	26,422	41,265	20.7%
Supplies and materials	225	140	225	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ psych	957,543	947,951	1,179,343	23.2%
Student Services/ Spch & Aud				
Salaries	1,136,792	1,136,792	1,185,932	4.3%
Employee benefits	264,271	263,784	267,828	1.3%
Purchased services	-	90	-	0.0%
Supplies and materials	300	388	450	50.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ spch & aud	1,401,363	1,401,054	1,454,210	3.8%
Student Services/ Other				
Other	500	-	500	0.0%
Instr Staff/ Imp of Instruction				
Salaries	725,864	679,175	683,539	-5.8%

Employee benefits	178,982	179,590	178,901	0.0%
Purchased services	456,174	421,785	481,923	5.6%
Supplies and materials	50,038	59,817	41,188	-17.7%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ imp of instruction	1,411,058	1,340,367	1,385,551	-1.8%
Instr Staff/ Media Services				
Salaries	866,899	865,299	918,051	5.9%
Employee benefits	130,408	124,435	137,397	5.4%
Purchased services	-	-	-	0.0%
Supplies and materials	68,462	47,028	82,554	20.6%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ media services	1,065,769	1,036,763	1,138,002	6.8%
Instr Staff/ Assessment & Testing				
Salaries	79,078	79,078	78,750	-0.4%
Employee benefits	27,308	27,308	25,872	-5.3%
Purchased services	90,171	97,784	204,846	127.2%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	3,274	3,274	-	-100.0%
Total instr staff/ assessment & testing	199,831	207,444	309,468	54.9%
Admin/ Board of Ed				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	36,250	35,547	36,250	0.0%
Supplies and materials	5,000	17,000	5,000	0.0%
Capital outlay	-	-	-	0.0%
Other	28,000	22,318	36,000	28.6%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ board of ed	69,250	74,864	77,250	11.6%
Admin/ Executive Admin				
Salaries	277,271	277,844	277,589	0.1%
Employee benefits	112,819	112,819	102,445	-9.2%
Purchased services	17,800	16,026	18,800	5.6%

Supplies and materials	20,500	25,755	34,000	65.9%
Capital outlay	-	-	-	0.0%
Other	11,500	9,756	11,500	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ executive admin	439,890	442,201	444,334	1.0%

Admin/ Special Education

Salaries	479,611	470,067	507,730	5.9%
Employee benefits	131,881	129,895	99,464	-24.6%
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 admin/ special education	611,492	599,962	607,194	-0.7%

Admin/ Tort & Risk Management

Salaries	3,000	299	2,500	-16.7%
Employee benefits	-	4	-	0.0%
Purchased services	553,489	552,397	607,805	9.8%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ tort & risk management	556,489	552,700	610,305	9.7%

Admin/ School Admin

Salaries	2,716,830	2,705,858	2,848,112	4.8%
Employee benefits	908,905	909,437	918,429	1.0%
Purchased services	-	-	-	0.0%
Supplies and materials	21,239	18,902	22,354	5.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ school admin	3,646,974	3,634,197	3,788,895	3.9%

Business/ Direction of Business

Salaries	167,452	167,452	176,424	5.4%
Employee benefits	61,652	61,652	61,812	0.3%
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 business/ direction of business	229,104	229,104	238,236	4.0%

Business/ Fiscal Services

Salaries	275,449	274,635	277,227	0.6%
Employee benefits	89,718	89,371	54,749	-39.0%
Purchased services	291,746	281,355	236,359	-19.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	5,000	4,864	5,000	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	8,029	8,029	6,000	-25.3%
Total business/ fiscal services	669,942	658,255	579,334	-13.5%

Business/ Facilities Aquisition and Const.

Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
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/ facilities aquisition and c	-	-	-	0.0%

Business/ Operations & Maint

Salaries	473,079	467,995	548,961	16.0%
Employee benefits	159,181	159,684	194,768	22.4%
Purchased services	128,000	139,567	145,000	13.3%
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	760,259	767,245	888,729	16.9%

Business/ Food Services

Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	888,988	990,713	997,077	12.2%
Supplies and materials	22,171	16,698	23,700	6.9%
Capital outlay	-	-	-	0.0%
Other	1,000	1,988	1,000	0.0%
Non-capitalized equipment	-	-	-	0.0%

Termination benefits	-	-	-	0.0%
Total business/ food services	912,159	1,009,399	1,021,777	12.0%
Business/ Internal Services				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	64,700	57,575	67,456	4.3%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ internal services	64,700	57,575	67,456	4.3%
Central/ Communication Svcs				
Salaries	84,428	84,428	88,649	5.0%
Employee benefits	9,769	9,769	9,498	-2.8%
Purchased services	25,000	15,180	25,000	0.0%
Supplies and materials	4,000	4,363	4,000	0.0%
Capital outlay	-	-	-	0.0%
Other	1,000	709	1,000	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total central/ communication svcs	124,197	114,450	128,147	3.2%
Central/ Information Services				
Salaries	957,449	951,918	1,002,580	4.7%
Employee benefits	211,561	211,561	224,523	6.1%
Purchased services	964,350	1,147,138	897,480	-6.9%
Supplies and materials	25,000	17,897	20,000	-20.0%
Capital outlay	100,000	51,647	60,000	-40.0%
Other	-	-	-	0.0%
Non-capitalized equipment	944,350	839,501	500,000	-47.1%
Termination benefits	2,134	2,134	2,200	3.1%
Total central/ information services	3,204,844	3,221,796	2,706,784	-15.5%
Central/ Human Resources				
Salaries	334,371	332,941	349,522	4.5%
Employee benefits	102,275	101,948	99,431	-2.8%
Purchased services	369,383	357,240	349,159	-5.5%
Supplies and materials	33,000	34,560	34,650	5.0%
Capital outlay	-	-	-	0.0%
Other	1,054	200	1,107	5.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total central/ human resources	840,084	826,890	833,869	-0.7%

Other Support Services				
Other [9]	140,929	145,730	247,321	75.5%
Community Services				
Salaries	53,697	53,697	56,382	5.0%
Employee benefits	59	59	62	4.9%
Purchased services	17,600	14,649	34,507	96.1%
Supplies and materials	3,566	397	3,625	1.7%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total community services	74,923	68,803	94,577	26.2%
Non-Public School Services				
Salaries	28,100	29,321	-	-100.0%
Employee benefits	3,483	3,625	-	-100.0%
Purchased services	39,514	26,958	39,899	1.0%
Supplies and materials	24,199	6,381	24,277	0.3%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total non-public school services	95,295	66,286	64,176	-32.7%
Non-prog Charges/ Tuition				
On-behalf payments by State (TRS)	18,500,000	18,500,000	18,898,000	2.2%
Purchased services	478,257	309,609	476,000	-0.5%
Supplies and materials	-	-	-	0.0%
Tuition	1,724,851	1,873,241	1,499,070	-13.1%
Total non-prog charges/ tuition	20,703,108	20,682,850	20,873,070	0.8%
Revolving Accounts [5]				
Salaries	-	24,331	-	0.0%
Employee benefits	-	282	-	0.0%
Purchased services	-	58,305	-	0.0%
Supplies and materials	750,000	847,410	850,000	13.3%
Capital outlay	-	-	-	0.0%
Other	-	2,245	-	0.0%
Non-capitalized equipment	-	5,152	-	0.0%
Total revolving accounts [5]	750,000	937,725	850,000	13.3%
Student Activity Accounts [5]				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%

Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	200,000	405,144	200,000	0.0%
Non-capitalized equipment	-	-	-	0.0%
Total student activity accounts [5]	<u>200,000</u>	<u>405,144</u>	<u>200,000</u>	<u>0.0%</u>

Contingency

Provision for contingencies	263,490	-	861,453	226.9%
Total expenditures	<u>90,048,130</u>	<u>89,909,825</u>	<u>93,561,944</u>	<u>3.9%</u>

OTHER FINANCING USES (SOURCES)

Capital lease proceeds	-	-	-	0.0%
Transfers out	63,298	199,916	-	-100.0%
Total other financing uses (sources)	<u>63,298</u>	<u>199,916</u>	<u>-</u>	<u>-100.0%</u>

FUND BALANCE

Net changes in fund balance	<u>\$ 4,466,454</u>	4,965,540	1,205,331
Fund balance at beginning of year		22,564,841	32,815,551
FUND BALANCE AT END OF YEAR *		<u>\$ 27,530,381</u>	<u>\$ 34,020,882</u>

Footnotes:

1. Driven State economy and tax receipts.
2. Supply chain, inflation, and increasing participation after pandemic.
3. Pandemic fluctuations.
4. Funded by remaining federal pandemic relief funding.
5. Estimated based on prior year use.

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	\$ 9,481,000	\$ 9,558,771	\$ 10,194,898	7.5%
Earnings on investments	2,000	193	2,000	0.0%
Food services	-	-	-	0.0%
BFAC admissions	350,000	463,380	200,000	-42.9%
BFAC rentals	287,000	444,808	260,000	-9.4%
Other rentals and revenue	40,000	40,505	22,000	-45.0%
Total local sources	10,160,000	10,507,657	10,678,898	5.1%
Total revenues	10,160,000	10,507,657	10,678,898	5.1%
EXPENDITURES				
Plant Services				
Salaries	1,418,996	1,395,628	1,480,677	4.3%
Employee benefits	417,399	396,568	396,162	-5.1%
Purchased services	2,277,100	2,052,791	1,998,475	-12.2%
Supplies and materials [1]	2,076,428	1,998,037	1,700,596	-18.1%
Capital outlay	395,063	616,781	485,500	22.9%
Other	-	-	-	0.0%
Non capitalized equipment	18,332	18,332	-	-100.0%
Termination benefits	-	592	-	0.0%
Total plant services	6,603,318	6,478,728	6,061,410	-8.2%
Batavia Fine Arts Centre				
Salaries	239,511	242,696	248,901	3.9%
Employee benefits	45,823	45,842	44,739	-2.4%
Purchased services	310,039	358,338	325,800	5.1%
Supplies and materials	35,280	44,340	40,000	13.4%
Capital outlay	20,980	-	19,952	-4.9%
Other	-	-	-	0.0%
Non capitalized equipment	44,336	64,028	48,000	8.3%
Termination benefits	-	-	-	0.0%
Total Batavia Fine Arts Centre	695,969	755,244	727,392	4.5%
Payments to Other Gov Units				
Property tax rebate [2]	496,464	496,454	-	-100.0%

Contingency

Provision for contingencies	100,000	-	80,474	-19.5%
Total expenditures	<u>7,895,751</u>	<u>7,730,426</u>	<u>6,869,276</u>	<u>-13.0%</u>

OTHER FINANCING SOURCES (USES)

Transfers in	-	-	-	0.0%
Transfers out	<u>(2,564,000)</u>	<u>(2,564,000)</u>	<u>(2,806,000)</u>	<u>9.4%</u>
Total other financing sources (uses)	<u>(2,564,000)</u>	<u>(2,564,000)</u>	<u>(2,806,000)</u>	<u>9.4%</u>

FUND BALANCE

Net changes in fund balance	<u>\$ (299,751)</u>	213,231	1,003,622
Fund balance at beginning of year		5,849,803	5,436,337
FUND BALANCE AT END OF YEAR *		<u>\$ 6,063,034</u>	<u>\$ 6,439,959</u>

Footnotes:

1. Natural gas contract savings.
2. Final property tax rebate for outlet mall.

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]	30,000	30,000	-	-100.0%
Total local sources	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-100.0%</u>
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>-100.0%</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>\$ 30,000</u>	30,000	-	
Fund balance at beginning of year		3,032,076	3,267,735	
FUND BALANCE AT END OF YEAR *		<u>\$ 3,062,076</u>	<u>\$ 3,267,735</u>	

Footnotes:

1. End of Boosters donations 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	\$ 596,123	\$ 590,421	\$ 404,422	-32.2%
Social Security/ Medicare levy	1,297,400	1,313,994	1,537,189	18.5%
Corporate personal prop. replacement taxes	100,000	-	100,000	0.0%
Earnings on investments	1,200	88	1,000	-16.7%
Other	-	-	-	0.0%
Total local sources	1,994,723	1,904,502	2,042,611	2.4%
Total revenues	1,994,723	1,904,502	2,042,611	2.4%
EXPENDITURES				
Instruction				
Regular programs	396,170	404,077	384,500	-2.9%
Special education programs	274,034	285,322	280,788	2.5%
Special education pre-K program	42,304	46,466	42,450	0.3%
Remedial and supplemental programs	2,345	2,464	2,424	3.4%
CTE programs	23	95	23	0.0%
Interscholastic programs	34,908	40,397	33,924	-2.8%
Summer school program	-	86	-	0.0%
Gifted program	3,327	3,327	3,433	3.2%
Drivers education program	1,434	1,966	1,478	3.1%
Bilingual program	9,199	9,203	9,628	4.7%
Truant and other alternative programs	835	835	858	2.8%
Total instruction	764,577	794,239	759,506	-0.7%
Support Programs				
Pupils:				
Attendance & social work	15,506	15,475	16,289	5.0%
Guidance services	9,662	9,958	10,689	10.6%
Health services	55,520	59,231	61,003	9.9%
Psychological services	11,313	11,276	11,576	2.3%
Speech pathology services	16,110	15,669	15,619	-3.1%
Instructional staff:				
Improvement of instruction services	15,755	17,431	15,891	0.9%
Education media services	13,845	12,491	16,040	15.8%
Assessment & testing	12,644	12,644	12,235	-3.2%

General administration	19,563	19,946	18,608	-4.9%
School administration	130,959	130,956	119,722	-8.6%
Business:				
Direction of business	2,380	2,380	2,510	5.5%
Fiscal services	45,758	45,932	35,581	-22.2%
Operation & maint of plant services	306,030	300,940	287,079	-6.2%
Pupil transportation services	17,933	17,933	17,832	-0.6%
Food services	-	-	-	0.0%
Central:				
Communication services	14,408	14,408	14,352	-0.4%
Information services	155,274	160,903	154,860	-0.3%
Human resources	19,795	19,796	19,890	0.5%
Exempt clerical	32,621	38,124	26,201	-19.7%
Community services	9,671	9,689	9,214	-4.7%
Total support programs	<u>904,749</u>	<u>915,181</u>	<u>865,190</u>	<u>-4.4%</u>
Contingency				
Provision for contingencies	-	-	-	0.0%
Total expenditures	<u>1,669,326</u>	<u>1,709,419</u>	<u>1,624,697</u>	<u>-2.7%</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>\$ 325,397</u>	195,083	417,914	
Fund balance at beginning of year		614,402	1,242,641	
FUND BALANCE AT END OF YEAR *		<u>\$ 809,485</u>	<u>\$ 1,660,555</u>	

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	\$ 2,095,800	\$ 2,103,463	\$ 2,049,580	-2.2%
Transportation fees	15,000	24,059	15,000	0.0%
Earnings on investments	1,200	181	1,000	-16.7%
Other	-	-	-	0.0%
Total local revenues	<u>2,112,000</u>	<u>2,127,703</u>	<u>2,065,580</u>	<u>-2.2%</u>
State Sources				
Transportation aid	1,516,258	1,516,248	1,605,782	5.9%
Total revenues	<u>3,628,258</u>	<u>3,643,951</u>	<u>3,671,362</u>	<u>1.2%</u>
EXPENDITURES				
Regular Transportation Services				
Salaries	106,775	106,775	112,197	5.1%
Employee benefits	38,800	38,800	38,679	-0.3%
Purchased services	4,345,457	4,188,575	4,498,219	3.5%
Supplies and materials	8,000	11,445	11,000	37.5%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total regular transportation services	<u>4,499,032</u>	<u>4,345,595</u>	<u>4,660,095</u>	<u>3.6%</u>
Payments to Other Gov Units	9,000	7,702	9,225	2.5%
Contingency				
Provision for contingencies	-	-	34,486	0.0%
Total expenditures	<u>4,508,032</u>	<u>4,353,296</u>	<u>4,703,806</u>	<u>4.3%</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>\$</u>	<u>(879,774)</u>	(709,345)	(1,032,444)		
Fund balance at beginning of year			3,075,097	3,655,265		
FUND BALANCE AT END OF YEAR *			<u>\$</u>	<u>2,365,752</u>	<u>\$</u>	<u>2,622,821</u>

Footnotes:

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	9,142,049	9,198,175	9,161,368	0.2%
Earnings on investments	600	114	500	-16.7%
Other	-	(109,566)	-	0.0%
Total local revenues	<u>9,142,649</u>	<u>9,088,724</u>	<u>9,161,868</u>	<u>0.2%</u>
Total revenues	<u>9,142,649</u>	<u>9,088,724</u>	<u>9,161,868</u>	<u>0.2%</u>
EXPENDITURES				
Debt Service				
Principal retirement	7,730,000	7,730,000	8,100,000	4.8%
Interest on bonds [1]	1,052,357	1,052,357	899,558	-14.5%
Service charges	2,400	2,350	2,555	6.5%
Rentals & leases	207,298	207,298	144,000	-30.5%
Total debt service	<u>8,992,055</u>	<u>8,992,005</u>	<u>9,146,113</u>	<u>1.7%</u>
Total expenditures	<u>8,992,055</u>	<u>8,992,005</u>	<u>9,146,113</u>	<u>1.7%</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	207,298	207,298	144,000	-30.5%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>207,298</u>	<u>207,298</u>	<u>144,000</u>	<u>-30.5%</u>
FUND BALANCE				
Net changes in fund balance	<u>\$ 357,892</u>	304,017	159,756	
Fund balance at beginning of year		4,144,858	4,793,911	
FUND BALANCE AT END OF YEAR *		<u>\$ 4,448,875</u>	<u>\$ 4,953,667</u>	

Footnotes:

1. Structure of bond repayment schedule.

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.

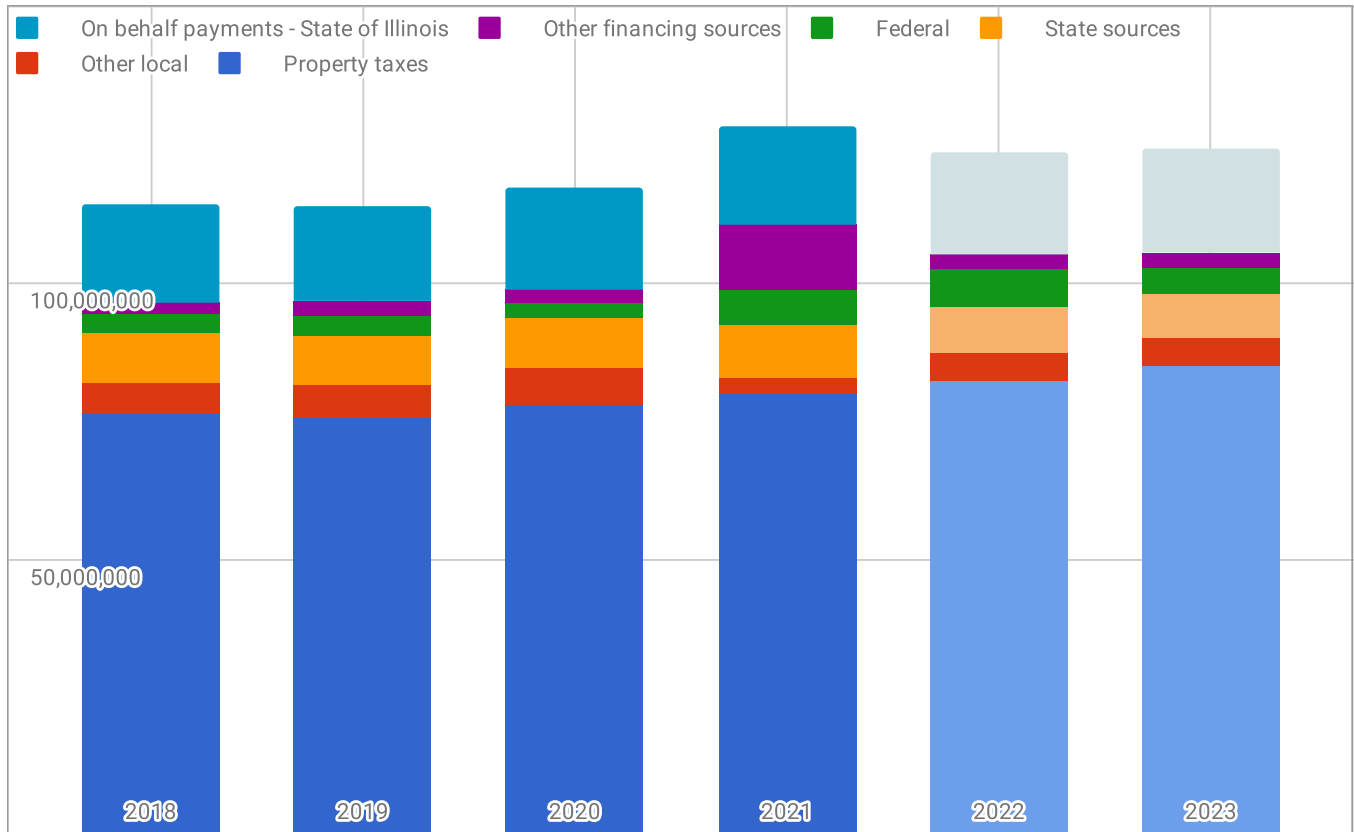
	Prior Budget	Prior Actual	Budget	+/-
REVENUES				
Local Sources				
Earnings on investments	-	-	-	0.0%
Land cash and donations	5,000	-	-	-100.0%
Total local sources	5,000	-	-	-100.0%
Federal Sources				
Emergency relief grants	1,131,794	1,131,794	814,811	-28.0%
Total revenues	1,136,794	1,131,794	814,811	-28.3%
EXPENDITURES				
Facilities acquisition & construction				
Purchased services	120,000	188,910	180,000	50.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	3,111,711	2,987,711	2,760,790	-11.3%
Other	-	-	-	0.0%
Non capitalized equipment	-	-	-	0.0%
Total facilities acquisition & construction	3,231,711	3,176,620	2,940,790	-9.0%
Contingency				
Provision for contingencies	100,000	-	57,000	-43.0%
Total expenditures	3,331,711	3,176,620	2,997,790	-10.0%
OTHER FINANCING SOURCES (USES)				
Transfers in [1]	2,420,000	2,420,000	2,662,000	10.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	2,420,000	2,420,000	2,662,000	10.0%
FUND BALANCE				
Net changes in fund balance [2]	\$ 225,083	375,174	479,021	
Fund balance at beginning of year		(516,379)	334,568	
FUND BALANCE AT END OF YEAR *		\$ (141,205)	\$ 813,589	

Footnotes:

1. Increase allocation for transfer to capital projects.
2. 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.



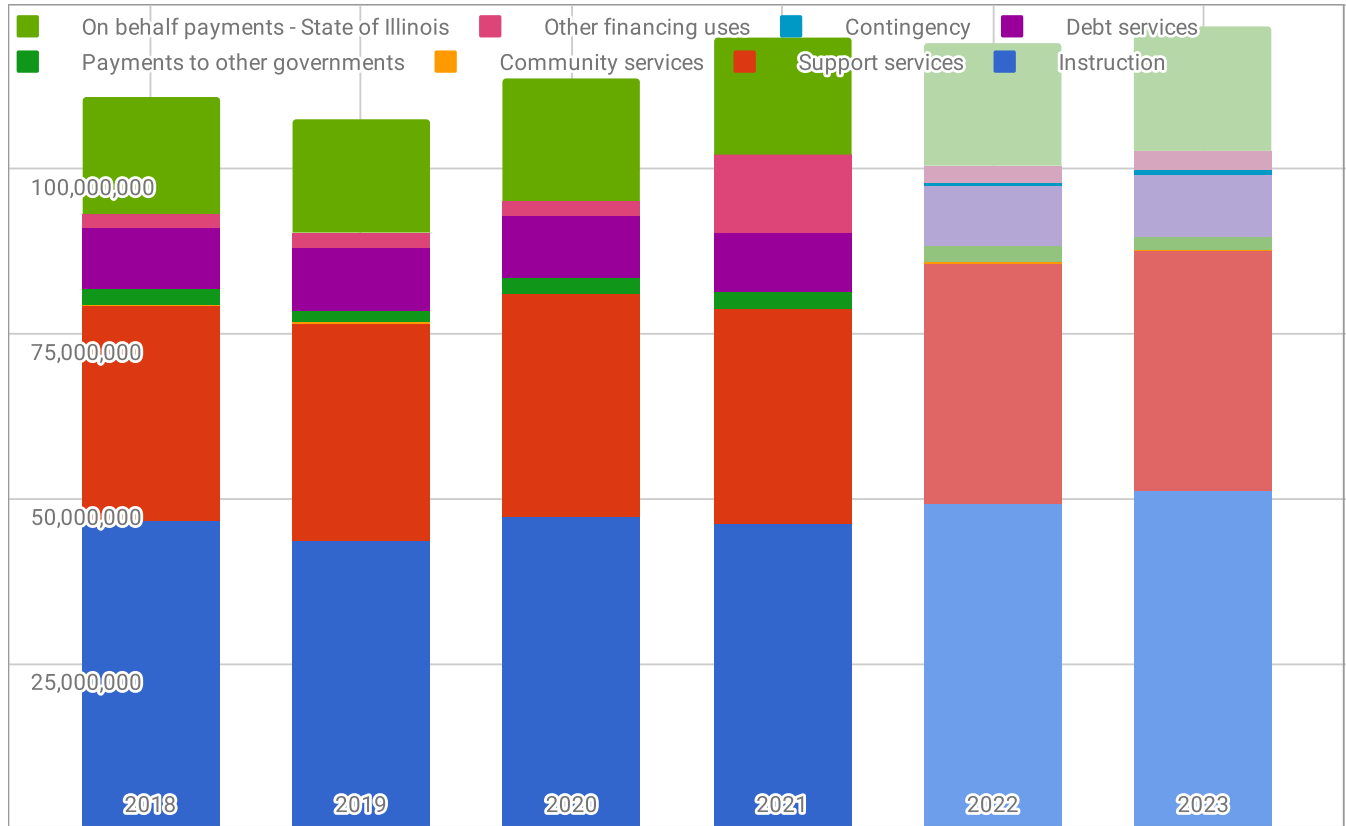
	2019	2020	2021	2022	2023
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Funding Sources

Property taxes	-0.78%	3.06%	2.57%	2.62%	3.58%
Other local	6.00%	9.49%	-55.40%	72.21%	-2.46%
State sources	-4.68%	3.83%	3.42%	-8.05%	-4.65%
Federal	15.14%	-24.36%	134.04%	2.89%	-31.99%
Other financing sources	15.28%	-10.79%	411.81%	-77.73%	6.80%
On behalf payments - State of Illinois	-1.37%	7.01%	-3.85%	3.62%	2.15%
Total revenues	-0.09%	2.86%	9.52%	-3.80%	0.70%

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.



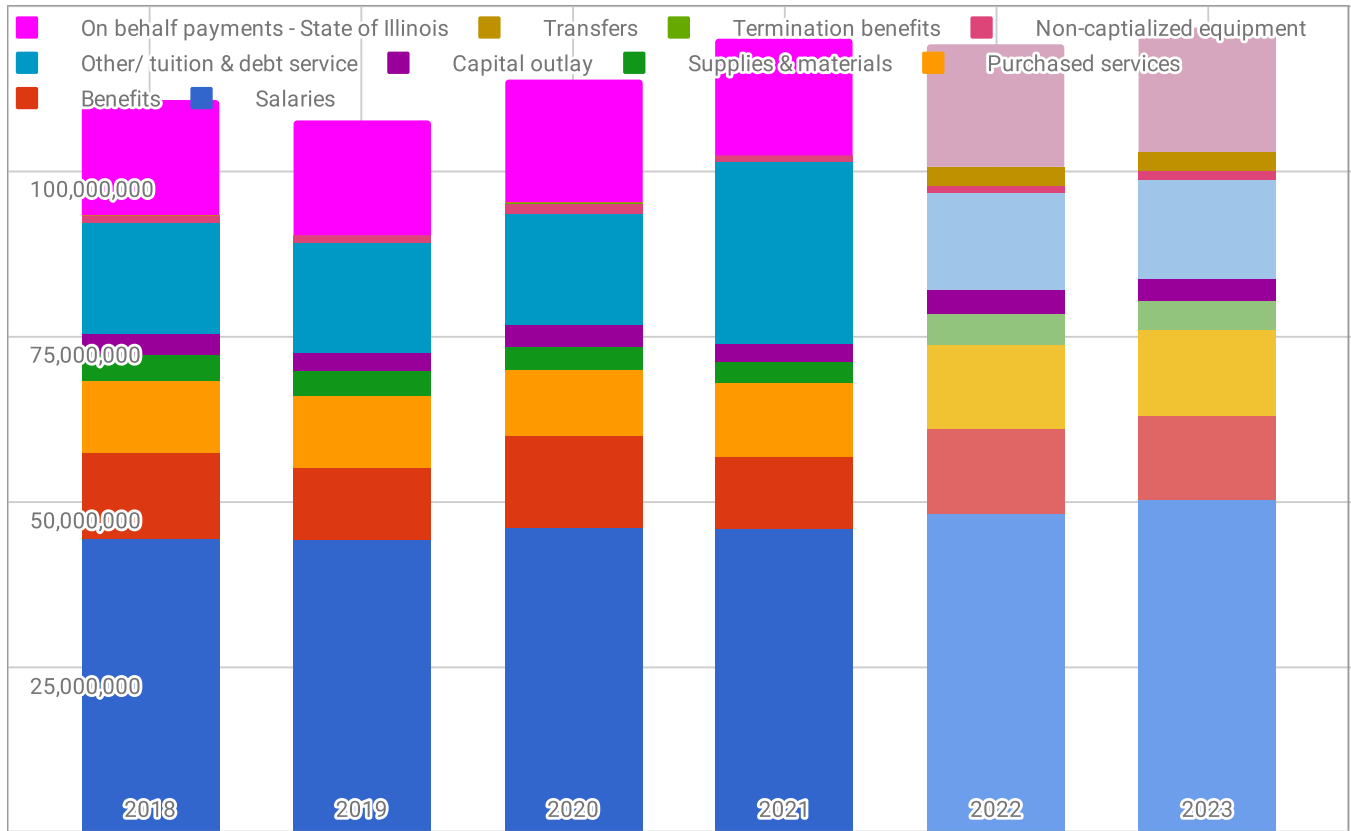
	2019	2020	2021	2022	2023
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Spending Functions

Instruction	-6.64%	8.25%	-2.51%	7.03%	3.87%
Support services	1.16%	2.30%	-3.18%	11.24%	0.46%
Community services	73.19%	-16.71%	-1.22%	22.20%	-6.63%
Payments to other governments	-26.16%	37.01%	-5.45%	11.23%	-26.74%
Debt services	0.10%	-1.82%	-0.10%	-1.92%	1.71%
Contingency	0.00%	0.00%	0.00%	0.00%	122.96%
Other financing uses	16.61%	2.12%	407.00%	-77.61%	6.80%
On behalf payments - State of Illinois	-1.37%	7.01%	-3.85%	3.62%	2.15%
Total expenditures	-2.91%	5.69%	5.54%	-0.80%	2.21%

Expense Trend by Object | All Funds

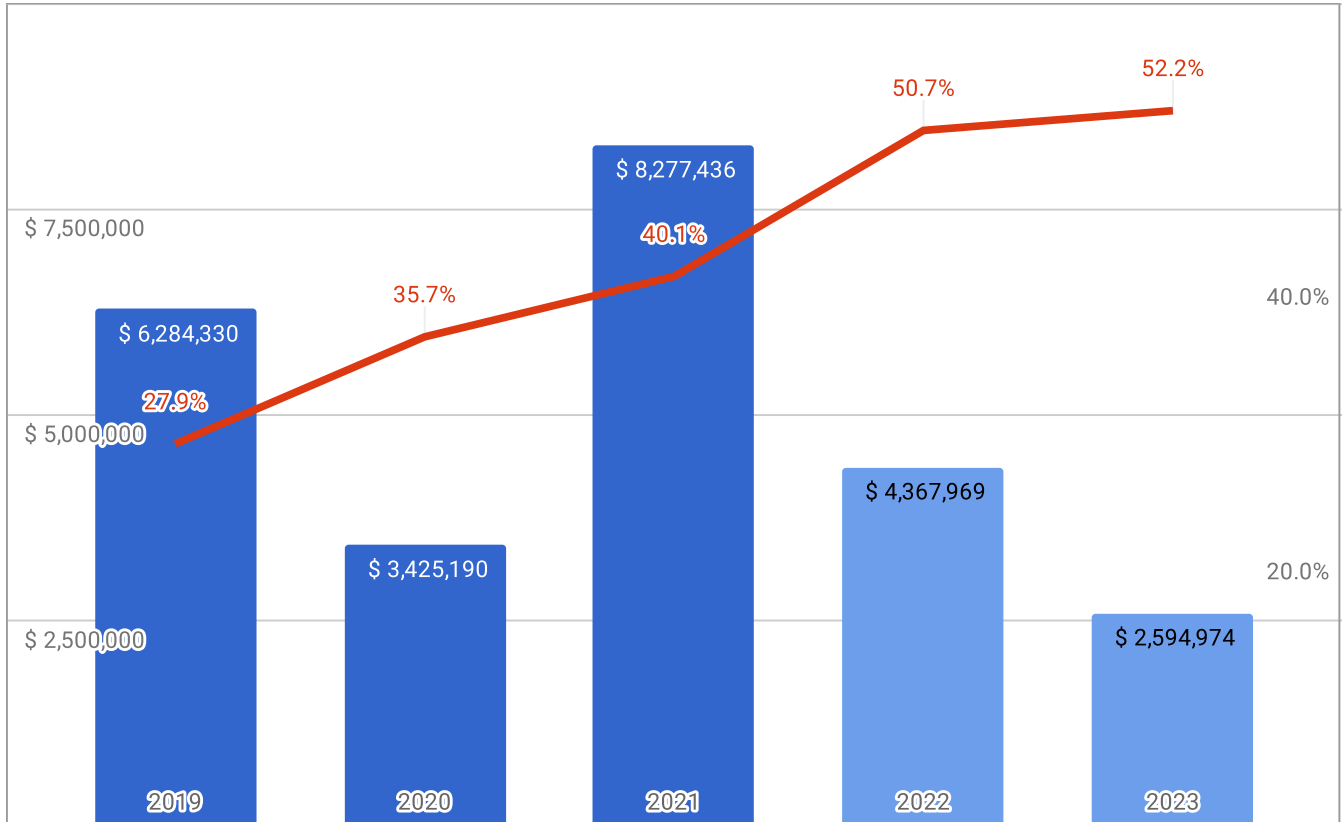
Expenses are categorized in multiple ways. The chart below shows how spending has changed by **object** over the prior four years. Objects represent the types of expenses.



	2019	2020	2021	2022	2023
Spending Functions					
Salaries	-0.62%	4.43%	-0.32%	4.72%	4.27%
Benefits	-15.27%	27.29%	-20.75%	18.47%	-1.59%
Purchased services	1.36%	-8.97%	10.56%	12.26%	2.77%
Supplies & materials	-7.08%	-6.11%	-11.21%	53.39%	-2.99%
Capital outlay	-12.11%	17.14%	-13.01%	29.26%	-8.42%
Other/ tuition & debt service	-1.25%	2.20%	62.08%	-46.22%	1.52%
Non-capitalized equipment	-3.25%	31.22%	-48.87%	53.16%	7.68%
Termination benefits	-71.93%	2927.07%	-71.19%	116.14%	-38.98%
Transfers	0.00%	0.00%	0.00%	0.00%	6.80%
On behalf payments - State of Illinois	-1.37%	7.01%	-3.85%	3.62%	2.15%
Total expenditures	-2.91%	5.69%	5.54%	-0.80%	2.21%

Net Fund Balance | All Funds

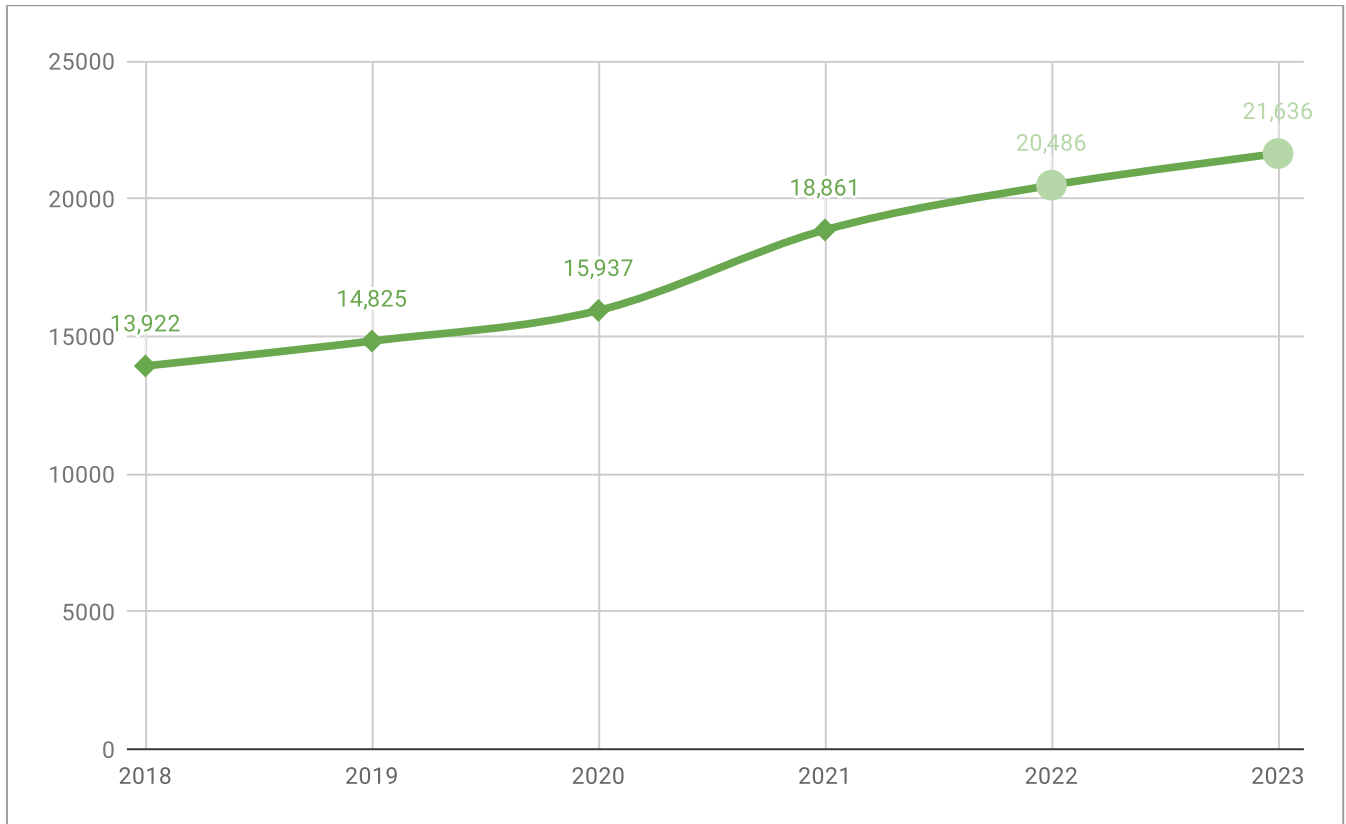
Keeping revenues and expenses aligned is a key to solid financial health. The chart below shows the net fund balance of revenues and expenditures and the ratio of fund balance to revenues for operating funds for the last four years.



	2019	2020	2021	2022	2023
Net of revenues and expenditures	\$ 6,284,330	\$ 3,425,190	\$ 8,277,436	\$ 4,367,969	\$ 2,594,974
Fund balance to revenue ratio (target >25%)	27.9%	35.7%	40.1%	50.7%	52.2%

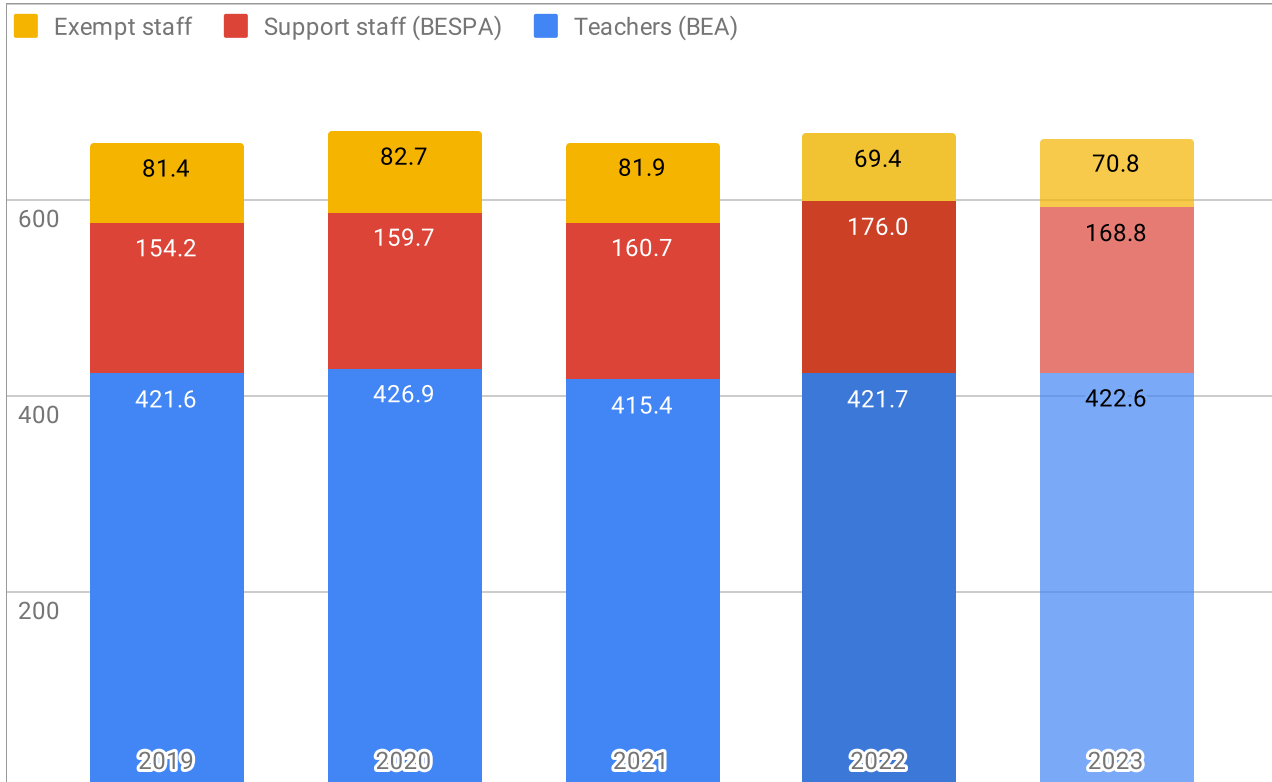
Operating Expenditures per Pupil

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.

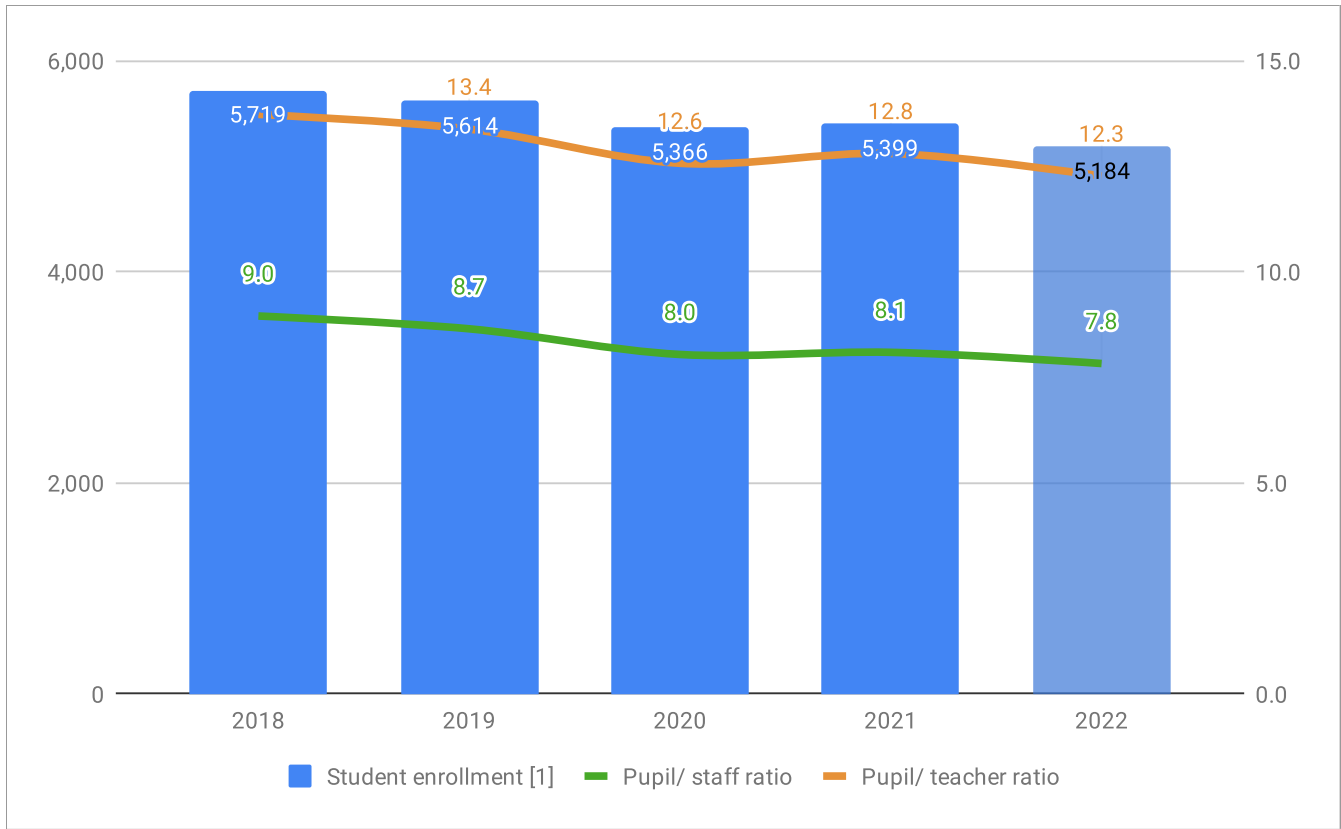


Position Type	2019	2020	2021	2022	2023	+/-
Teachers (BEA)						
Teacher - Core	205.7	210.3	202.8	198.8	197.7	-1.2
Teacher - Special Ed	53.9	57.5	55.6	59.1	58.0	-1.1
Teacher - Elective	79.9	78.0	77.4	75.7	75.2	-0.5
Teacher - Related services	41.0	43.3	43.7	44.3	47.8	3.5
Teacher - Inst support	31.8	27.6	24.7	29.7	28.8	-0.8
Teacher - Other	9.4	10.2	11.2	14.2	15.2	1.0
Total teachers	421.6	426.9	415.4	421.7	422.6	0.9
Support staff (BESPA)						
Maintenance	25.0	25.0	25.0	25.0	25.0	0.0
Paraprofessional	93.0	99.0	97.0	94.0	87.0	-7.0
Kinder enrichment inst	0.0	0.0	0.0	8.0	7.5	-0.5
Campus monitor	10.0	12.0	17.0	29.3	29.3	0.0

Secretary	26.2	23.7	21.7	19.7	20.0	0.3
Total support staff	154.2	159.7	160.7	176.0	168.8	-7.2
Exempt staff						
Administrators	33.0	33.0	33.0	30.0	30.0	0.0
Technologist	10.4	10.4	11.6	11.4	10.8	-0.6
Manager	3.0	3.0	3.0	5.0	5.0	0.0
Coordinator	4.5	5.5	5.5	12.0	12.0	0.0
Lunchroom aide	8.0	8.3	6.3	0.0	0.0	0.0
Nurse/ health assistant	10.0	10.0	10.0	10.0	11.0	1.0
Secretary	10.5	11.5	11.5	0.0	1.0	1.0
Therapist	2.0	1.0	1.0	1.0	1.0	0.0
Total exempt staff	81.4	82.7	81.9	69.4	70.8	1.4
Total staff	657.2	669.2	657.9	667.1	662.2	-4.9

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.



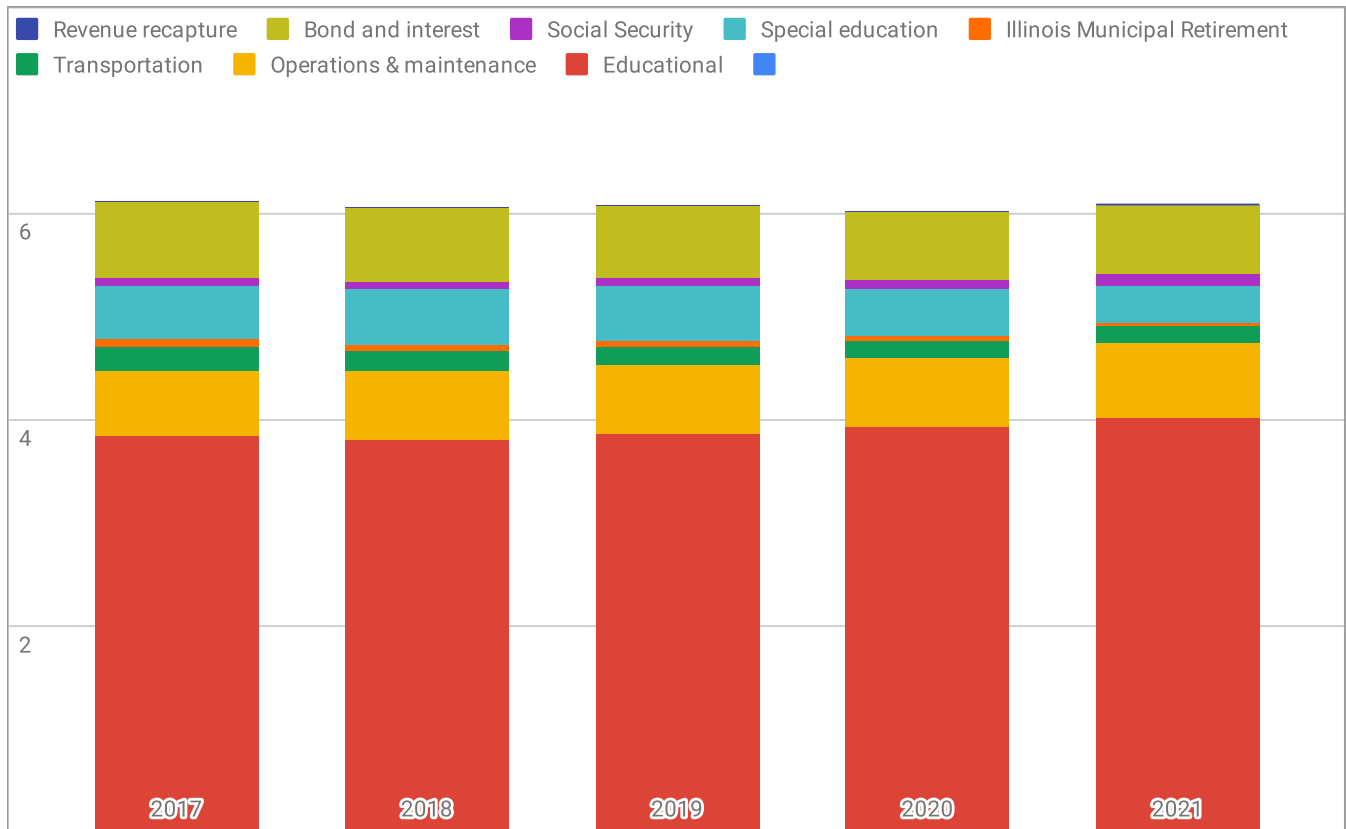
	2018	2019	2020	2021	2022
Student enrollment [1]	5,719	5,614	5,366	5,399	5,184
Staffing in full-time equivalency (FTE)	638.8	649.0	667.2	667.1	662.2
Pupil/ staff ratio	9.0	8.7	8.0	8.1	7.8
Teachers in full-time equivalency (FTE)	416.6	419.6	426.9	421.7	422.6
Pupil/ teacher ratio	13.7	13.4	12.6	12.8	12.3

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 levy year.



Tax Rates by Levy Year	2017	2018	2019	2020	2021
Educational	3.84741	3.82005	3.86332	3.93448	4.02090
Operations & maintenance	0.63332	0.66266	0.66954	0.66846	0.72449
Transportation	0.23750	0.19490	0.16931	0.16340	0.16663
Illinois Municipal Retirement	0.05542	0.05847	0.06157	0.05942	0.02898
Special education	0.53041	0.53013	0.53177	0.44564	0.36224
Social Security	0.07917	0.08186	0.08465	0.08170	0.10867
Bond and interest	0.73663	0.71328	0.70235	0.67554	0.66175
Revenue recapture	-	-	-	-	0.02558
Total tax rate	6.119842	6.061347	6.082514	6.028628	6.09924