



# **Batavia Public Schools**

## **2013-14 Budget Workshop**

Tuesday, August 13, 2013

# Overview of Workshop

## I. Understanding the Accounting Structure

- I. Funds
- II. Dimensions of Accounts
- III. Site Based Management

## II. Revenue Budgets

- I. Local
- II. State
- III. Federal

## III. Expenditure Budgets

- I. Expenditure Functions
- II. Personnel
- III. Buildings/Departments
- IV. Major Expenses
- V. Debt
- VI. Capital Projects

What do our account codes mean?

# **FUND ACCOUNTING AND STRUCTURES**

# Fund Accounting 101

A *fund* is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Each fund has its own set of accounts which include:

- Balance sheet accounts - assets and liabilities
- Budget accounts - revenues and expenses

# Account Code Dimensions

Fund	Function	Object	Location			
XX	XXXX	XXXX	XX	XXX	XXX	XX
	Source	Budget	Program			
		Manager				

# Fund Accounting –Types of Funds

## Operating Funds

10 Education Fund

11 – Food Service

12 – Drivers Education

13 – Summer School

14 – Donations

15 – Grants

16 – Special Education

20 Operations and  
Maintenance

40 Transportation

50 Municipal Retirement IMRF

51 – Social Security, Medicare

70 Working Cash

## Non-Operating Funds

30 Debt Service

60 Capital Projects

# Source Codes

XX – XXXX – XXXX – XX – XXX – XXX – XX

## Local Revenue Codes (ex.)

- 1100 – Property Taxes
- 1230 – CPPRT
- 1510 – Interest on investement
- 1600's – Food Sales
- 1700's – Student Fees,  
Admissions
- 1800's – Textbook Rentals
- 1910 – Rentals
- 1950 – Refund from Prior Years

## State and Federal Codes (ex.)

- 3001 – General State Aid
- 3100's – Special Education  
Reimbursements
- 3500's – Transportation  
Reimbursements
- 4300 – Federal - Title I
- 4600 – Federal – I.D.E.A.

# Function Codes

XX – XXXX – XXXX – XX – XXX – XXX – XX

## Instruction

1100 – Regular Instruction  
1200 – Special Instruction  
1400 – Vocational Instruction  
1500 – Extracurricular Inst.  
1650 – Gifted Instruction  
1700 – Drivers Education  
1800 – Bilingual Instruction

## Support Systems

2100 – Pupil Support Services  
(Social Workers, Counselors, Speech, etc.)  
2200 – Instructional Support  
2300 – General Administration  
2400 – Building Administration  
2500 – Operations Support  
2600 – Central Support  
Services



# Budget Manager Codes

XX – XXXX – XXXX – **XX** – XXX – XXX – XX

Budget Managers are the people/positions that are responsible for keeping the account within budget.

00 – Undesignated

10 – Superintendent

20 – Asst Supt for Finance / CFO; 21 Asst Director of Finance

30 – Asst Supt for HR / CPO

40 – Chief Academic Officer; 45 Director of Student Services

50 – Chief Information Officer

60 – Building Principal; 65 Athletics

70 – Director of Buildings and Grounds

# Object Codes

XX – XXXX – XXXX – XX – **XXX** – XXX – XX

Objects are the item or service the budget is designed to procure.

100 – Salaries (110 Regular, 120 Substitute, 130 Extra Wages)

200 – Benefits (210 Retirement, 220 Insurance, 230 Other)

300 – Services (310 Professional, 320 Repairs/Cleaning, 340 Communications, 380 Liability Insurance, etc)

400 – Supplies (410 General, 420 Textbooks, 460 Utilities, etc)

500 – Capitalized Equipment (530 Construction, 550 Equipment)

600 – Other Objects / Tuition (610 Principal on Debt, 670 Tuition)

700 – Non-Capitalized Equipment (less than \$5,000)

800 – Termination Benefits (Vacation payouts, sick leave)

# Program Codes

XX – XXXX – XXXX – XX – XXX – XXX – XX

Programs link accounts that span different functions, like math, music or specific sports.

100 – Instruction

200 – Grants

300 – Extracurricular Sports, Music,

400 – Extracurricular Clubs

500 – Staff programs

600 – Flow Through

900 – Technology Division Programs

# Location Codes

XX – XXXX – XXXX – XX – XXX – XXX – XX

00 – Undesignated

05 – Early Childhood Center

10 – Elementary

11 – Alice Gustafson

12 – Grace McWayne

13 – H.C. Storm

14 – Hoover-Wood

15 – J.B. Nelson

16 – Louise White

20 – Rotolo Middle School

30 – Batavia High School

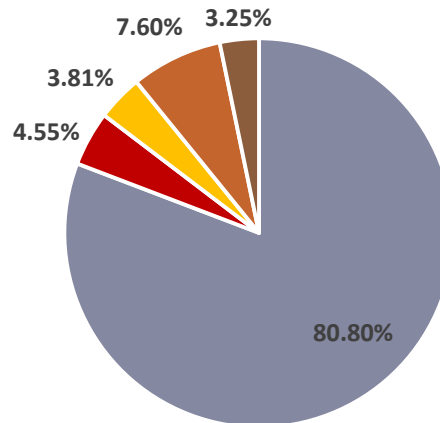
What funds do we receive to achieve our mission?

## **2013 – 2014 REVENUE BUDGET**

# Operating Revenue Summary

## Operating Summary by Object

Revenues	2012 - 2013 Amended Budget	2013 - 2014 Tentative Budget	Change from Prior Year	% Inc.	% of Total
Property Taxes	\$ 54,287,416.33	\$ 57,437,681.37	\$ 3,150,265.04	5.80%	80.80%
Other Local	\$ 3,718,102.63	\$ 3,231,549.60	\$ (486,553.03)	-13.09%	4.55%
General State Aid	\$ 2,599,308.00	\$ 2,705,625.00	\$ 106,317.00	4.09%	3.81%
Other State	\$ 4,302,768.78	\$ 5,405,767.49	\$ 1,102,998.71	25.63%	7.60%
Federal	\$ 2,561,108.00	\$ 2,307,626.00	\$ (253,482.00)	-9.90%	3.25%
<b>Total Budgeted Revenues</b>	<b>\$ 67,468,703.74</b>	<b>\$ 71,088,249.46</b>	<b>\$ 3,619,545.72</b>		



■ Property Taxes ■ Other Local ■ General State Aid ■ Other State ■ Federal

# Property Tax Revenues

## **Operating Funds (Tax Cap)**

- Year over year growth limited to the Consumer Price Index on existing property
- New construction brings new taxes on top of cap
- Total amount of taxes then divided into real property based on individual property value

## **Debt Service Fund**

- Amount of taxes based on voter approved long term debt schedules
- No inflation necessary
- County clerk calculates amount of tax needed to make payments

# The “TIF” – Aurora TIF #2

This years property tax budget includes new construction of \$80M, largely due to the expiration of Aurora’s Tax Increment Financing District #2 on 12/31/12.

The TIF District, which included the Aurora Premium Outlets along with industrial park property to the west, is conservatively estimated to bring in over \$4.2M in new operating revenue during 2014. \$2.1M is applicable to the 2013-14 Budget.



# Tax Revenues in 2013-14

## Assumptions:

CPI of 1.7% for 2012, 2.0% for 2013

New Construction of \$80,000,000 for 2013

Existing Property Growth(Decline) of -3%

Tax Collection Rate of 99.5%

	2014 Fiscal Year Totals		
	Prior Year (2012 Levy)	Current Year (2013 Levy)	Total
Ed	\$ 20,045,420.46	\$ 21,234,383.00	\$ 41,279,803.45
Special Education	\$ 3,008,301.91	\$ 3,016,246.07	\$ 6,024,547.98
Operations	\$ 2,899,068.93	\$ 3,378,199.82	\$ 6,277,268.75
Transportation	\$ 1,052,384.57	\$ 1,158,236.45	\$ 2,210,621.02
Municipal Retirement	\$ 275,624.53	\$ 313,690.66	\$ 589,315.19
Social Security	\$ 501,135.51	\$ 554,989.46	\$ 1,056,124.97
Tort	\$ -	\$ -	\$ -
Bonds and Interest	\$ 5,232,984.01	\$ 5,185,507.92	\$ 10,418,491.94
			\$ 67,856,173.29

# Other Local Revenue

## Corporate Personal Property Replacement Tax

\$602,777 – Estimate released by Department of Revenue on 8/5/13

## Interest Income – Total of \$19,020, based on FY13

	Food Service (1600)	Registration (1720)	Resale (1730)	Participation (1790)	Textbook (1800)	Other (1900, other)
ECC	\$ -	\$ 2,700.00			\$ 1,691.27	
AGS	\$ 33,509.05	\$ 16,500.00	\$ 10,881.00	\$ 1,650.00	\$ 10,157.08	\$ 13,500.00
GMW	\$ 48,992.88	\$ 23,000.00	\$ 15,156.00	\$ 3,175.00	\$ 14,082.79	\$ 4,500.00
HCS	\$ 27,780.49	\$ 16,850.00	\$ 11,170.55	\$ 1,825.00	\$ 10,374.90	\$ 4,500.00
HWS	\$ 45,114.74	\$ 16,420.00	\$ 10,750.50	\$ 2,200.00	\$ 10,064.31	\$ 1,700.00
JBN	\$ 38,932.46	\$ 18,575.00	\$ 12,317.00	\$ 1,500.00	\$ 11,415.96	\$ 2,200.00
LWS	\$ 45,948.76	\$ 19,000.00	\$ 12,354.20	\$ 1,475.00	\$ 11,683.51	\$ 1,630.00
RMS	\$ 265,748.22	\$ 50,000.00	\$ 98,332.20	\$ 150,985.02	\$ 68,832.38	\$ 730.00
BHS	\$ 222,994.42	\$ 120,000.00	\$ 171,543.34	\$ 304,269.55	\$ 91,614.88	\$ 113,900.00
District			\$ 1,414.50			\$ 125,700.00
<b>Totals</b>	<b>\$ 729,021.02</b>	<b>\$ 283,045.00</b>	<b>\$ 343,919.29</b>	<b>\$ 467,079.57</b>	<b>\$ 229,917.08</b>	<b>\$ 268,360.00</b>

# State Revenues

## General Revenues

## Categorical Revenues

### (Special Education)

General State Aid \$2,705,625

Foundation Level of \$6,119

Average Daily Attendance of 5,926.03 (-23.5)

Prorated from ISBE at 88.7%

Bilingual Education \$81,877

Vocational Ed (CTEI) \$70,226

Drivers Education \$45,000

State Free Lunch \$6,000

Transportation

Reimbursement

Regular \$926,359

Special Education \$1,955,718

Personnel

\$1,075,000

Extraordinary Services

\$781,507

Private Facility

\$458,880

Summer School

\$5,200

# Federal Revenues

## NCLB Entitlements

Title I, Low Income –	\$ 328,384
Title II, Teacher Quality –	\$ 86,574
Title III, Bilingual –	\$ 31,050

## Individuals with Disabilities Act

Flow-Through -	\$1,010,476
Preschool -	\$ 27,681
Room and Board -	\$ 175,000

## Other Federal Revenue

Perkins Vocational Grant -	\$ 28,461
National School Lunch -	\$ 340,000
Medicaid Revenue -	\$ 280,000

# Major Revenue Changes in 2013-14

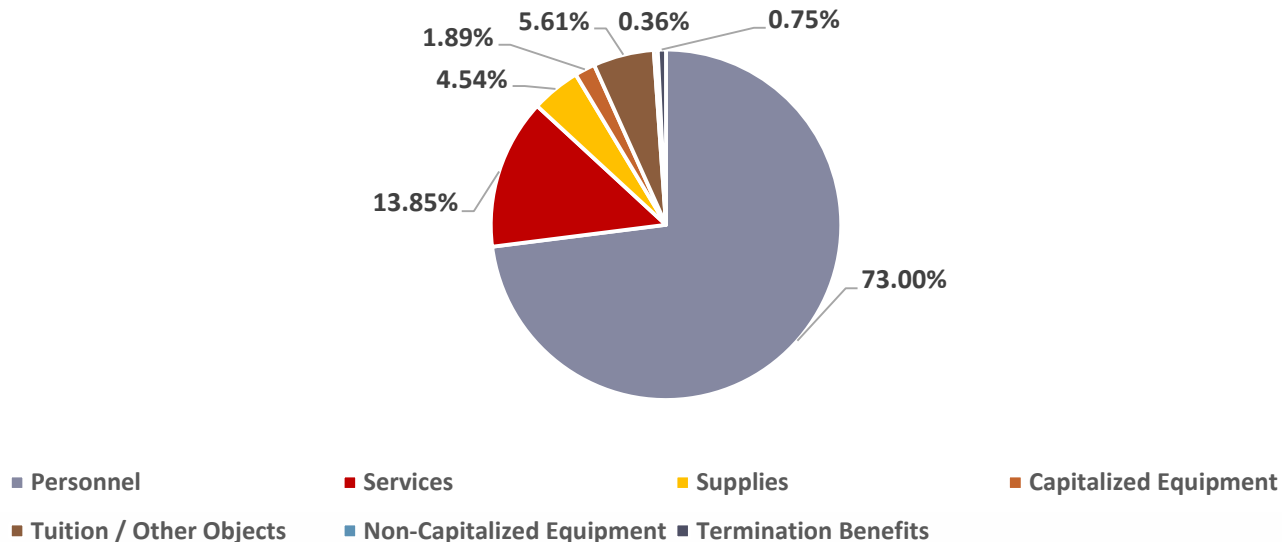
- Property Taxes
  - Increase of \$3.1M, 5.8%, largely from the TIF expiration
  - As TIF expires, no further TIF surplus
- General State Aid
  - Increase of \$106K, due to increase in poverty grant
- Transportation Reimbursement
  - Increase of \$1.0M, due to larger expenses in FY13 and no proration in FY14
- Federal Revenues
  - Drop of \$253K, -10%, due to sequester

What do we spend our funds on to achieve our mission?

# **2013-2014 EXPENDITURE BUDGET**

# Operating Expenditure Summary

Expenses	2012 - 2013 Amended Budget	2013 - 2014 Tentative Budget	Change from Prior Year	% of Total	
Salaries	\$ 41,315,195.65	\$ 42,789,151.76	\$ 1,473,956.11	3.57%	60.51%
Benefits	\$ 7,493,482.29	\$ 8,834,381.16	\$ 1,340,898.87	17.89%	12.49%
Services	\$ 9,638,208.16	\$ 9,795,110.25	\$ 156,902.09	1.63%	13.85%
Supplies	\$ 3,170,946.90	\$ 3,207,669.65	\$ 36,722.75	1.16%	4.54%
Capitalized Equipment	\$ 1,179,923.22	\$ 1,335,571.79	\$ 155,648.57	13.19%	1.89%
Tuition / Other Objects	\$ 4,262,093.17	\$ 3,965,488.35	\$ (296,604.82)	-6.96%	5.61%
Non-Capitalized Equipment	\$ 115,074.65	\$ 255,950.00	\$ 140,875.35	122.42%	0.36%
Termination Benefits	\$ 173,610.89	\$ 532,288.66	\$ 358,677.77	206.60%	0.75%
<b>Total Expenditures</b>	<b>\$ 67,348,534.93</b>	<b>\$ 70,715,611.62</b>	<b>\$ 3,367,076.69</b>		



# Major Expense Functions - Instruction

Elementary Instruction	\$13,348,372
Middle School Instruction	\$7,566,742
High School Instruction	\$9,116,473
Special Education	\$9,454,579
Vocational Instruction	\$100,904
Extracurriculars	\$1,134,774
Summer School	\$43,393
Gifted Education	\$245,400
Drivers Education	\$182,695
Bilingual Education	\$120,167
Special Education Tuition	\$1,714,288
Vocational Tuition	<u>\$300,000</u>

Total Instruction = \$43,327,787



# Major Expense Functions – Pupil, Instructional Support

Social Work	\$867,526
Guidance Counselors	\$774,462
Health (Nurse) Services	\$397,140
Psychologists	\$574,717
Speech Pathology	\$1,344,076
Improvement of Instruction	\$985,829
Learning Resource Centers	\$1,053,153
Data and Assessment	\$100,000

# Major Expense Functions – Administrative, Operations Support

Board of Education	\$620,911
Superintendent	\$627,969
Building Administration	\$3,101,088
Finance	\$209,040
Business Office	\$612,399
Construction	\$20,322
Maintenance	\$7,152,865
Transportation	\$4,495,094
Food Service	\$1,120,725

# Major Expense Functions – Central Support

Communications	\$118,897
Human Resources	\$475,673
Information Services	\$2,573,367

## Debt Service

Principal on Long Term Debt	\$6,195,000
Interest on Long Term Debt	\$4,021,561
Short Term Debt, Other	\$19,000

# Personnel: Overview of Staffing

Location	Certified Staff	Paraprofessionals	Administrators	Clerical	Maintenance	Other	Totals
ECC	8.70	8.50		1.00			18.20
AGS	26.40	8.00	1.50	2.00	1.00		38.90
GMW	27.90	10.50	1.00	2.00	1.00		42.40
HCS	33.77	12.00	1.50	2.00	1.00		50.27
HWS	31.12	12.99	1.50	2.00	1.00		48.61
JBN	30.06	12.50	1.00	2.00	1.00		46.56
LWS	29.42	12.00	1.50	2.00	1.00		45.92
RMS	97.40	18.00	8.00	6.00	3.00	5.00	137.40
BHS	125.00	18.00	10.00	9.00	5.00	9.40	176.40
<u>District</u>	<u>14.21</u>	<u>0.00</u>	<u>14.00</u>	<u>13.00</u>	<u>14.00</u>	<u>8.00</u>	<u>63.21</u>
<u>Totals</u>	<u>423.98</u>	<u>112.49</u>	<u>40.00</u>	<u>41.00</u>	<u>28.00</u>	<u>22.40</u>	<u>667.87</u>

# Regular Salaries

<b>110</b>	<b>Teacher Salaries</b>	<b>\$ 30,521,731.22</b>
<b>111</b>	<b>Para Pro Salaries</b>	<b>\$ 2,172,746.83</b>
<b>112</b>	<b>Admin Salary</b>	<b>\$ 4,127,806.34</b>
<b>113</b>	<b>Secretary Salary</b>	<b>\$ 1,120,227.81</b>
<b>114</b>	<b>Maintenance Salary</b>	<b>\$ 629,000.70</b>
<b>115</b>	<b>Custodial Salary</b>	<b>\$ 640,453.89</b>
<b>116</b>	<b>Specialist Salary</b>	<b>\$ 1,202,816.14</b>
<b>117</b>	<b>Coach/Therapist Salary</b>	<b>\$ 522,508.95</b>

# Other Salaries

<b>120</b>	<b>Substitute/Temp Salary</b>	<b>\$</b>	<b>469,981.50</b>
<b>130</b>	<b>Extra teaching duties</b>	<b>\$</b>	<b>107,253.00</b>
<b>131</b>	<b>Teacher Coach/Sponsor Salary</b>	<b>\$</b>	<b>603,951.20</b>
<b>132</b>	<b>Music Stipends</b>	<b>\$</b>	<b>111,756.80</b>
<b>133</b>	<b>Clubs/Other</b>	<b>\$</b>	<b>385,488.50</b>
<b>134</b>	<b>Team Leader Stipends</b>	<b>\$</b>	<b>32,894.00</b>
<b>135</b>	<b>Para Pro Overtime</b>	<b>\$</b>	<b>15,000.00</b>
<b>136</b>	<b>Secretary Overtime</b>	<b>\$</b>	<b>15,000.00</b>
<b>137,138</b>	<b>Maintenance Overtime</b>	<b>\$</b>	<b>108,234.88</b>

# Employee Benefits

<b>210</b>	<b>Annuities</b>	<b>\$</b>	<b>58,598.00</b>
<b>211</b>	<b>Teachers Retirement Contributions</b>	<b>\$</b>	<b>1,345,147.81</b>
<b>212</b>	<b>Illinois Municipal Retirement Contributions</b>	<b>\$</b>	<b>621,797.34</b>
<b>213</b>	<b>Social Security</b>	<b>\$</b>	<b>355,201.71</b>
<b>214</b>	<b>Medicare</b>	<b>\$</b>	<b>581,546.99</b>
<b>221</b>	<b>Life Insurance</b>	<b>\$</b>	<b>14,457.23</b>
<b>222</b>	<b>Medical Insurance</b>	<b>\$</b>	<b>5,322,721.30</b>
<b>223</b>	<b>Dental Insurance</b>	<b>\$</b>	<b>367,841.80</b>
<b>224</b>	<b>Vision Insurance</b>	<b>\$</b>	<b>36,618.26</b>
<b>225</b>	<b>Long Term Disability Insurance</b>	<b>\$</b>	<b>3,450.72</b>
<b>230</b>	<b>Other Benefits</b>	<b>\$</b>	<b>127,000.00</b>

# Personnel Expense Summary

## Salaries

Regular Salaries

\$40,937,292

Substitute, Temporary Salaries

\$469,981

Extra, Overtime Salaries

\$1,381,878

**Total Salaries \$42,789,151**

## Benefits

Pension Benefits

\$2,962,292

Insurance Benefits

\$5,745,089

Other Benefits

\$127,000

**Total Benefits \$8,834,381**

**Total Personnel Costs – \$51,623,532**  
**approx. 73%**



# Non-Personnel Expenses

## Building Budgets

Elementary - \$80 per pupil
AGS - \$38,960
GMW - \$36,800
HCS - \$32,960
HWS - \$32,160
JBN - \$35,920
LWS - \$35,520
Rotolo Middle School - \$160/pupil
Total - \$239,360
Batavia High School - \$272/pupil
Total - \$545,360

## Department Budgets

Superintendent	\$440,727
Finance/Business	\$799,261
Curriculum/Instruction	
	\$573,836
Student Services	\$140,500
Human Resources	\$ 75,600
Technology	\$1,181,666

# Major Contracts/Expenses

Computer Leases	\$500,266
Copier Leases	\$200,750
Food Service Contract	\$900,000
Custodial Service Contract	\$980,000
Utilities	
Water/Sewer	\$95,395
Electricity	\$1,051,913
Natural Gas	\$246,946
Transportation Contract	\$4,315,000
(Regular and Special Needs Transportation)	

# Tuition Payments

Mid Valley Special Education -	\$1,659,288
Private Placement – ED -	\$ 560,000
Private Speech -	\$ 8,200
Northern Illinois Assoc. -	\$ 80,000
Private – Autism -	\$ 850,000
Fox Valley Career Center -	\$ 300,000

# Debt Service

Long Term Debt Obligations	Principal	Interest	Total
2006 Refunding Bonds	\$ 5,970,000.00	\$ 395,500.00	\$ 6,365,500.00
2007 Building Bonds	\$ -	\$ 445,050.00	\$ 445,050.00
2008 Building Bonds	\$ -	\$ 2,634,768.76	\$ 2,634,768.76
2010 Refunding Bonds	\$ -	\$ 83,467.50	\$ 83,467.50
2012 Refunding Bonds	\$ 100,000.00	\$ 249,500.00	\$ 349,500.00
2013 Refunding Bonds	\$ 125,000.00	\$ 213,275.00	\$ 338,275.00
<b>Totals</b>	<b>\$ 6,195,000.00</b>	<b>\$ 4,021,561.26</b>	<b>\$ 10,216,561.26</b>

# Major Capital Projects

AGS Chiller Replacement - \$147,000

JBN Parking Lot Repavement - \$128,100

RMS Track Rebuild - \$209,200

Concrete Repairs - \$48,800

RMS Retaining Wall - \$40,000

JBN Lighting improvements - \$134,881

# Batavia Public School District 101

## Tentative Fiscal Year 2013-2014 Budget

### Operating Summary by Object

Revenues	2012 - 2013 Amended Budget	2013 - 2014 Tentative Budget	Change from Prior Year	% Inc.	% of Total
Property Taxes	\$ 54,287,416.33	\$ 57,437,681.37	\$ 3,150,265.04	5.80%	80.80%
Other Local	\$ 3,718,102.63	\$ 3,231,549.60	\$ (486,553.03)	-13.09%	4.55%
General State Aid	\$ 2,599,308.00	\$ 2,705,625.00	\$ 106,317.00	4.09%	3.81%
Other State	\$ 4,302,768.78	\$ 5,405,767.49	\$ 1,102,998.71	25.63%	7.60%
Federal	\$ 2,561,108.00	\$ 2,307,626.00	\$ (253,482.00)	-9.90%	3.25%
<b>Total Budgeted Revenues</b>	<b>\$ 67,468,703.74</b>	<b>\$ 71,088,249.46</b>	<b>\$ 3,619,545.72</b>		<b>100.00%</b>

Expenses	2012 - 2013 Amended Budget	2013 - 2014 Tentative Budget	Change from Prior Year		% of Total
Salaries	\$ 41,315,195.65	\$ 42,789,151.76	\$ 1,473,956.11	3.57%	60.51%
Benefits	\$ 7,493,482.29	\$ 8,834,381.16	\$ 1,340,898.87	17.89%	12.49%
Services	\$ 9,638,208.16	\$ 9,795,110.25	\$ 156,902.09	1.63%	13.85%
Supplies	\$ 3,170,946.90	\$ 3,207,669.65	\$ 36,722.75	1.16%	4.54%
Capitalized Equipment	\$ 1,179,923.22	\$ 1,335,571.79	\$ 155,648.57	13.19%	1.89%
Tuition / Other Objects	\$ 4,262,093.17	\$ 3,965,488.35	\$ (296,604.82)	-6.96%	5.61%
Non-Capitalized Equipment	\$ 115,074.65	\$ 255,950.00	\$ 140,875.35	122.42%	0.36%
Termination Benefits	\$ 173,610.89	\$ 532,288.66	\$ 358,677.77	206.60%	0.75%
<b>Total Expenditures</b>	<b>\$ 67,348,534.93</b>	<b>\$ 70,715,611.62</b>	<b>\$ 3,367,076.69</b>		<b>100.00%</b>

**Revenues over Expenses**                      \$ 120,168.81                      \$ 372,637.84

# Batavia Public School District 101

Tentative Fiscal Year 2013-2014 Budget

## *Tentative Budget Summary - Operating Funds*

Fund Name	2013 - 2014 Revenues	2013 - 2014 Expenditures	Revenues over Expenditures
10 Education Fund	\$ 57,679,069.26	\$ 57,947,052.82	\$ (267,983.56)
20 Operations and Maintenance Fund	\$ 6,565,878.75	\$ 6,719,505.19	\$ (153,626.44)
40 Transportation Fund	\$ 5,135,698.59	\$ 4,490,507.57	\$ 645,191.02
50 Municipal Retirement Fund	\$ 1,706,102.86	\$ 1,558,546.04	\$ 147,556.82
70 Working Cash Fund	\$ 1,500.00	\$ -	\$ 1,500.00
<b>Total Operating Funds</b>	<b>\$ 71,088,249.46</b>	<b>\$ 70,715,611.62</b>	<b>\$ 372,637.84</b>

## *Tentative Budget Summary - Non-Operating Funds*

Fund Name	2013 - 2014 Revenues	2013 - 2014 Expenditures	Revenues over Expenditures
30 Debt Service Fund	\$ 10,419,841.93	\$ 10,224,561.26	\$ 195,280.67
60 Capital Projects Fund	\$ 2,700.00	\$ 20,321.80	\$ (17,621.80)
<b>Total Non-Operating Funds</b>	<b>\$ 10,422,541.93</b>	<b>\$ 10,244,883.06</b>	<b>\$ 177,658.87</b>

	2013 - 2014 Revenues	2013 - 2014 Expenditures	Revenues over Expenditures
<b>Total 2013 - 2014 Budget</b>	<b>\$ 81,510,791.39</b>	<b>\$ 80,960,494.68</b>	<b>\$ 550,296.71</b>



# **Batavia Public Schools**

## **2013-14 Budget Workshop**

Tuesday, August 13, 2013