



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

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

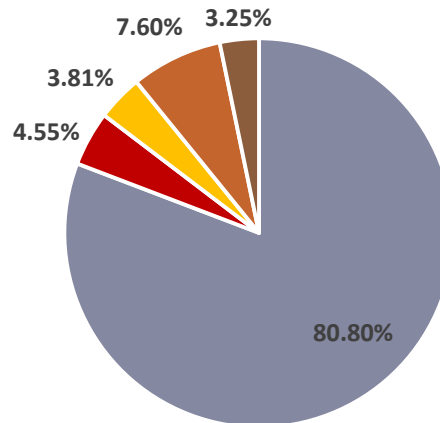
What funds do we receive to achieve our mission?

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% |
| Total Budgeted Revenues | \$ 67,468,703.74 | \$ 71,088,249.46 | \$ 3,619,545.72 | | |



■ 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 |
| Totals | \$ 729,021.02 | \$ 283,045.00 | \$ 343,919.29 | \$ 467,079.57 | \$ 229,917.08 | \$ 268,360.00 |

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

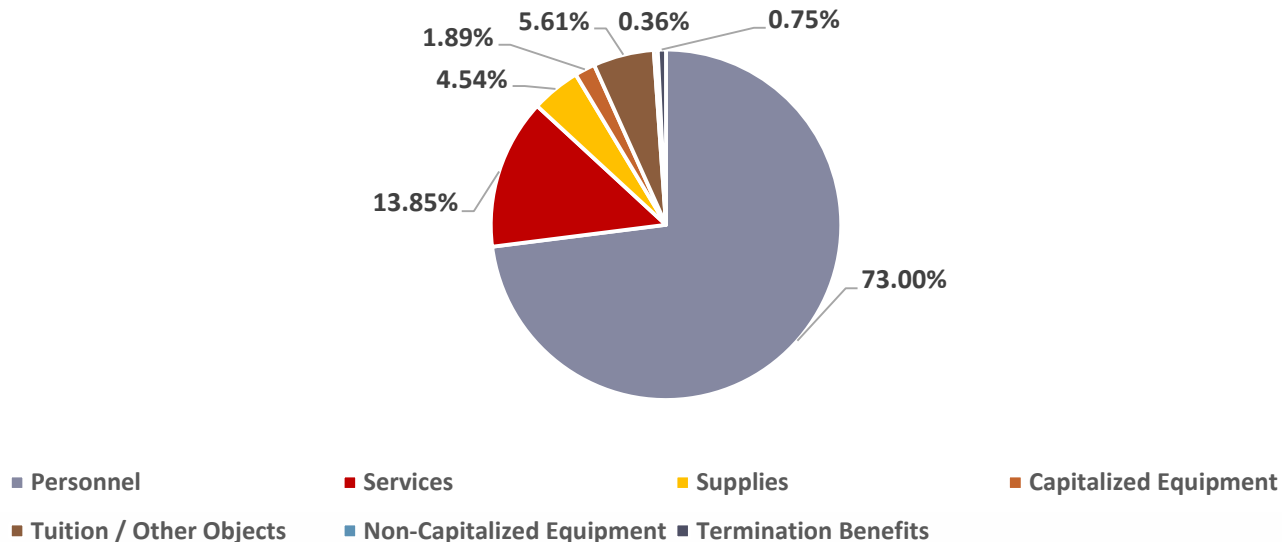
- Property Taxes
 - Increase of \$3.1M, 5.8%, largely from the TIF expiration
 - As TIF expires, no further TIF surplus
- General State Aid
 - Increase of \$106K, due to increase in poverty grant
- Transportation Reimbursement
 - Increase of \$1.0M, due to larger expenses in FY13 and no proration in 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% |
| Total Expenditures | \$ 67,348,534.93 | \$ 70,715,611.62 | \$ 3,367,076.69 | | |



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

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

Other Salaries

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

Employee Benefits

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

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 |
| Totals | \$ 6,195,000.00 | \$ 4,021,561.26 | \$ 10,216,561.26 |

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% |
| Total Budgeted Revenues | \$ 67,468,703.74 | \$ 71,088,249.46 | \$ 3,619,545.72 | | 100.00% |

| 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% |
| Total Expenditures | \$ 67,348,534.93 | \$ 70,715,611.62 | \$ 3,367,076.69 | | 100.00% |

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 |
| Total Operating Funds | \$ 71,088,249.46 | \$ 70,715,611.62 | \$ 372,637.84 |

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) |
| Total Non-Operating Funds | \$ 10,422,541.93 | \$ 10,244,883.06 | \$ 177,658.87 |

| | 2013 - 2014 Revenues | 2013 - 2014 Expenditures | Revenues over Expenditures |
|---------------------------------|-------------------------|--------------------------|----------------------------|
| Total 2013 - 2014 Budget | \$ 81,510,791.39 | \$ 80,960,494.68 | \$ 550,296.71 |



Batavia Public Schools

2013-14 Budget Workshop

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