

# 2025 Budget

Final Draft

August 20, 2024

# Table of Contents

Description	Section	Page
<b>Introductory Section</b>		
Quick facts	A-1	3
Executive summary	A-2	4
Key assumptions	A-3	7
Budget analysis	A-4	8
Annual budget preparation timeline	A-5	9
<b>Financial Section</b>		
Summary of all governmental funds	B-1	10
Summary of operating funds	B-2	11
Summary of non-operating funds	B-3	12
Summary of proprietary funds	B-4	13
Revenues by source	B-5	14
Expenditures by function	B-6	15
Expenditures by object	B-7	16
Salaries	B-8	17
Benefits	B-9	18
Purchased services	B-10	19
Supplies & materials	B-11	20
Other/ tuition & debt service	B-12	21
Departments and schools	B-13	22
Grants	B-14	23
Education Fund	B-15	24
Operations & Maintenance Fund	B-16	35
Working Cash Fund	B-17	37
Municipal Retirement Fund	B-18	38
Transportation Fund	B-19	40
Debt Service Fund	B-20	42
Capital Projects Fund	B-21	43
<b>Informational Section</b>		
Revenue trend	C-1	45
Expenditure trend by function	C-2	46
Expenditure trend by object	C-3	47
Net fund balance	C-4	48

Operating expenditures per pupil	C-5	49
Staffing summary by position type	C-6	50
Enrollment trend	C-7	52
Property tax rates	C-8	53
Financial Profile Score	C-9	54
Capital projects list	C-10	55

## Quick Facts

The quick facts of the 2025 Budget are:

### Fund Balance (Section C-4)

- Overall deficit: \$1.2 million (operating and non-operating).
- Ending fund balance: \$64.2 million
- Fund balance to revenue ratio: ~48.0%

### Revenues (Section B-5)

- Total revenues: \$133.2 million, a decrease of 0.6% from the prior year.
- Local property taxes: \$89.2 million, up 0.9%.
- Evidence-Based Funding: Stable at \$5.6 million.
- Other state reimbursements: \$8.96 million, down 6.0%.
- Federal funding: \$3.6 million, down 3.4%.

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

- Total expenditures: \$134.4 million, an increase of 3.2%.
- Salaries: \$53.9 million, up 4.2%.
- Employee benefits: \$14.2 million, up 4.6%.
- Purchased services: \$14.6 million, up 1.7%.
- Supplies and materials: \$4.2 million, down 3.2%.
- Capital outlay: \$4.9 million, down 28.7%.
- Contingency: \$1.8 million for unanticipated expenses.

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

- Total staffing: 679.7 FTE, an increase of 11.4 FTE.
- Student enrollment: 5,181, a decline of 1.3%.
- Pupil to staff ratio: Improved from 7.9 to 7.6.

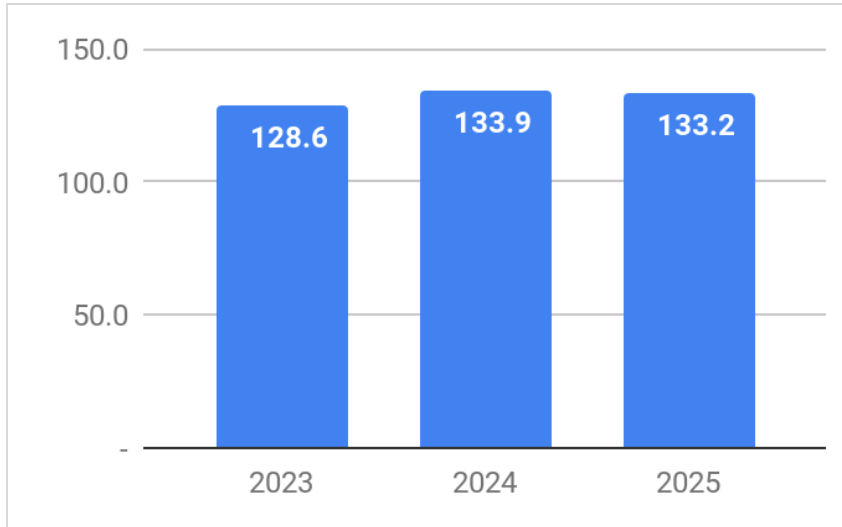
### Additional Relevant Facts

- Capital Projects: Significant capital improvements funded with the fund balance, contributing to the overall deficit.
- Federal Funding Reduction: 13.3% decrease due to the expiration of pandemic relief grants.
- Strategic Initiatives: Contingency funds allocated to support the new strategic plan implementation.

## Executive Summary

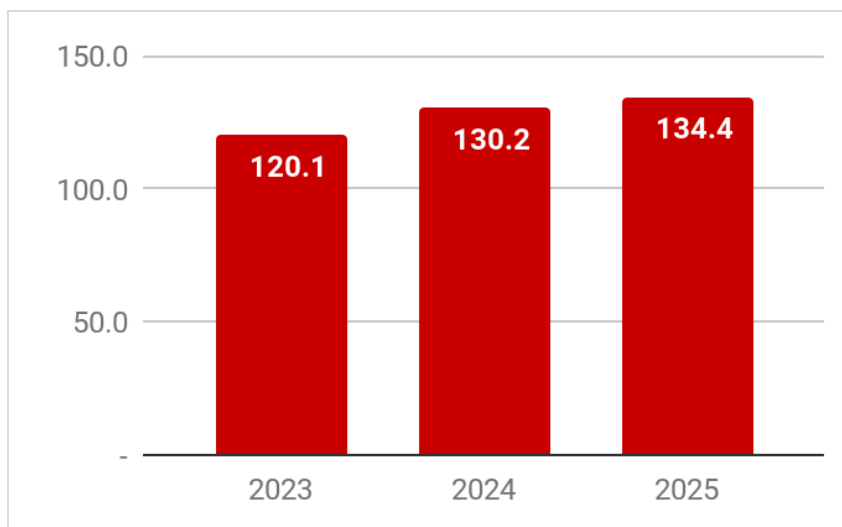
The FY25 Budget forecasts an overall deficit of \$1.2 million, with total revenues of \$133.2 million against expenditures of \$134.4 million. This deficit is due to capital project expenditures funded from the fund balance. Importantly, the operating budget is balanced, projecting a surplus of \$1.8 million.

**Figure 1. Revenues of All Funds for the Current and Most Recent Fiscal Years**



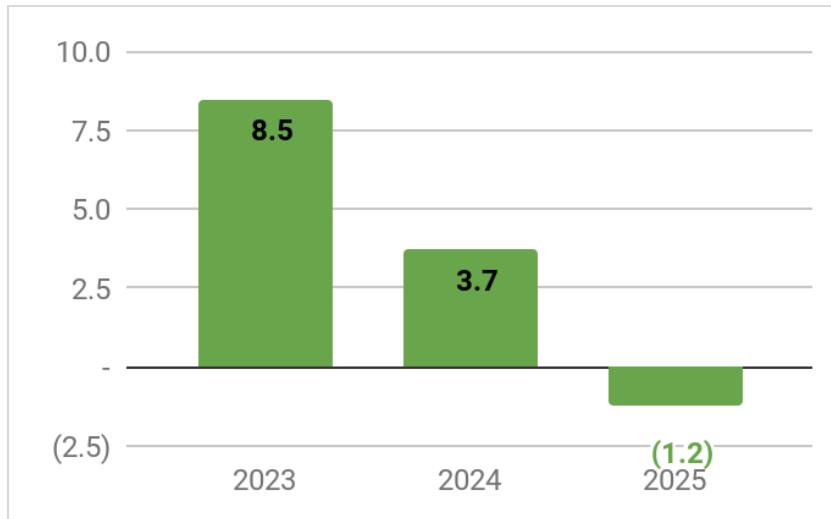
Revenue growth is anticipated to decrease by -0.6%, largely due to a reduction in federal funds and reduction in property taxes.

**Figure 2. Expenditures of All Funds for the Current and Most Recent Fiscal Years**



Expenditure growth of 2.1% is mainly due to inflation-related increases in salaries, benefits, and capital project expenses.

**Figure 3. Net Surplus/Deficit of All Funds for the Current and Most Recent Fiscal Years**



- Beginning fund balance: \$65.4 million.
- Ending fund balance: \$63.9 million.
- Operating funds: Net increase of \$1.6 million.
- Non-operating funds: Deficit of \$3.0 million.

### **Capital Projects**

The overall deficit is driven by capital improvements funded with fund balance. A detailed breakdown of capital projects for the fiscal year is provided, outlining their estimated costs. (Section C-10)

### **Federal Funding**

The budget notes a reduction of 13.3% in federal funds due to the expiration of pandemic relief grants.

### **Salaries and Benefits**

A detailed breakdown of personnel costs is provided (Sections B-8 & B-9), highlighting categories with significant increases:

- Exempt Staff: Increase of 39.2% due to new positions and reclassification.
- Paraprofessionals: Increase of 11.4% due to wage increases for positions working in certain programs.
- Teachers: Moderate increase of 2.5% to accommodate negotiated raises.
- Benefits: Significant increase for annuities to implement the BEA's new 403b/457b employer matching program.

These increases are attributed to new positions for specialized programs, adjustments for inflation, and reclassification of certain roles. It is also anticipated that some of these amounts will be reclassified to purchased services if third-party agencies are required to cover for vacant paraprofessional, nursing, and psychologist positions.

### **Strategic Initiatives**

Contingency amounts are allocated to allow for the reallocation of funds as the new strategic plan is implemented.

### **Staffing**

The staffing plan will increase its full-time equivalent (FTE) staffing by 11.4 FTEs to a total of 679.7 FTEs, addressing needs in specialized programs and administrative support. This staffing growth is coupled with a 4.2% increase in salaries, reflecting both new positions and negotiated wage adjustments. (Section C-6)

### **Student Enrollment**

As of the first day of school, student enrollment was 5,181. This is a pupil-to-staff ratio of 7.6, an improvement from 7.9, and a pupil-to-teacher ratio of 12.1, an improvement from 12.4. Enrollment is 0.4% higher than projected, which was 5,160. (Section C-7)

### **Conclusion**

The 2025 Budget reflects the District's ongoing commitment to educational excellence, fiscal responsibility, and strategic investment in its future. While the budget presents challenges, particularly with reduced federal funding and the need to draw on the fund balance for capital projects, it also underscores the District's ability to adapt and maintain a stable financial foundation.

## **Key Assumptions**

The following key assumptions were used in this budget:

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

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

### **State Revenues**

- Stable evidence-based funding, formerly known as 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 13.3% due to phase out of federal relief grants.



## Budget Analysis

### Reconciliation of the 2024 Budget

Preliminary analysis of fiscal 2024 accounts indicates a surplus of \$2.2 million, closely aligning with the adopted budget. This surplus resulted mainly from higher-than-projected personal property replacement taxes (CPPRT) and investment earnings. Conversely, expenditures remained below projections due to unfilled positions, unspent contingency funds, and controlled spending across departments. It's important to note that these figures are preliminary and subject to audit.

### Summary of the 2025 Budget

For this year, fiscal 2025, a balanced operating budget is projected with a surplus of \$1.8 million in operating funds. Total revenues are expected to be \$133.2 million, while expenditures are projected at \$134.4 million, resulting in a net deficit of \$1.2 million due to capital project expenditures funded from the fund balance.

The purpose and scope of activities recorded in an expenditure account are defined by its function. Expenditure functions are categorized into seven broad categories:

1. Instruction
2. Support Services
3. Community Services
4. Payments to other Districts/Government Units
5. Debt Service
6. Contingencies
7. Other Financing Uses

The functions with the most substantial budget increases are listed below:

Function/ Area	Prior Budget	Current Budget	%
Support Services - BEA Retirement Incentive	363,689	764,690	110.3%
Operation and Maintenance of Plant Services	204,756	349,591	70.7%
Pupil Transportation Services - Activities & Athletics	369,457	620,569	68.0%
Regular Programs K-12	2,057,748	3,081,636	49.8%
Community Services	64,082	93,594	46.1%
Communication Services	154,649	202,952	31.2%
Pupil Transportation Services - Homeless	100,000	125,000	25.0%
Food Services	1,320,540	1,639,517	24.2%
Tuition Regular Programs	62,416	76,716	22.9%
Tuition - Public Special Education Programs	1,704,232	2,023,470	18.7%

## **Annual Budget Preparation Timeline**

Note: The timeline for budget adoption has been moved up by one month to August compared to previous years.

### **June**

- Tentative budget placed on display
- Public hearing held

### **August**

- Final budget adopted by Board

### **September**

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

### **November**

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

### **January**

- Initial staffing and enrollment projections reviewed with principals
- Five-year financial forecast presented to Board
- Meeting of budget managers

### **February**

- Initial staffing plan presented to Board
- Preliminary budget targets shared with Administration

### **March**

- Staffing action presented to Board

### **April**

- Revenue projections prepared
- Property tax extension finalized with the County Clerk
- Preliminary budget shared with Administration

### **May**

- Preliminary budget shared with Board

## Budget Summary | All Governmental Funds

(in millions of dollars)

The District's governmental funds are categorized into two types:

- (1) **Operating funds** that account for activities related to the operation of the District,
- (2) **Non-operating funds** that account for long-term debt, major capital outlay, and certain pension obligations.

	Operating	Non-Oper	Total
<b>REVENUES</b>			
Local sources	\$ 88.6	\$ 8.9	\$ 97.5
State sources	32.0	0.1	32.1
Federal sources	3.6	-	3.6
Total revenues	124.2	8.9	133.2
<b>EXPENDITURES</b>			
Instructional services	54.6	0.8	55.4
Support services	36.0	5.6	41.6
Community services	0.2	0.0	0.2
Payments to other governmental units	26.3	-	26.3
Debt service	-	9.1	9.1
Contingency	1.8	-	1.8
Total expenditures	118.8	15.5	134.4
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	3.6	3.6
Transfers out	(3.6)	-	(3.6)
Total other financing sources (uses)	(3.6)	3.6	-
<b>FUND BALANCES</b>			
Net changes in fund balance	1.8	(3.0)	(1.2)
Beginning fund balance	57.5	7.9	65.4
Ending fund balance	\$ 59.3	\$ 4.9	\$ 64.2

**Budget Summary | Operating Funds***(in millions of dollars)*

The District's **operating funds** account for activities related to the operation of the District and include the Education, Operation & Maintenance, Transportation, and Working Cash Funds.

	<b>Educ</b>	<b>O&amp;M</b>	<b>Transp</b>	<b>Wkg Cash</b>	<b>Total</b>
<b>REVENUES</b>					
Local sources	\$ 73.8	\$ 12.1	\$ 2.3	\$ 0.4	\$ 88.6
State sources	30.2	-	1.9	-	32.0
Federal sources	3.6	-	-	-	3.6
Total revenues	<u>107.6</u>	<u>12.1</u>	<u>4.2</u>	<u>0.4</u>	<u>124.2</u>
<b>EXPENDITURES</b>					
Instructional services	54.6	-	-	-	54.6
Support services	23.8	7.4	4.7	-	36.0
Community services	0.2	-	-	-	0.2
Payments to other gov units	26.3	-	0.0	-	26.3
Debt service	-	-	-	-	-
Contingency	1.7	0.1	-	-	1.8
Total expenditures	<u>106.6</u>	<u>7.5</u>	<u>4.7</u>	<u>-</u>	<u>118.8</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(3.6)	(0.1)	-	(3.6)
Total other fin. sources (uses)	<u>-</u>	<u>(3.6)</u>	<u>(0.1)</u>	<u>-</u>	<u>(3.6)</u>
<b>FUND BALANCES</b>					
Net changes in fund balance	<u>1.0</u>	<u>1.0</u>	<u>(0.6)</u>	<u>0.4</u>	<u>1.8</u>
Beginning fund balance	<u>39.4</u>	<u>8.2</u>	<u>3.8</u>	<u>4.0</u>	<u>55.4</u>
Ending fund balance	<u>\$ 40.5</u>	<u>\$ 9.1</u>	<u>\$ 3.2</u>	<u>\$ 4.4</u>	<u>\$ 57.2</u>

## Budget Summary | Non-Operating Funds

(in millions of dollars)

The District's **non-operating** funds, or special funds, cover long-term debt repayment, major facility improvements, and pension obligations for IMRF and Social Security.

	Debt Svc	IMRF	Capital Proj	Total
<b>REVENUES</b>				
Local sources	\$ 6.7	\$ 2.1	-	\$ 8.9
State sources	-	-	0.1	0.1
Federal sources	-	-	-	-
Total revenues	<u>6.7</u>	<u>2.1</u>	<u>0.1</u>	<u>8.9</u>
<b>EXPENDITURES</b>				
Instructional services	-	0.8	-	0.8
Support services	-	1.0	4.7	5.6
Community services	-	0.0	-	0.0
Payments to other gov. units	-	-	-	-
Debt service	9.1	-	-	9.1
Contingency	-	-	-	-
Total expenditures	<u>9.1</u>	<u>1.8</u>	<u>4.7</u>	<u>15.5</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	0.1	-	3.5	3.6
Transfers out	-	-	-	-
Total other fin. sources (uses)	<u>0.1</u>	<u>-</u>	<u>3.5</u>	<u>3.6</u>
<b>FUND BALANCES</b>				
Net changes in fund balance	<u>(2.3)</u>	<u>0.4</u>	<u>(1.1)</u>	<u>(3.0)</u>
Beginning fund balance	4.9	5.1	2.7	12.8
Ending fund balance	<u>\$ 2.7</u>	<u>\$ 5.5</u>	<u>\$ 1.6</u>	<u>\$ 9.8</u>

## Budget Summary | Proprietary Funds

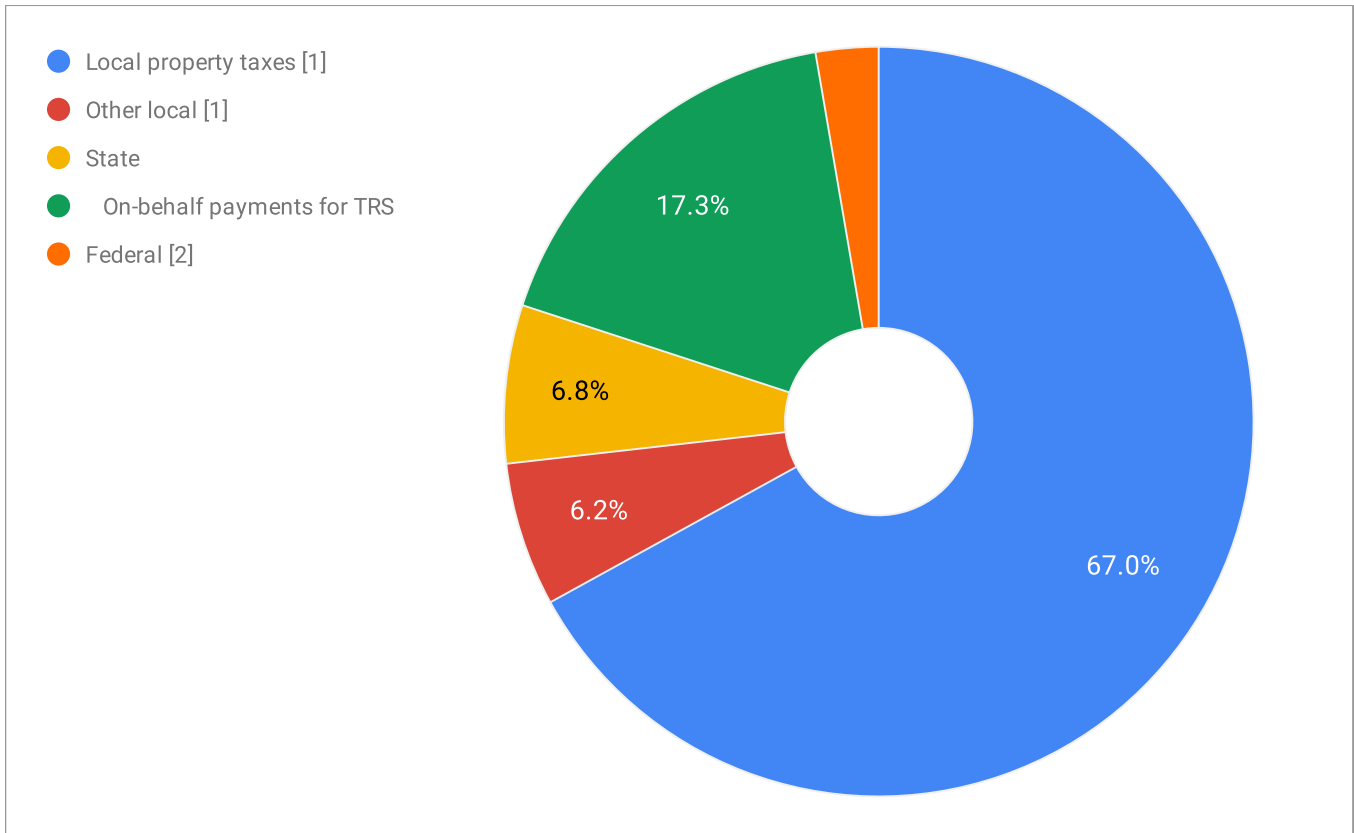
(in millions of dollars)

**Proprietary funds** account for activities primarily financed by their own revenue. The District's sole proprietary fund covers self-insured medical plans. It is not part of the governmental funds and is reported here for informational purposes only.

	<b>Total</b>
<b>REVENUES</b>	
Employer contributions	\$ 9.1
Employee contributions	1.8
Retiree/ COBRA contributions	
Total revenues	10.9
<b>EXPENDITURES</b>	
Expected medical claims	8.4
Expected prescription claims	1.4
Administrative fees and other	0.9
HSA contributions	1.0
Total expenditures	11.7
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in	-
Transfers out	-
Total other financing sources (uses)	-
<b>FUND BALANCES</b>	
Net changes in fund balance	(0.8)
Beginning fund balance	7.1
Ending fund balance	\$ 6.3

## Revenues by Source | All Governmental Funds

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



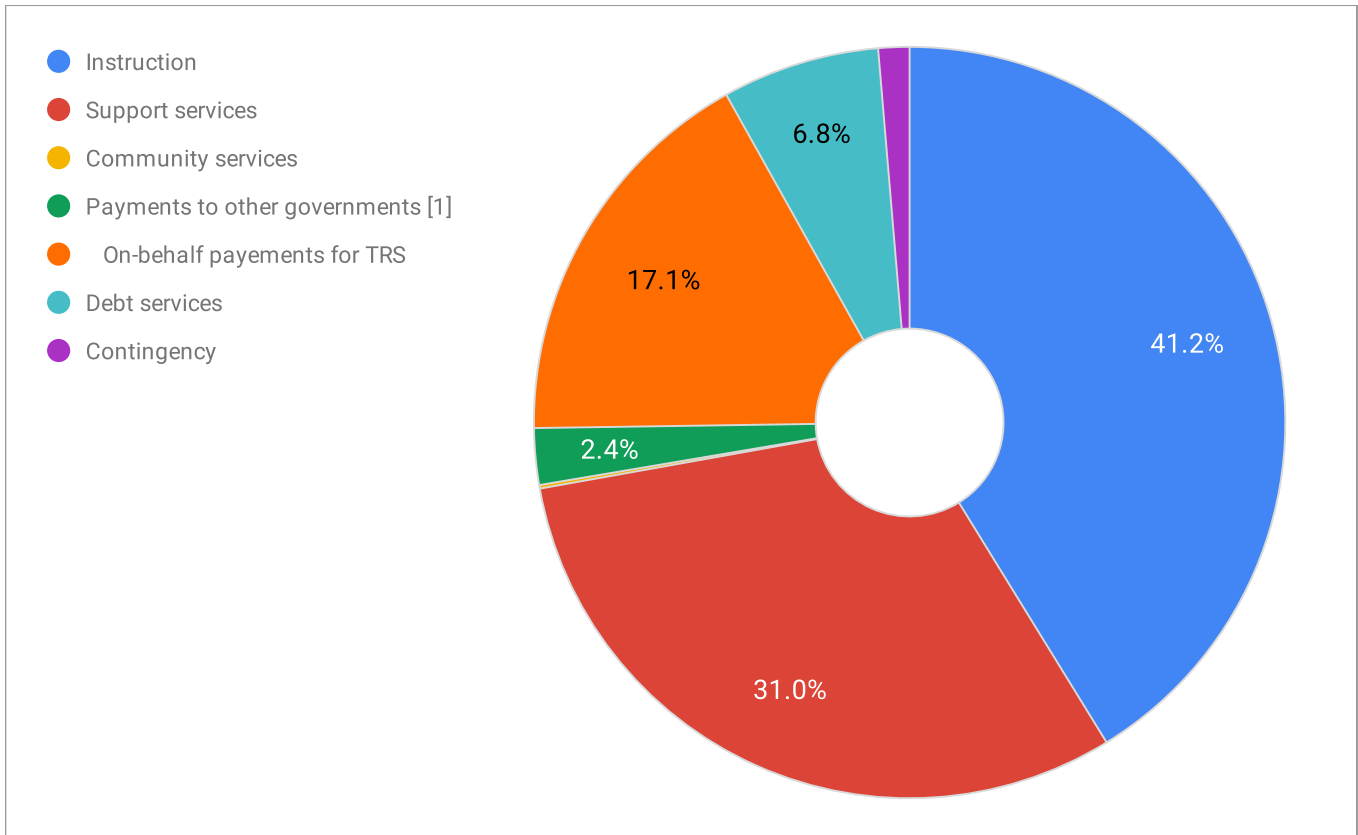
	Prior Budget	Prior Actual	Budget	+/-
Local property taxes [1]	\$ 88,724,090	\$ 88,459,520	\$ 89,214,126	0.9%
Other local [1]	8,359,912	9,540,125	8,270,439	-13.3%
State	8,781,946	9,523,917	9,083,761	-4.6%
On-behalf payments for TRS	22,660,000	22,660,000	23,000,000	1.5%
Federal [2]	4,675,681	3,726,642	3,600,399	-3.4%
<b>Total revenues</b>	<b>\$ 133,201,629</b>	<b>\$ 133,910,204</b>	<b>\$ 133,168,725</b>	<b>-0.6%</b>

**Footnote:**

1. The 2024 property tax levy will be smaller due to debt schedule
2. CPPRT, student fees, BFAC, and earnings on investments
3. Expiration of federal pandemic relief funds

## Expenditures by Function | All Governmental Funds

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



	Prior Budget	Prior Actual	Budget	+/-
Instruction	\$ 52,459,007	\$ 53,068,328	\$ 55,376,180	4.3%
Support services	41,111,274	42,284,109	41,614,611	-1.6%
Community services	212,436	195,325	205,032	5.0%
Payments to other governments [1]	2,953,913	2,855,931	3,263,860	14.3%
On-behalf payments for TRS	22,660,000	22,660,000	23,000,000	1.5%
Debt services	9,137,187	9,137,188	9,107,600	-0.3%
Contingency	2,161,841	-	1,798,151	0.0%
Total expenditures	<u>\$ 130,695,657</u>	<u>\$ 130,200,881</u>	<u>\$ 134,365,434</u>	<u>3.2%</u>

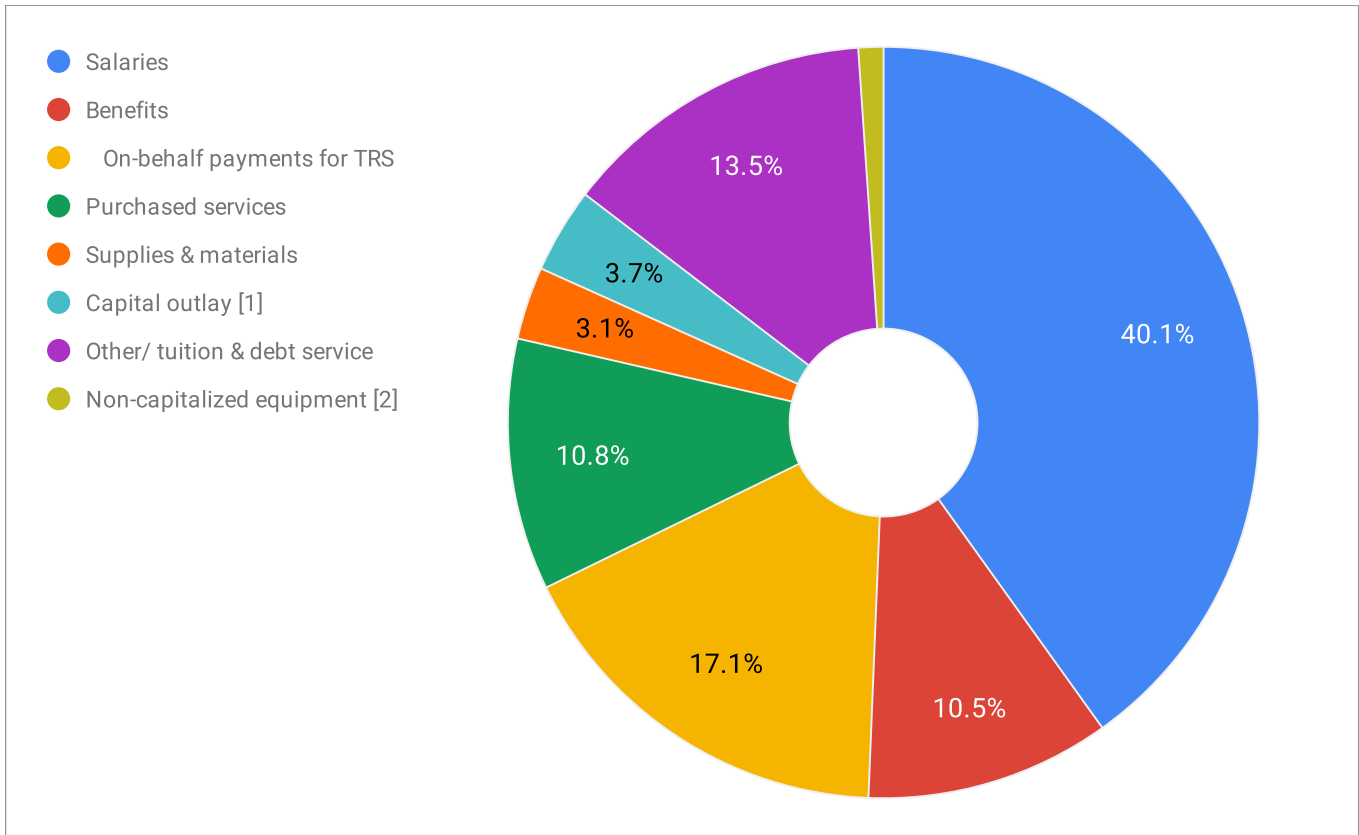
**Footnotes:**

1. Student tuition



## Expenditures by Object | All Governmental Funds

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



	Prior Budget	Prior Actual	Budget	+/-
Salaries	\$ 51,426,823	\$ 51,704,127	\$ 53,881,882	4.2%
Benefits	13,401,873	13,491,706	14,164,611	5.0%
On-behalf payments for TRS	22,660,000	22,660,000	23,000,000	1.5%
Purchased services	14,635,336	14,311,048	14,555,087	1.7%
Supplies & materials	4,364,565	4,347,655	4,208,646	-3.2%
Capital outlay [1]	5,638,545	6,899,166	4,922,496	-28.7%
Other/ tuition & debt service	17,154,396	15,325,803	18,183,932	18.6%
Non-capitalized equipment [2]	1,414,119	1,461,375	1,448,780	-0.9%
Termination benefits	-	-	-	0.0%
<b>Total expenditures</b>	<b>\$ 130,695,657</b>	<b>\$ 130,200,881</b>	<b>\$ 134,365,434</b>	<b>3.2%</b>

**Footnotes:**

1. Timing of capital project billing
2. Expiration of federal pandemic relief funds

## Salaries | All Governmental Funds

**Salaries** and wages encompass compensation to all permanent, temporary, and substitute staff members enlisted on the District's payroll.

	Prior Budget	Prior Actual	Budget	+/-
<b>Permanent Positions</b>				
Teachers	\$ 37,928,424	\$ 38,041,440	\$ 38,405,852	1.0%
Paraprofessionals [1]	1,595,209	1,620,357	2,051,666	26.6%
Clerical	564,262	610,994	629,229	3.0%
Maintenance & campus monitors	1,638,833	1,699,574	1,791,295	5.4%
Exempt staff [2]	2,506,362	2,527,130	3,634,319	43.8%
Administrators [3]	4,351,905	4,364,263	4,764,892	9.2%
Total permanent positions	48,584,996	48,863,757	51,277,252	4.9%
<b>Temporary Positions</b>				
Teacher substitutes [4]	530,034	631,044	499,700	-20.8%
Paraprofessional substitutes	250,688	170,361	171,000	0.4%
Other substitutes	76,015	86,329	26,500	-69.3%
Long-term substitutes	90,000	75,995	70,000	-7.9%
Temporary/ seasonal	163,631	150,156	136,600	-9.0%
Total temporary positions	1,110,368	1,113,885	903,800	-18.9%
<b>Supplemental Pay</b>				
Extra duty & overtime [5]	354,494	356,751	318,188	-10.8%
Stipends	1,310,965	1,302,861	1,317,642	1.1%
Per diem	66,000	56,499	65,000	15.0%
Total supplemental pay	1,731,459	1,716,111	1,700,830	-0.9%
Total salaries	\$ 51,426,823	\$ 51,693,753	\$ 53,881,882	4.2%

**Footnotes:**

1. Unfilled positions in staffing plan from prior year and wage increase for specialized programs
2. New positions and reclassification of permanent building subs
3. New positions
4. Reclassification of permanent building subs
5. Decrease participation in curricular week

**Benefits | All Governmental Funds**

Employee **benefits** encompass the additional expenditures made by the District for the welfare of its employees, which are separate from and in addition to their gross salaries. These expenditures are not directly received by employees but contribute to their overall compensation package.

	Prior Budget	Prior Actual	Budget	+/-
<b>Earned Benefits</b>				
Annuities [1]	\$ 61,849	\$ 61,849	\$ 280,500	353.5%
TRS and THIS	1,050,275	1,050,668	1,071,386	2.0%
IMRF	547,112	551,874	588,094	6.6%
FICA/ Social Security	1,095,137	1,156,583	1,166,773	0.9%
TRS ERO and excess costs	-	-	-	0.0%
State on-behalf payments for TRS	22,660,000	22,660,000	23,000,000	1.5%
Total earned benefits	25,414,373	25,480,975	26,106,753	2.5%
<b>Fringe Benefits</b>				
Life insurance	52,844	52,244	55,676	6.6%
Medical insurance	8,646,042	8,664,878	9,104,195	5.1%
Dental insurance	509,154	513,443	517,788	0.8%
Vision insurance	66,733	66,318	66,748	0.6%
Flex/ health savings accounts	1,304,703	1,312,775	1,263,528	-3.8%
Long-term disability insurance	5,572	5,572	4,722	-15.2%
Total fringe benefits	10,585,048	10,615,230	11,012,658	3.7%
<b>Other Benefits</b>				
Tuition reimbursement	7,000	2,702	-	-100.0%
Health in lieu of medical insurance	55,453	52,800	45,200	-14.4%
Other health services	-	-	-	0.0%
Total other benefits	62,453	55,502	45,200	-18.6%
Total benefits	\$ 36,061,873	\$ 36,151,706	\$ 37,164,611	2.8%

**Footnotes:**

1. Implementation of BEA and Exempt 403b Match

## Purchased Services | All Governmental Funds

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

	Prior Budget	Prior Actual	Budget	+/-
<b>Purchased Services</b>				
Professional and technical services	\$ 3,131,568	\$ 2,858,003	\$ 2,871,188	0.5%
Professional development	345,487	296,791	210,873	-28.9%
Instructional services	191,606	246,541	169,435	-31.3%
Contracted food services	1,234,000	1,138,729	1,483,069	30.2%
Data processing services	1,493,296	1,498,220	1,277,000	-14.8%
Audit/ financial services	95,000	85,950	100,000	16.3%
Legal services	100,000	84,948	100,000	17.7%
Other professional services	94,500	157,575	107,000	-32.1%
Property services	75,132	103,615	57,000	-45.0%
Sanitation services	79,085	81,326	86,000	5.7%
Cleaning services	1,300,376	1,300,235	1,570,000	20.7%
Repair services [1]	747,850	781,484	415,200	-46.9%
Rentals and leases	291,905	299,304	296,405	-1.0%
Pupil transportation	4,097,000	4,090,464	4,510,613	10.3%
Travel & mileage reimbursements	102,691	100,226	90,043	-10.2%
Communications	135,500	92,117	119,900	30.2%
Advertising/ publications	51,132	50,393	48,000	-4.7%
Printing	74,489	77,449	72,293	-6.7%
Water services	152,550	132,346	146,200	10.5%
Liability insurance	346,356	346,356	359,420	3.8%
Workers compensation	229,814	229,814	207,948	-9.5%
Unemployment compensation	-	-	-	0.0%
Treasurer's fidelity bond	5,000	4,550	5,000	9.9%
Other purchased services [2]	261,000	254,614	252,500	-0.8%
<b>Total professional services</b>	<b>\$ 14,635,336</b>	<b>\$ 14,311,048</b>	<b>\$ 14,555,087</b>	<b>1.7%</b>

**Footnotes:**

1. Adding dedicated position to HVAC repair
2. Mostly BFAC productions

## Supplies & Materials | All Governmental Funds

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

	Prior Budget	Prior Actual	Budget	+/-
<b>Supplies &amp; Materials</b>				
General supplies [1]	\$ 2,556,160	\$ 2,489,803	\$ 2,389,513	-4.0%
Food & beverages	13,500	9,961	13,500	35.5%
Resale supplies	220,000	239,846	220,000	-8.3%
Printing supplies [2]	3,000	-	-	0.0%
Paper	84,742	80,054	81,246	1.5%
HVAC supplies [3]	141,000	152,200	109,500	-28.1%
Replacement textbooks	4,000	658	2,000	203.9%
Library books	35,433	43,793	37,387	-14.6%
Periodicals	22,000	15,501	23,000	48.4%
Gasoline	37,700	37,892	43,500	14.8%
Natural gas	177,650	180,776	190,500	5.4%
Electricity	933,000	925,647	951,000	2.7%
Software	136,381	171,524	147,500	-14.0%
Other supplies	-	-	-	0.0%
<b>Total supplies &amp; materials</b>	<b>\$ 4,364,565</b>	<b>\$ 4,347,655</b>	<b>\$ 4,208,646</b>	<b>-3.2%</b>

**Footnotes:**

1. BHS athletic uniforms purchased in FY23
2. Account as not been used since FY21
3. New HVAC position expected to decrease contractual repairs

## Other Objects | All Governmental Funds

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

	Prior Budget	Prior Actual	Budget	+/-
<b>Other Objects</b>				
Reserve for contingencies [1]	\$ 2,161,841	\$ -	\$ 1,798,151	0.0%
Placeholder for unbudgeted grants	-	-	-	0.0%
Debt payments on principal	8,345,000	8,345,000	8,630,000	3.4%
Debt payments on interest [2]	646,337	646,338	331,600	-48.7%
Dues and fees [3]	211,663	204,320	63,200	-69.1%
Judgements [4]	15,000	15,000	-	-100.0%
Inter-fund transfers	-	-	-	0.0%
Tuition	4,961,146	5,185,388	6,101,038	17.7%
Student activity accounts	460,000	520,509	500,000	-3.9%
Other objects [5]	353,410	409,249	759,943	85.7%
Total other objects	<u>\$ 17,154,396</u>	<u>\$ 15,325,803</u>	<u>\$ 18,183,932</u>	<u>18.6%</u>

**Footnotes:**

1. Money is not spent from contingency; it's transferred to line items as needed
2. Structure of bond repayment schedule
3. FY24 one-time payment for MidValley Special Education Cooperative roof
4. Special education due process judgement
5. Retirement incentive

## Departments and Schools | All Governmental Funds

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

	Prior Budget	Prior Actual	Budget	+/-
<b>Departments</b>				
Board of Ed/ superintendent	\$ 131,980	\$ 124,050	\$ 132,500	6.8%
Communications [1]	39,500	47,304	52,200	10.4%
Finance	1,349,670	1,326,981	1,293,768	-2.5%
Student school supplies	95,000	94,552	98,230	3.9%
Food service [2]	1,073,013	1,205,649	1,664,517	38.1%
Human resources	123,572	100,075	115,000	14.9%
Curriculum & instruction	703,779	733,846	816,950	11.3%
ESSA grants [3]	231,629	220,353	346,744	57.4%
Student services	86,520	77,767	89,461	15.0%
Special education	7,017,682	6,933,347	7,391,887	6.6%
Technology	2,319,004	2,297,905	2,397,900	4.4%
Transportation	4,119,457	3,826,415	4,261,069	11.4%
Capital projects	4,861,300	4,861,000	3,520,000	-27.6%
Facilities	4,716,977	4,689,448	4,470,972	-4.7%
Batavia Fine Arts Centre	935,611	923,914	826,993	-10.5%
<b>Total departments</b>	<b>27,804,694</b>	<b>27,462,607</b>	<b>27,478,192</b>	<b>0.1%</b>
<b>Schools [4]</b>				
Alice Gustafson School	58,008	56,961	50,525	-11.3%
Grace McWayne School	46,313	48,822	51,231	4.9%
H.C. Storm School	44,151	41,346	54,420	31.6%
Hoover-Wood School	48,096	43,288	56,221	29.9%
J.B. Nelson School	57,679	59,660	59,887	0.4%
Louise White School	50,724	35,306	60,236	70.6%
Rotolo Middle School	391,406	378,040	394,794	4.4%
Batavia High School	1,252,886	1,234,974	1,267,728	2.7%
<b>Total schools</b>	<b>1,949,264</b>	<b>1,898,397</b>	<b>1,995,041</b>	<b>5.1%</b>
<b>Total departments and schools</b>	<b>29,753,957</b>	<b>29,361,003</b>	<b>29,473,233</b>	<b>0.4%</b>

**Footnotes:**

1. New Semi-Annual Print Newsletter
2. New food service contract
3. Increase in Title I allocation
4. Calculated on estimated enrollment

## Grants | All Governmental Funds

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

	Prior Year		Current Year		+/-
	Revenues	Expenditures	Revenues	Expenditures	
<b>State grants</b>					
CTEI - Vocational Ed	\$ 101,138	\$ 105,699	\$ 91,761	\$ 91,761	\$ (9,377)
TPI & TBE - Bilingual ESL	-	-	-	-	-
Total state grants	101,138	105,699	91,761	91,761	(9,377)
<b>Federal grants</b>					
Title I - Low Income/ At-risk	228,856	275,464	430,721	430,721	201,865
Title IVa - Suprt & Enrichment	-	2,354	-	-	-
Title III - LIPLEP - Lang Inst	44,774	43,080	35,000	35,000	(9,774)
Title II - Teacher quality	148,411	114,543	94,103	94,103	(54,308)
CTE Perkins - Vocational Ed	32,157	66,908	31,526	38,777	(631)
ESSER Emergency Relief [1]	535,532	536,092	-	-	(535,532)
Total federal grants	989,730	1,038,441	591,350	598,601	(398,380)
<b>Special education</b>					
Tuition - Room & Board	900,000	935,000	1,000,000	1,070,574	100,000
IDEA - Pre-School Special Ed [2]	76,324	65,617	30,011	30,011	(46,313)
IDEA - K-12 Special Ed [2]	1,895,677	1,521,640	1,214,038	1,214,038	(681,639)
Total special education	2,872,001	2,522,257	2,244,049	2,314,623	(627,952)
Total grants	\$ 3,962,869	\$ 3,666,397	\$ 2,927,160	\$ 3,004,986	\$ (1,035,709)

**Footnotes:**

1. All ESSER funds have been expended
2. Carryover funds from FY23 spent in FY24



## Educational Fund | Revenues and Expenditures

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

	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 64,308,068	\$ 64,131,692	\$ 67,105,013	4.6%
Personal property replacement taxes [1]	948,909	1,168,773	850,000	-27.3%
Tuition	10,000	11,587	11,000	-5.1%
Earnings on investments	1,466,850	2,287,233	1,905,664	-16.7%
Food services	1,086,980	1,065,919	1,100,500	3.2%
Registration & fees	1,110,000	1,132,974	988,868	-12.7%
Revolving accounts	1,070,000	1,306,463	1,070,000	-18.1%
Student activity accounts	460,000	521,529	500,000	-4.1%
Other	404,000	486,288	310,500	-36.1%
Total local sources	70,864,807	72,112,458	73,841,545	2.4%
<b>State Sources</b>				
Evidence-based funding	5,576,437	5,370,281	5,581,000	3.9%
Special education	1,080,000	1,664,757	1,465,000	-12.0%
Bilingual education	-	-	-	0.0%
Drivers education	30,000	31,741	30,000	-5.5%
Vocational education	101,138	139,914	91,761	-34.4%
School lunch aid	45,000	2,362	2,000	-15.3%
On-behalf payments (TRS)	22,660,000	22,660,000	23,000,000	1.5%
Other grants-in-aid	4,372	4,300	4,000	-7.0%
Total state sources	29,496,946	29,873,354	30,173,761	1.0%
<b>Federal Sources</b>				
Title I [2]	228,856	266,287	430,721	61.8%
Education for handicapped	2,872,001	1,634,522	2,244,049	37.3%
School lunch programs	403,950	422,061	415,000	-1.7%
Title II	148,411	112,182	94,103	-16.1%
Title III	54,774	39,340	35,000	-11.0%
Medicaid/ matching outreach	400,000	545,475	350,000	-35.8%
Vocational education	32,157	16,778	31,526	87.9%
ESSER emergency relief [3]	535,532	689,997	-	-100.0%
Other	-	-	-	0.0%
Total federal sources	4,675,681	3,726,642	3,600,399	-3.4%
Total revenues	\$ 105,037,434	\$ 105,712,455	\$ 107,615,705	1.8%

**EXPENDITURES****Instr/ Regular K12 Programs**

Salaries	\$ 27,247,766	\$ 27,382,050	\$ 28,181,772	2.9%
Employee benefits	5,589,306	5,612,649	5,915,026	5.4%
Purchased services	475,970	625,730	560,738	-10.4%
Supplies and materials	667,977	623,212	590,130	-5.3%
Capital outlay	2,500	693	2,500	260.8%
Other	2,500	790	1,500	89.9%
Non-capitalized equipment	671,959	737,501	1,060,000	43.7%
Termination benefits	-	-	-	0.0%
Total instr/ regular k12 programs	<u>34,657,977</u>	<u>34,982,626</u>	<u>36,311,665</u>	<u>3.8%</u>

**Instr/ Special Ed**

Salaries	5,496,674	5,554,378	5,871,519	5.7%
Employee benefits	1,536,849	1,549,703	1,725,759	11.4%
Purchased services	163,300	49,558	142,295	187.1%
Supplies and materials	191,022	147,631	126,645	-14.2%
Capital outlay	-	-	-	0.0%
Other	3,050,000	3,258,537	-	-100.0%
Non-capitalized equipment	17,500	16,203	-	-100.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed	<u>10,455,345</u>	<u>10,576,010</u>	<u>7,866,219</u>	<u>-25.6%</u>

**Instr/ Special Ed Pre-K**

Salaries	697,220	644,073	707,462	9.8%
Employee benefits	198,525	202,159	215,955	6.8%
Purchased services	-	-	-	0.0%
Supplies and materials	39,297	34,607	6,810	-80.3%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	14,906	14,141	-	-100.0%
Termination benefits	-	-	-	0.0%
Total instr/ special ed pre-k	<u>949,947</u>	<u>894,980</u>	<u>930,227</u>	<u>3.9%</u>

**Instr/ Alt Learning Opp**

Salaries	193,127	193,127	206,377	6.9%
Employee benefits	58,461	57,661	55,558	-3.6%
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 instr/ alt learning opp	<u>251,588</u>	<u>250,788</u>	<u>261,935</u>	<u>4.4%</u>

<b>Instr/ CTE Programs</b>				
Salaries	88	7,500	-	-100.0%
Employee benefits	22	94	-	-100.0%
Purchased services	6,680	6,661	8,160	22.5%
Supplies and materials	22,907	22,692	22,995	1.3%
Capital outlay	15,150	15,150	8,996	-40.6%
Other	14,000	12,945	4,000	-69.1%
Non-capitalized equipment	35,607	35,341	34,780	-1.6%
Termination benefits	-	-	-	0.0%
Total instr/ cte programs	94,454	100,383	78,931	-21.4%

<b>Instr/ Interscholastic Prog</b>				
Salaries	1,346,982	1,334,059	1,331,665	-0.2%
Employee benefits	64,328	62,511	80,400	28.6%
Purchased services	368,250	268,302	400,030	49.1%
Supplies and materials	323,837	313,731	156,450	-50.1%
Capital outlay	5,000	-	5,000	0.0%
Other	15,000	13,000	15,000	15.4%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ interscholastic prog	2,123,398	1,991,603	1,988,545	-0.2%

<b>Instr/ Summer School</b>				
Salaries	11,690	14,487	12,000	-17.2%
Employee benefits	19	181	-	-100.0%
Purchased services	-	-	-	0.0%
Supplies and materials	5,975	5,975	-	-100.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ summer school	17,684	20,643	12,000	-41.9%

<b>Instr/ Gifted</b>				
Salaries	265,708	265,708	269,438	1.4%
Employee benefits	24,203	23,803	50,961	114.1%
Purchased services	300	-	300	0.0%
Supplies and materials [4]	600	918	1,000	8.9%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ gifted	290,811	290,429	321,699	10.8%

**Instr/ Drivers Education**

Salaries	125,336	147,259	131,534	-10.7%
Employee benefits	31,381	31,458	32,839	4.4%
Purchased services	2,700	2,834	3,800	34.1%
Supplies and materials	3,700	2,993	3,500	16.9%
Capital outlay	-	463	-	-100.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ drivers education	<u>163,117</u>	<u>185,006</u>	<u>171,673</u>	<u>-7.2%</u>

**Instr/ Bilingual**

Salaries	982,923	1,031,620	1,043,473	1.1%
Employee benefits	156,198	166,071	119,892	-27.8%
Purchased services	15,800	12,020	27,000	124.6%
Supplies and materials	3,225	8,794	4,750	-46.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ bilingual	<u>1,158,146</u>	<u>1,218,506</u>	<u>1,195,115</u>	<u>-1.9%</u>

**Instr/ Tuition - Private**

Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	3,873,568	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr/ tuition - private	<u>-</u>	<u>-</u>	<u>3,873,568</u>	<u>0.0%</u>

**Student Svcs/ Attend & Soc Work**

Salaries	1,391,524	1,391,524	1,456,625	4.7%
Employee benefits	375,680	368,577	367,392	-0.3%
Purchased services	9,700	11,388	700	-93.9%
Supplies and materials	714	627	500	-20.2%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student svcs/ attend & soc work	<u>1,777,618</u>	<u>1,772,116</u>	<u>1,825,216</u>	<u>3.0%</u>

**Student Services/ Guidance**

Salaries	1,099,915	1,078,002	1,077,459	-0.1%
Employee benefits	244,273	242,128	227,436	-6.1%

Purchased services [4]	28,580	27,883	11,580	-58.5%
Supplies and materials	3,500	2,402	2,250	-6.3%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ guidance	1,376,267	1,350,415	1,318,725	-2.3%
<b>Student Services/ Health</b>				
Salaries	443,871	456,029	557,906	22.3%
Employee benefits	134,302	131,688	160,781	22.1%
Purchased services	261,696	193,031	143,000	-25.9%
Supplies and materials	4,447	5,212	10,000	91.9%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ health	844,316	785,960	871,688	10.9%
<b>Student Services/ Psych</b>				
Salaries	931,477	931,079	916,312	-1.6%
Employee benefits	221,277	207,784	226,813	9.2%
Purchased services	59,800	70,769	40,011	-43.5%
Supplies and materials	350	152	350	130.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ psych	1,212,903	1,209,784	1,183,486	-2.2%
<b>Student Services/ Spch &amp; Aud</b>				
Salaries	1,200,977	1,200,866	1,283,701	6.9%
Employee benefits	280,938	278,892	325,763	16.8%
Purchased services	-	585	-	-100.0%
Supplies and materials	1,107	1,058	1,300	22.9%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total student services/ spch & aud	1,483,022	1,481,400	1,610,764	8.7%
<b>Student Services/ Other</b>				
Other	500	304	500	64.7%
<b>Instr Staff/ Imp of Instruction</b>				
Salaries	831,521	802,359	954,144	18.9%

Employee benefits	209,663	214,531	202,846	-5.4%
Purchased services	640,285	598,077	308,020	-48.5%
Supplies and materials [5]	29,354	32,907	224,350	581.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ imp of instruction	1,710,823	1,647,874	1,689,361	2.5%
<b>Instr Staff/ Media Services</b>				
Salaries	853,903	833,786	765,953	-8.1%
Employee benefits	112,071	103,229	99,418	-3.7%
Purchased services	-	-	-	0.0%
Supplies and materials	61,804	65,853	65,387	-0.7%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ media services	1,027,778	1,002,868	930,758	-7.2%
<b>Instr Staff/ Assessment &amp; Testing</b>				
Salaries	82,688	82,688	86,326	4.4%
Employee benefits	27,788	27,488	26,617	-3.2%
Purchased services	102,500	140,947	80,000	-43.2%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total instr staff/ assessment & testing	212,976	251,123	192,943	-23.2%
<b>Admin/ Board of Ed</b>				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	52,805	33,082	25,500	-22.9%
Supplies and materials	1,800	2,166	3,000	38.5%
Capital outlay	-	-	-	0.0%
Other	30,000	38,987	20,000	-48.7%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ board of ed	84,605	74,235	48,500	-34.7%
<b>Admin/ Executive Admin</b>				
Salaries	283,550	283,550	296,026	4.4%
Employee benefits	66,902	66,452	67,173	1.1%
Purchased services	23,932	17,143	29,900	74.4%

Supplies and materials	35,895	24,553	33,000	34.4%
Capital outlay	-	-	-	0.0%
Other	18,000	17,701	18,000	1.7%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ executive admin	428,279	409,400	444,099	8.5%

**Admin/ Special Education**

Salaries [6]	410,473	410,473	427,869	4.2%
Employee benefits [6]	125,734	125,059	120,875	-3.3%
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 admin/ special education	536,207	535,532	548,743	2.5%

**Admin/ Tort & Risk Management**

Salaries	-	300	1,000	233.3%
Employee benefits	-	4	-	-100.0%
Purchased services	676,170	661,118	667,368	0.9%
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	676,170	661,422	668,368	1.1%

**Admin/ School Admin**

Salaries	2,955,848	3,009,650	3,230,214	7.3%
Employee benefits	989,647	1,013,763	1,012,987	-0.1%
Purchased services	-	-	-	0.0%
Supplies and materials	29,612	34,316	24,100	-29.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total admin/ school admin	3,975,107	4,057,730	4,267,302	5.2%

**Business/ Direction of Business**

Salaries	185,845	185,845	194,550	4.7%
Employee benefits	64,283	63,983	65,564	2.5%
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	250,128	249,828	260,114	4.1%

**Business/ Fiscal Services**

Salaries	405,150	402,349	419,845	4.3%
Employee benefits	120,465	119,190	118,756	-0.4%
Purchased services	238,600	256,267	283,000	10.4%
Supplies and materials	-	1,550	-	-100.0%
Capital outlay	-	-	-	0.0%
Other	5,000	5,379	5,000	-7.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ fiscal services	769,215	784,735	826,600	5.3%

**Business/ Facilities Acquisition and Const.**

Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	314,026	314,026	-	-100.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total business/ facilities acquisition and	314,026	314,026	-	-100.0%

**Business/ Operations & Maint**

Salaries	539,914	566,351	702,941	24.1%
Employee benefits	275,455	272,080	307,344	13.0%
Purchased services	180,000	150,716	180,000	19.4%
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	995,368	989,147	1,190,285	20.3%

**Business/ Food Services [7]**

Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	1,264,448	1,156,279	1,513,517	30.9%
Supplies and materials	25,000	21,112	50,000	136.8%
Capital outlay	24,092	24,092	80,000	232.1%
Other	1,000	787	1,000	27.1%
Non-capitalized equipment	6,000	3,380	20,000	491.7%



Termination benefits	-	-	-	0.0%
Total business/ food services [7]	1,320,540	1,205,649	1,664,517	38.1%
<b>Business/ Internal Services</b>				
Salaries	-	-	-	0.0%
Employee benefits	-	-	-	0.0%
Purchased services	74,489	77,449	72,293	-6.7%
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	74,489	77,449	72,293	-6.7%
<b>Central/ Communication Svcs</b>				
Salaries [8]	94,081	93,536	120,750	29.1%
Employee benefits [8]	14,719	14,725	19,580	33.0%
Purchased services	26,000	44,887	40,000	-10.9%
Supplies and materials	4,000	633	3,000	374.2%
Capital outlay	-	-	-	0.0%
Other	1,500	952	1,200	26.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total central/ communication svcs	140,300	154,733	184,530	19.3%
<b>Central/ Information Services</b>				
Salaries	1,021,673	1,019,058	1,099,694	7.9%
Employee benefits	210,780	208,680	229,819	10.1%
Purchased services	954,778	824,675	803,900	-2.5%
Supplies and materials	35,100	31,526	30,000	-4.8%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	453,114	402,595	182,000	-54.8%
Termination benefits	-	-	-	0.0%
Total central/ information services	2,675,445	2,486,534	2,345,413	-5.7%
<b>Central/ Human Resources</b>				
Salaries	403,387	402,713	406,171	0.9%
Employee benefits	120,162	114,751	120,469	5.0%
Purchased services	429,415	409,653	336,000	-18.0%
Supplies and materials	76,050	73,166	66,000	-9.8%
Capital outlay	-	-	-	0.0%
Other	1,107	750	1,000	33.3%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total central/ human resources	1,030,121	1,001,033	929,640	-7.1%

<b>Other Support Services</b>				
Other [9]	357,510	416,994	764,043	83.2%
<b>Community Services</b>				
Salaries	50,395	50,395	60,183	19.4%
Employee benefits	55	57	66	17.1%
Purchased services	5,122	5,107	24,000	369.9%
Supplies and materials	700	88	-	-100.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total community services	56,272	55,646	84,250	51.4%
<b>Non-Public School Services</b>				
Salaries	39,937	39,937	28,425	-28.8%
Employee benefits	25,296	21,107	14,463	-31.5%
Purchased services	58,866	31,195	50,522	62.0%
Supplies and materials	23,692	17,632	17,629	0.0%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non-capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total non-public school services	147,792	109,871	111,040	1.1%
<b>Non-prog Charges/ Tuition</b>				
On-behalf payments by State (TRS)	22,660,000	22,660,000	23,000,000	1.5%
Purchased services	894,711	792,706	1,032,390	30.2%
Supplies and materials	-	-	-	0.0%
Tuition	2,049,202	2,050,976	2,223,470	8.4%
Total non-prog charges/ tuition	25,603,913	25,503,682	26,255,860	2.9%
<b>Revolving Accounts</b>				
Salaries	-	19,158	-	-100.0%
Employee benefits	-	196	-	-100.0%
Purchased services	-	91,242	-	-100.0%
Supplies and materials	1,070,400	1,165,880	1,070,000	-8.2%
Capital outlay	-	-	-	0.0%
Other	-	6,586	-	-100.0%
Non-capitalized equipment	-	5,464	-	-100.0%
Total revolving accounts	1,070,400	1,288,526	1,070,000	-17.0%
<b>Student Activity Accounts</b>				
Salaries	-	-	-	0.0%
Employee benefits	-	12	-	-100.0%

Purchased services	-	-	-	0.0%
Supplies and materials	-	-	-	0.0%
Capital outlay	-	-	-	0.0%
Other	460,000	520,509	500,000	-3.9%
Non-capitalized equipment	-	-	-	0.0%
Total student activity accounts	<u>460,000</u>	<u>520,521</u>	<u>500,000</u>	<u>-3.9%</u>

**Contingency**

Provision for contingencies	1,913,341	-	1,717,478	0.0%
Total expenditures	<u>102,687,895</u>	<u>100,909,510</u>	<u>106,588,093</u>	<u>5.6%</u>

**OTHER FINANCING USES (SOURCES)**

Capital lease proceeds	-	-	-	0.0%
Transfers out	1,800,000	1,800,000	-	-100.0%
Total other financing uses (sources)	<u>1,800,000</u>	<u>1,800,000</u>	<u>-</u>	<u>-100.0%</u>

**FUND BALANCE**

Net changes in fund balance	<u>\$ 4,149,539</u>	3,002,944	1,027,612
Fund balance at beginning of year		36,444,602	39,425,629
FUND BALANCE AT END OF YEAR *		<u>\$ 39,447,546</u>	<u>\$ 40,453,241</u>

**Footnotes:**

1. Driven by state economy and tax receipts
2. BHS now identified as Title I School
3. ESSER funding expired
4. Elimination of outside contract
5. Purchase of RTI/DIP materials
6. New Assistant Director of Elementary Special Education position
7. New FSMC Contract and ISBE requirement for all NSLP food to be prepared at RMS
8. New Director of Communications Position
9. BEA/BESPA Retirement Incentive

## Operations & Maintenance Fund | Revenues and Expenditures

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

	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 10,674,559	\$ 10,641,107	\$ 10,968,131	3.1%
Earnings on investments	356,257	176,280	302,572	71.6%
Food services	-	-	-	0.0%
BFAC admissions	542,000	548,263	390,000	-28.9%
BFAC rentals	360,000	417,745	393,000	-5.9%
Other rentals and revenue	22,000	11,686	500	-95.7%
Total local sources	11,954,816	11,795,080	12,054,203	2.2%
<b>State &amp; Federal Sources</b>				
ESSER relief grants	-	-	-	0.0%
Total revenues	11,954,816	11,795,080	12,054,203	2.2%
<b>EXPENDITURES</b>				
<b>Plant Services</b>				
Salaries	1,396,262	1,439,485	1,513,868	5.2%
Employee benefits	413,587	416,092	402,092	-3.4%
Purchased services	2,561,587	2,549,073	2,384,900	-6.4%
Supplies and materials	1,573,650	1,579,655	1,574,000	-0.4%
Capital outlay	445,377	388,800	300,000	-22.8%
Other	-	-	-	0.0%
Non capitalized equipment	80,793	118,258	70,000	-40.8%
Termination benefits	-	-	-	0.0%
Total plant services	6,471,256	6,491,363	6,244,861	-3.8%
<b>Batavia Fine Arts Centre</b>				
Salaries	318,361	313,173	403,861	29.0%
Employee benefits	48,548	47,956	79,066	64.9%
Purchased services	515,046	509,275	467,593	-8.2%
Supplies and materials	110,750	110,297	102,400	-7.2%
Capital outlay	32,400	32,330	45,000	39.2%
Other	-	-	-	0.0%
Non capitalized equipment	133,250	133,035	82,000	-38.4%
Termination benefits	-	-	-	0.0%
Total Batavia Fine Arts Centre	1,158,355	1,146,066	1,179,920	3.0%

<b>Payments to Other Gov Units</b>				
Property tax rebate	-	-	-	0.0%
<b>Contingency</b>				
Provision for contingencies	-	-	80,672	0.0%
Total expenditures	<u>7,629,611</u>	<u>7,637,429</u>	<u>7,505,453</u>	<u>-1.7%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	<u>(3,205,300)</u>	<u>(3,205,000)</u>	<u>(3,568,000)</u>	<u>11.3%</u>
Total other financing sources (uses)	<u>(3,205,300)</u>	<u>(3,205,000)</u>	<u>(3,568,000)</u>	<u>11.3%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 1,119,905</u>	952,651	980,750	
Fund balance at beginning of year		7,203,854	8,156,505	
FUND BALANCE AT END OF YEAR *		<u>\$ 8,156,505</u>	<u>\$ 9,137,255</u>	

**Footnotes:**

## Working Cash Fund | Revenues and Expenditures

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

	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 397,496	\$ 399,286	\$ 357,122	-10.6%
Earnings on investments	-	-	-	0.0%
Donations	-	-	-	0.0%
Total local sources	-	-	-	0.0%
Total revenues	397,496	399,286	357,122	-10.6%
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	-	-	-	0.0%
<b>FUND BALANCE</b>				
Net changes in fund balance	\$ 397,496	399,286	357,122	
Fund balance at beginning of year		3,606,975	4,006,261	
FUND BALANCE AT END OF YEAR *		\$ 4,006,261	\$ 4,363,383	

**Footnotes:**

## Municipal Retirement Fund | Revenues and Expenditures

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

	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
IMRF pension levy	\$ 382,342	\$ 374,567	\$ 249,276	-33.4%
Social Security/ Medicare levy	1,672,558	1,670,138	1,794,784	7.5%
Personal property replacement taxes	100,000	100,000	-	-100.0%
Earnings on investments	77,493	69,476	102,900	48.1%
Other	-	-	-	0.0%
Total local sources	2,232,393	2,214,181	2,146,960	-3.0%
Total revenues	2,232,393	2,214,181	2,146,960	-3.0%
<b>EXPENDITURES</b>				
<b>Instruction</b>				
Regular programs	420,950	416,894	428,818	2.9%
Special education programs	240,777	258,061	262,642	1.8%
Special education pre-K program	32,818	34,950	32,114	-8.1%
Remedial and supplemental programs	2,627	2,627	2,817	7.2%
CTE programs	23	109	-	-100.0%
Interscholastic programs	49,649	54,513	47,915	-12.1%
Summer school program	22	210	-	-100.0%
Gifted program	3,738	3,738	3,760	0.6%
Drivers education program	1,746	2,133	1,838	-13.8%
Bilingual program	13,790	14,468	14,699	1.6%
Truant and other alternative programs	-	57	-	-100.0%
Total instruction	766,139	787,757	794,603	0.9%
<b>Support Programs</b>				
Pupils:				
Attendance & social work	20,398	20,385	20,106	-1.4%
Guidance services	14,347	14,727	14,502	-1.5%
Health services	51,965	58,088	61,399	5.7%
Psychological services	16,165	15,189	13,727	-9.6%
Speech pathology services	16,602	16,596	17,700	6.6%
Instructional staff:				
Improvement of instruction services	23,691	27,818	32,678	17.5%
Education media services	15,197	11,893	13,939	17.2%
Assessment & testing	12,490	12,486	12,851	2.9%

General administration	17,081	17,085	17,850	4.5%
School administration	116,503	124,136	129,117	4.0%
<b>Business:</b>				
Direction of business	2,646	2,646	2,770	4.7%
Fiscal services	42,650	42,666	43,856	2.8%
Operation & maint of plant services	275,245	289,425	300,359	3.8%
Pupil transportation services	18,247	18,247	18,836	3.2%
Food services	-	-	-	0.0%
<b>Central:</b>				
Communication services	14,349	14,356	18,422	28.3%
Information services	151,070	155,743	163,932	5.3%
Human resources	25,286	25,298	26,843	6.1%
Exempt clerical	33,805	45,462	41,635	-8.4%
Community services	8,373	8,454	9,742	15.2%
Total support programs	<u>876,109</u>	<u>920,700</u>	<u>960,264</u>	<u>4.3%</u>
<b>Contingency</b>				
Provision for contingencies	-	-	-	0.0%
Total expenditures	<u>1,642,249</u>	<u>1,708,458</u>	<u>1,754,867</u>	<u>2.7%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 590,144</u>	505,724	392,093	
Fund balance at beginning of year		<u>1,564,712</u>	<u>2,070,436</u>	
FUND BALANCE AT END OF YEAR *		<u>\$ 2,070,436</u>	<u>\$ 2,462,529</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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes	\$ 2,165,373	\$ 2,156,431	\$ 2,193,626	1.7%
Transportation fees	15,000	11,582	10,000	-13.7%
Earnings on investments	139,852	145,788	139,815	-4.1%
Other	-	-	-	0.0%
Total local revenues	<u>2,320,225</u>	<u>2,313,802</u>	<u>2,343,441</u>	<u>1.3%</u>
<b>State Sources</b>				
Transportation aid	1,895,000	2,260,563	1,860,000	-17.7%
Total revenues	<u>4,215,225</u>	<u>4,574,365</u>	<u>4,203,441</u>	<u>-8.1%</u>
<b>EXPENDITURES</b>				
<b>Transportation Services</b>				
Salaries	117,559	117,559	122,819	4.5%
Employee benefits	18,710	18,536	18,033	-2.7%
Purchased services	4,167,957	4,153,384	4,564,569	9.9%
Supplies and materials	15,000	15,249	15,000	-1.6%
Capital outlay	-	-	-	0.0%
Other	-	-	-	0.0%
Non capitalized equipment	-	-	-	0.0%
Termination benefits	-	-	-	0.0%
Total regular transportation services	<u>4,319,225</u>	<u>4,304,727</u>	<u>4,720,421</u>	<u>9.7%</u>
<b>Payments to Other Gov Units</b>	10,000	12,249	8,000	-34.7%
<b>Contingency</b>				
Provision for contingencies	248,500	-	-	0.0%
Total expenditures	<u>4,577,725</u>	<u>4,316,977</u>	<u>4,728,421</u>	<u>9.5%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	0.0%
Transfers out	(56,957)	(56,957)	(56,957)	0.0%
Total other financing sources (uses)	<u>(56,957)</u>	<u>(56,957)</u>	<u>(56,957)</u>	<u>0.0%</u>

**FUND BALANCE**

Net changes in fund balance	<u>\$ (419,457)</u>	200,431	(581,937)
Fund balance at beginning of year		<u>3,629,285</u>	<u>3,829,716</u>
FUND BALANCE AT END OF YEAR *		<u>\$ 3,829,716</u>	<u>\$ 3,247,780</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	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Property taxes [1]	9,123,694	9,086,298	6,546,174	-28.0%
Earnings on investments	190,572	78,538	195,120	148.4%
Other	-	-	-	0.0%
Total local revenues	<u>9,314,266</u>	<u>9,164,837</u>	<u>6,741,294</u>	<u>-26.4%</u>
Total revenues	<u>9,314,266</u>	<u>9,164,837</u>	<u>6,741,294</u>	<u>-26.4%</u>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal retirement	8,345,000	8,345,000	8,630,000	3.4%
Interest on bonds [1]	646,337	646,338	331,600	-48.7%
Service charges	1,850	1,850	2,000	8.1%
Rentals & leases	144,000	144,000	144,000	0.0%
Total debt service	<u>9,137,187</u>	<u>9,137,188</u>	<u>9,107,600</u>	<u>-0.3%</u>
Total expenditures	<u>9,137,187</u>	<u>9,137,188</u>	<u>9,107,600</u>	<u>-0.3%</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	200,957	200,957	104,957	-47.8%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	<u>200,957</u>	<u>200,957</u>	<u>104,957</u>	<u>-47.8%</u>
<b>FUND BALANCE</b>				
Net changes in fund balance	<u>\$ 378,036</u>	228,606	(2,261,349)	
Fund balance at beginning of year		4,917,125	5,145,731	
FUND BALANCE AT END OF YEAR *		<u>\$ 5,145,731</u>	<u>\$ 2,884,383</u>	

**Footnotes:**

1. Structure of bond repayment schedule; all bonds will be paid off in 2026

## Capital Projects Fund | Revenues and Expenditures

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

	Prior Budget	Prior Actual	Budget	+/-
<b>REVENUES</b>				
<b>Local Sources</b>				
Earnings on investments	-	-	-	0.0%
Land cash and donations	-	-	-	0.0%
Total local sources	-	-	-	0.0%
<b>State Sources</b>				
School construction grant	50,000	50,000	50,000	0.0%
<b>Federal Sources</b>				
Emergency relief grants	-	-	-	0.0%
Total revenues	50,000	50,000	50,000	0.0%
<b>EXPENDITURES</b>				
<b>Facilities acquisition &amp; construction</b>				
Purchased services	190,000	345,791	200,000	-42.2%
Supplies and materials	-	-	-	0.0%
Capital outlay	4,800,000	6,123,611	4,481,000	-26.8%
Other	-	-	-	0.0%
Non capitalized equipment	-	-	-	0.0%
Total facilities acquisition & construction	4,990,000	6,469,402	4,681,000	-27.6%
<b>Contingency</b>				
Provision for contingencies	-	-	-	0.0%
Total expenditures	4,990,000	6,469,402	4,681,000	-27.6%
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in [1]	4,861,300	4,861,000	3,520,000	-27.6%
Transfers out	-	-	-	0.0%
Total other financing sources (uses)	4,861,300	4,861,000	3,520,000	-27.6%
<b>FUND BALANCE</b>				
Net changes in fund balance [2]	\$ (78,700)	(1,558,402)	(1,111,000)	

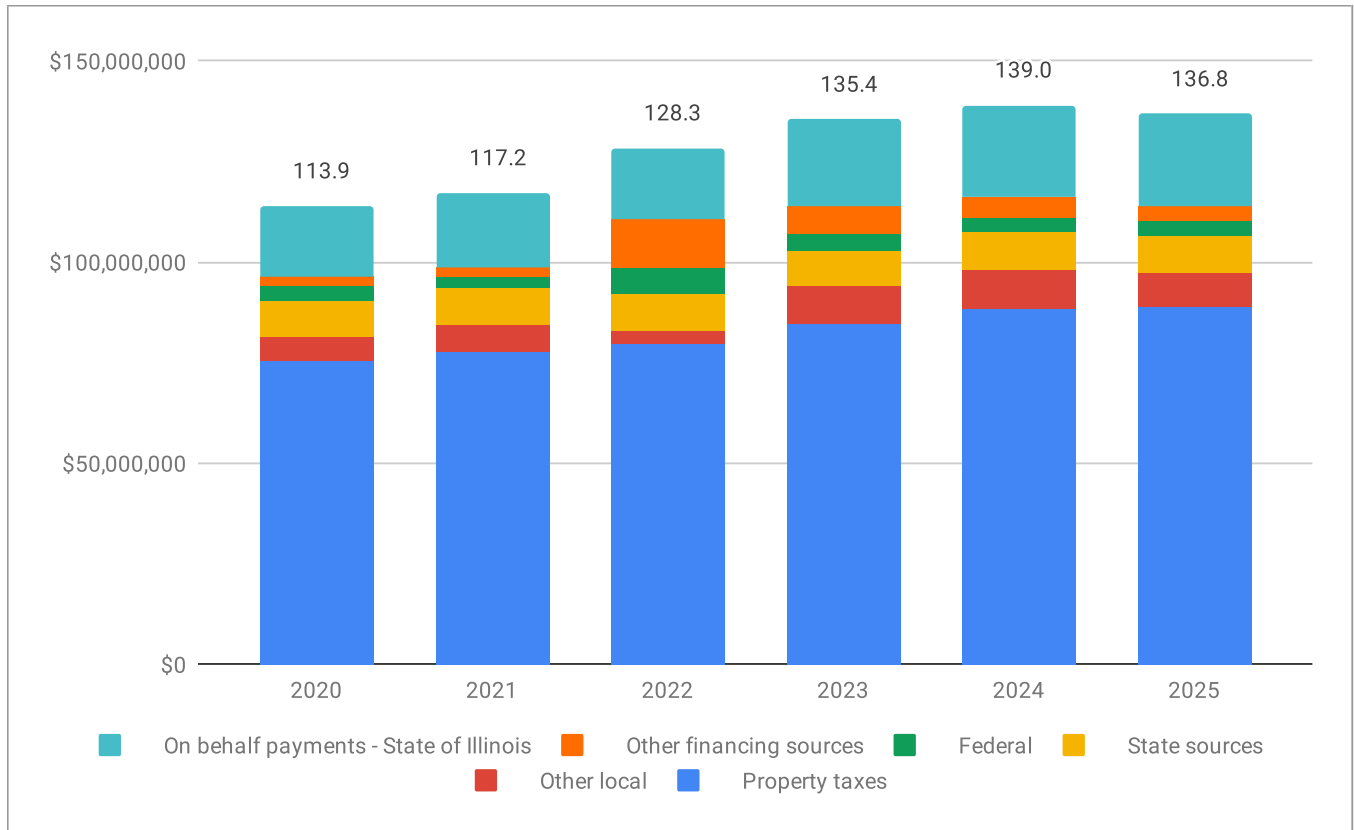
Fund balance at beginning of year	4,307,217	2,748,815
FUND BALANCE AT END OF YEAR *	\$ 2,748,815	\$ 1,637,815

**Footnotes:**

1. Transfers to fund capital projects
2. Saved for future capital projects

## Revenue Trend | All Funds

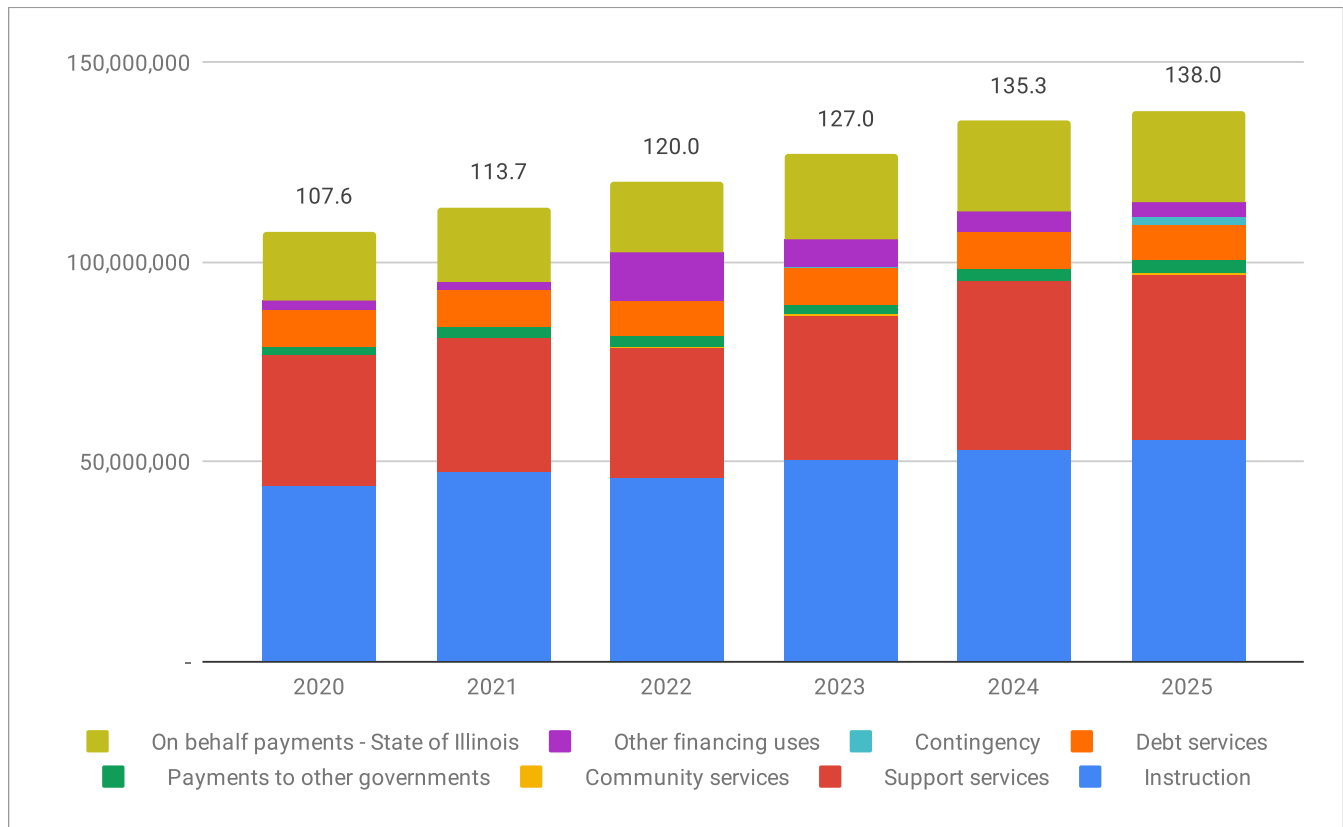
District revenues come from a combination of local, state, and federal sources. The chart below shows how each of these sources has changed over the prior four years.



	2021	2022	2023	2024	2025
<b>Funding Sources</b>					
Property taxes	3.06%	2.57%	6.35%	4.02%	0.85%
Other local	9.49%	-55.40%	201.50%	7.96%	-13.31%
State sources	3.83%	3.42%	-5.46%	8.30%	-4.62%
Federal	-24.36%	134.04%	-30.54%	-17.05%	-3.39%
Other financing sources	-10.79%	411.81%	-42.04%	-25.96%	-28.39%
On behalf payments - State of Illinois	7.01%	-3.85%	20.09%	5.69%	1.50%
<b>Total revenues</b>	<b>2.86%</b>	<b>9.52%</b>	<b>5.55%</b>	<b>2.61%</b>	<b>-1.57%</b>

## Expense Trend by Function | All Funds

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



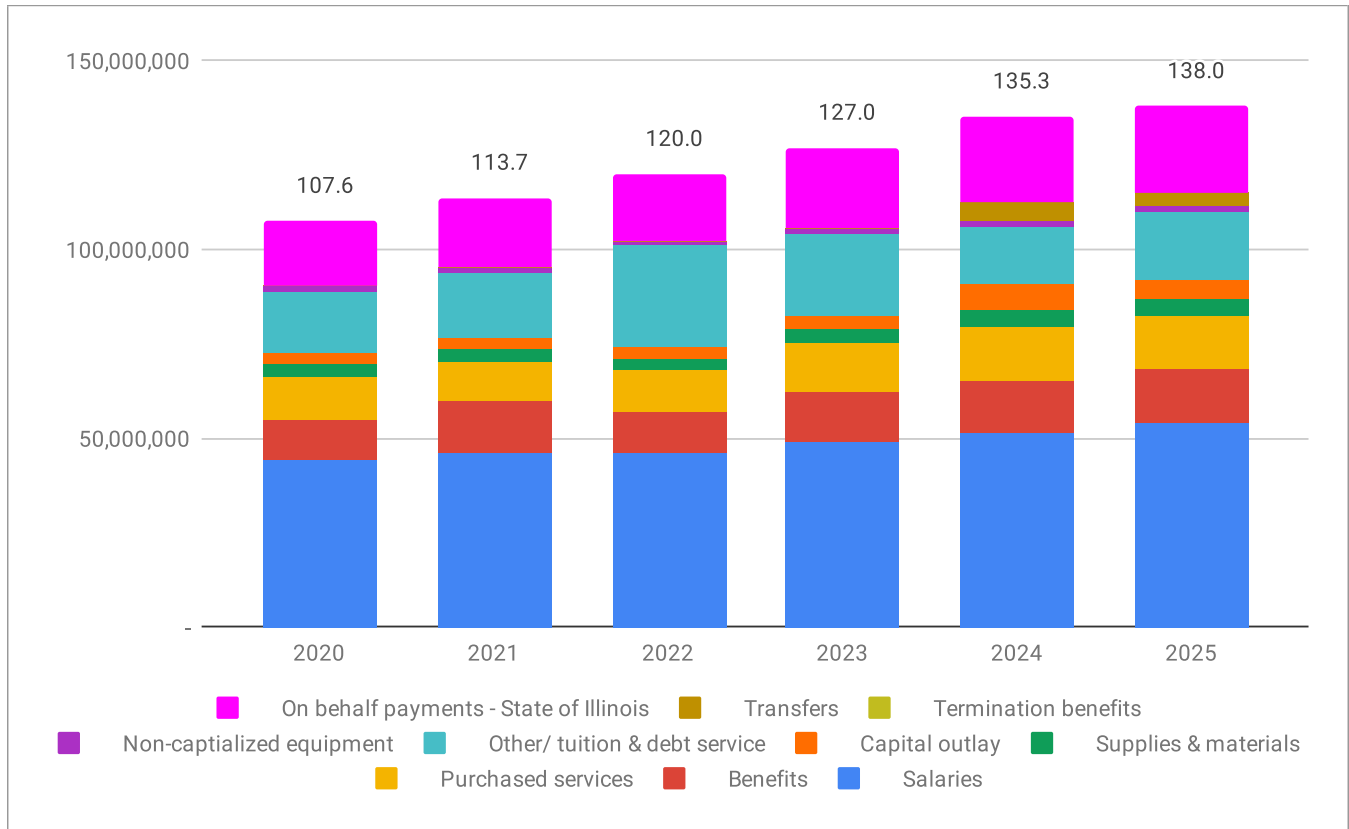
	2021	2022	2023	2024	2025
--	------	------	------	------	------

### Spending Functions

Instruction	8.25%	-2.51%	9.42%	5.27%	4.35%
Support services	2.30%	-3.18%	11.17%	16.57%	-1.58%
Community services	-16.71%	-1.22%	15.86%	14.52%	4.97%
Payments to other governments	37.01%	-5.45%	8.68%	7.91%	14.28%
Debt services	-1.82%	-0.10%	0.37%	-0.71%	-0.32%
Contingency	0.00%	0.00%	0.00%	0.00%	0.00%
Other financing uses	2.12%	407.00%	-41.75%	-25.96%	-28.39%
On behalf payments - State of Illinois	7.01%	-3.85%	20.09%	5.69%	1.50%
<b>Total expenditures</b>	<b>5.69%</b>	<b>5.54%</b>	<b>5.78%</b>	<b>6.52%</b>	<b>2.02%</b>

## Expense Trend by Object | All Funds

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

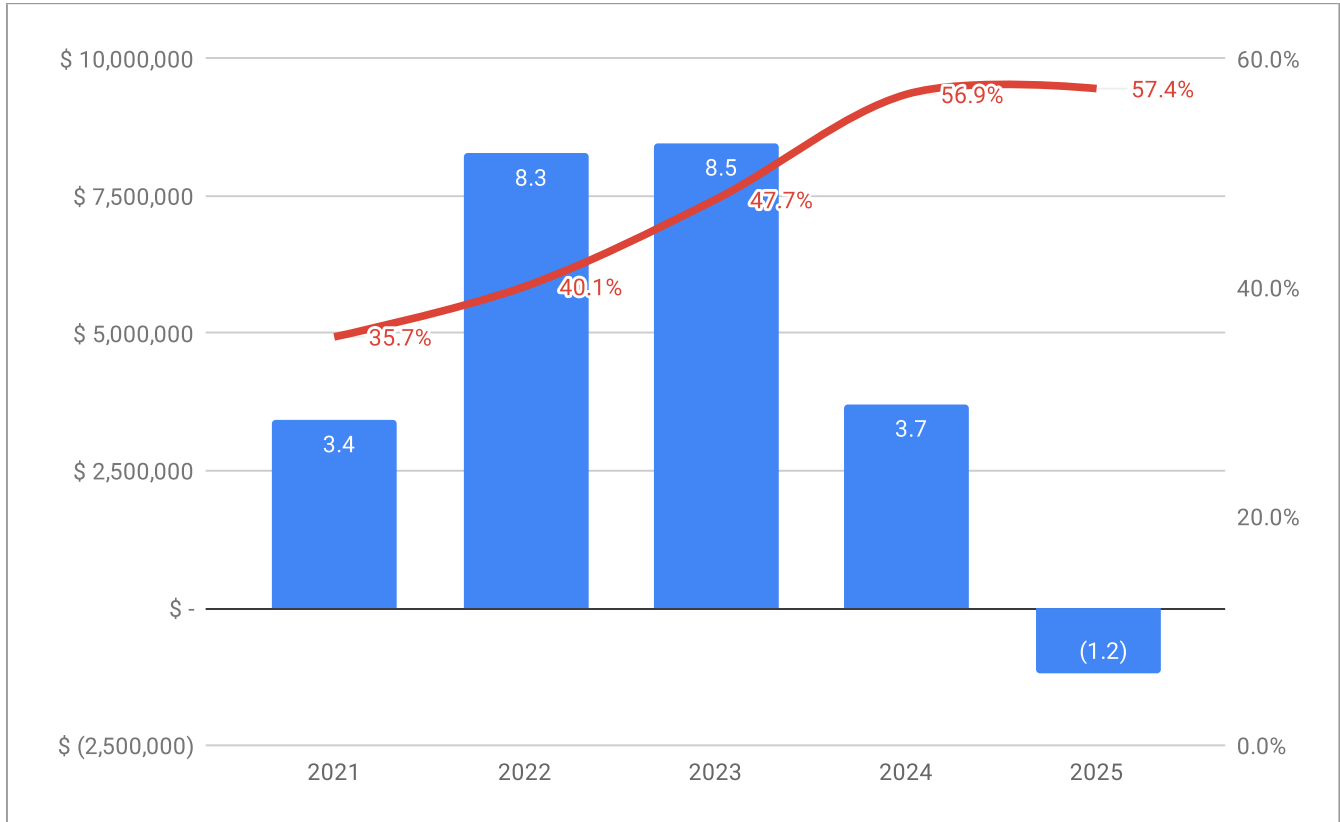


	2021	2022	2023	2024	2025
<b>Spending Functions</b>					
Salaries	4.43%	-0.32%	6.79%	5.02%	4.21%
Benefits	27.29%	-20.75%	18.82%	3.94%	4.99%
Purchased services	-8.97%	10.56%	14.88%	11.09%	1.71%
Supplies & materials	-6.11%	-11.21%	37.21%	5.58%	-3.20%
Capital outlay	17.14%	-13.01%	16.13%	109.14%	-28.65%
Other/ tuition & debt service	2.20%	62.08%	-21.19%	-28.92%	18.65%
Non-capitalized equipment	31.22%	-48.87%	98.83%	-0.47%	-0.86%
Termination benefits	2927.07%	-71.19%	-100.00%	0.00%	0.00%
Transfers	0.00%	0.00%	0.00%	0.00%	-28.39%
On behalf payments - State of Illinois	7.01%	-3.85%	20.09%	5.69%	1.50%
<b>Total expenditures</b>	<b>5.69%</b>	<b>5.54%</b>	<b>5.78%</b>	<b>6.52%</b>	<b>2.02%</b>



### Net Fund Balance | All Funds

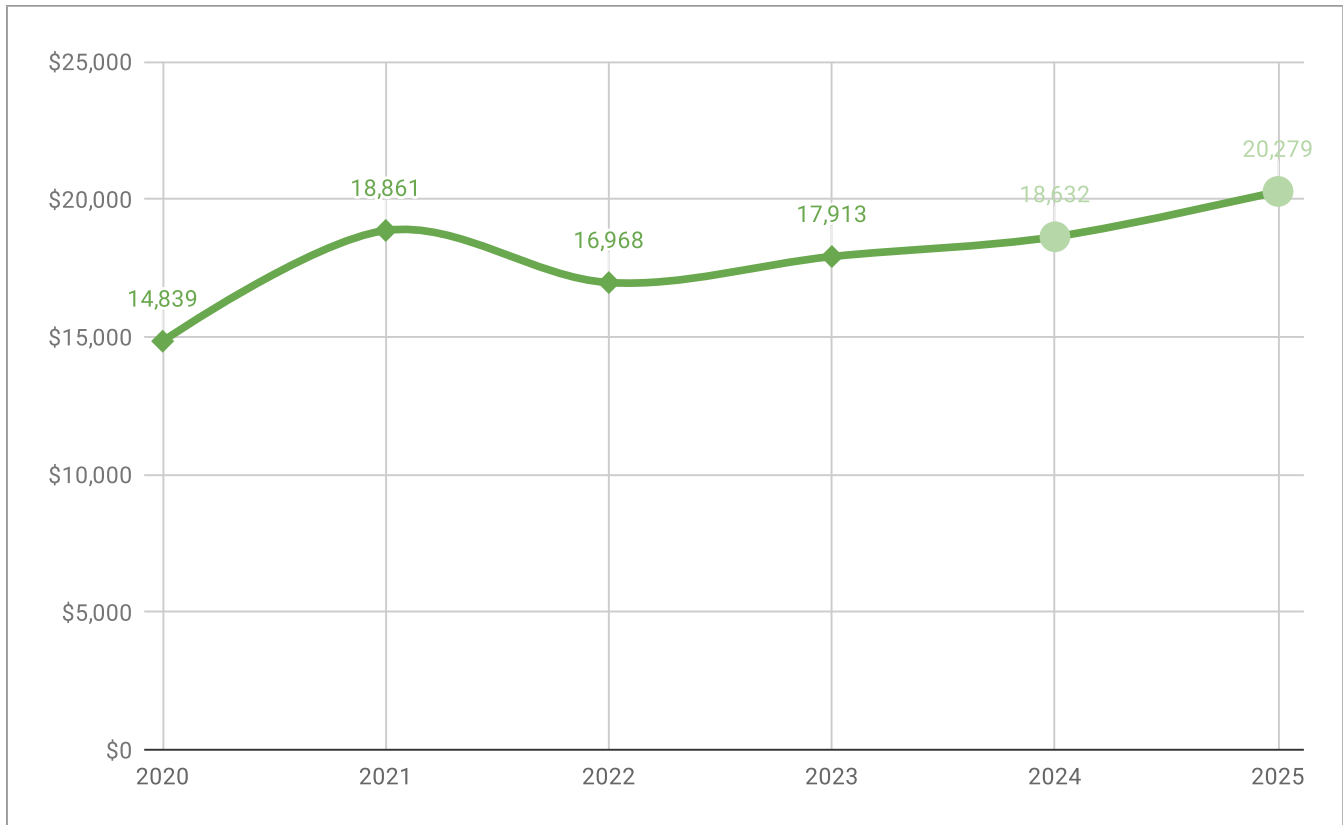
Keeping revenues and expenses aligned is a key to solid financial health. The chart below shows the net fund balance of revenues and expenditures and the ratio of fund balance to revenues for operating funds for the last four years.



	2021	2022	2023	2024	2025
Net of revenues and expenditures	\$ 3,425,190	\$ 8,277,436	\$ 8,462,355	\$ 3,709,323	\$ (1,196,708)
Fund balance to revenue ratio (target >25%)	35.7%	40.1%	47.7%	56.9%	57.4%

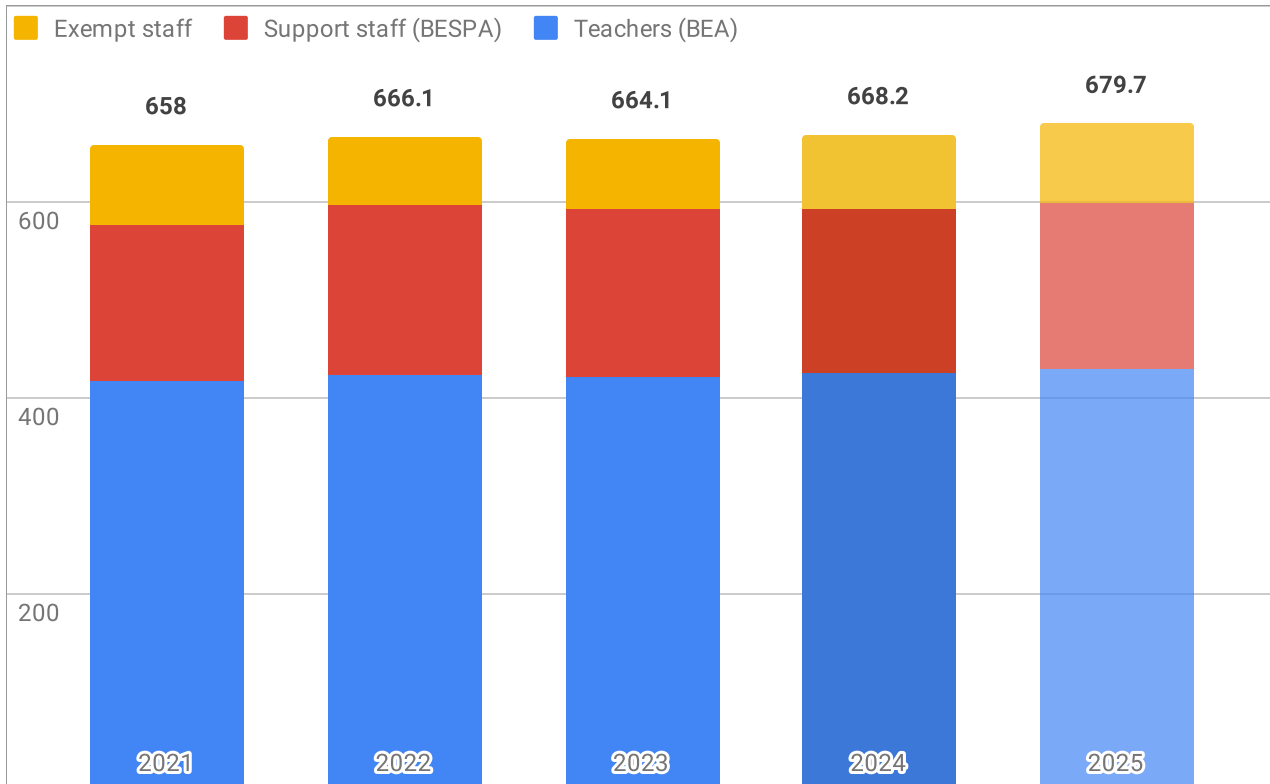
## Operating Expenditures per Pupil

**Operating expenditures per pupil (OEPP)** is a reflection of resources expended on a per student basis year over year, excluding capital expenses and long-term debt payments. OEPP allows for comparison of resources available and invested between school districts. The chart below shows the District's OEPP for the last four years and estimates the prior fiscal year (unaudited) and the current year based on anticipated expenditures.



## 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.

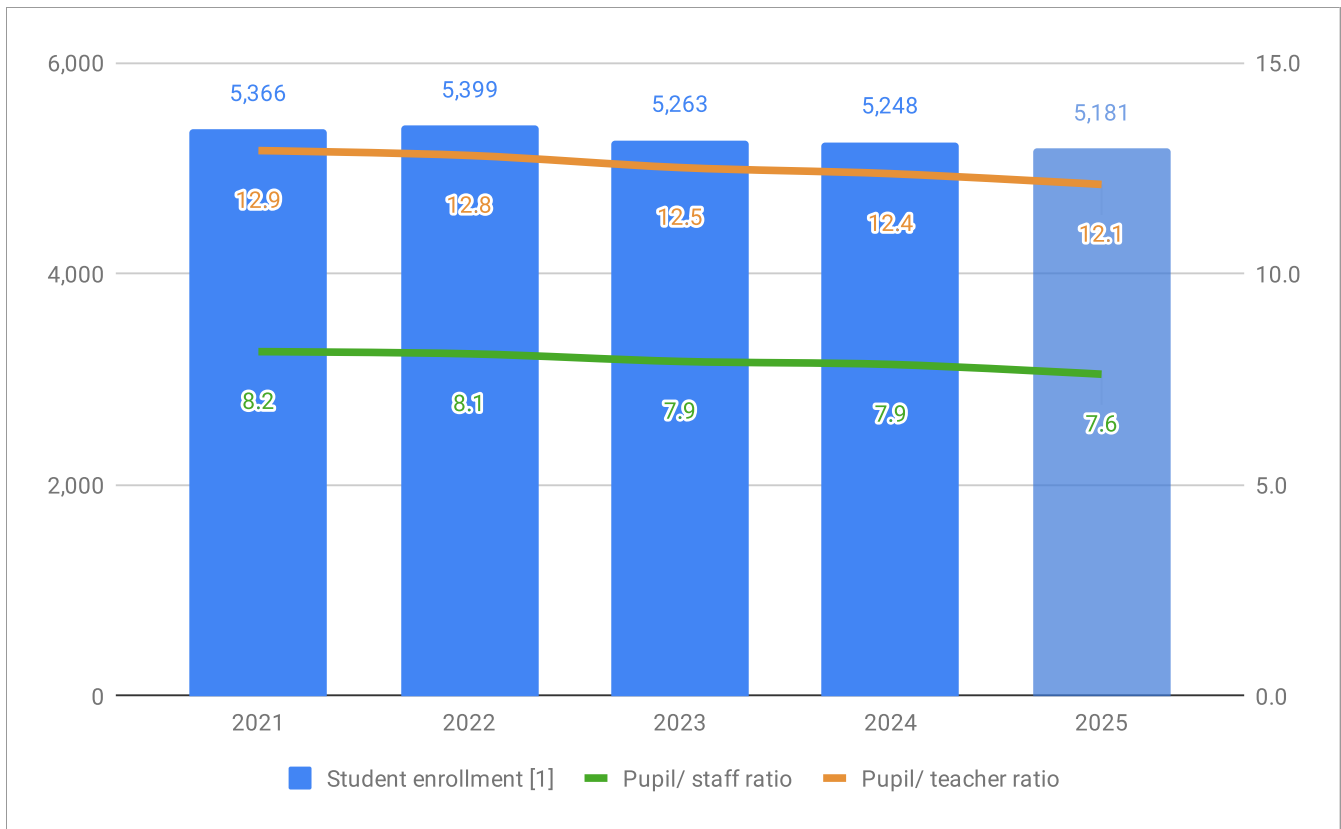


Position Type	2021	2022	2023	2024	2025	+/-
<b>Teachers (BEA)</b>						
Teacher - Core	202.8	198.8	197.7	195.5	200.0	4.5
Teacher - Special Ed	55.6	59.1	57.0	64.0	61.5	-2.5
Teacher - Elective	77.4	75.7	75.9	76.4	75.4	-1.0
Teacher - Related services	43.7	44.3	47.3	49.5	51.2	1.7
Teacher - Inst support	24.7	29.7	27.8	24.0	25.0	1.0
Teacher - Other	11.2	14.2	14.8	14.8	14.5	-0.3
<b>Total teachers</b>	<b>415.4</b>	<b>421.7</b>	<b>420.5</b>	<b>424.2</b>	<b>427.6</b>	<b>3.4</b>
<b>Support staff (BESPA)</b>						
Maintenance	25.0	25.0	24.0	24.0	25.0	1.0
Paraprofessional	97.0	93.0	86.5	84.0	84.0	0.0
Kinder enrichment inst	0.0	8.0	8.0	8.5	9.0	0.5
Campus monitor	17.0	29.3	31.9	32.7	32.5	-0.2

Secretary	21.7	19.7	20.0	19.0	20.0	1.0
Total support staff	160.7	175.0	170.4	168.2	170.5	2.3
<b>Exempt staff</b>						
Administrators	33.0	30.0	30.0	30.0	33.0	3.0
Technologist	11.6	11.4	10.2	10.8	11.6	0.8
Manager	3.0	5.0	5.0	5.0	5.0	0.0
Coordinator	5.5	12.0	15.0	14.0	16.0	2.0
Lunchroom aide	6.3	0.0	0.0	0.0	0.0	0.0
Nurse/ health assistant	10.0	10.0	12.0	12.0	12.0	0.0
Secretary	11.5	0.0	0.0	1.0	1.0	0.0
Therapist	1.0	1.0	1.0	1.0	1.0	0.0
Athletic trainer	0.0	0.0	0.0	2.0	2.0	0.0
Total exempt staff	81.9	69.4	73.2	75.8	81.6	5.8
Total staff	657.9	666.1	664.1	668.2	679.7	11.4

## Enrollment Trend

The **pupil-to-staffing** and **pupil-to-teacher ratios** are a key indicators of resource allocation. The chart below shows how enrollment and staffing has changed over prior years.



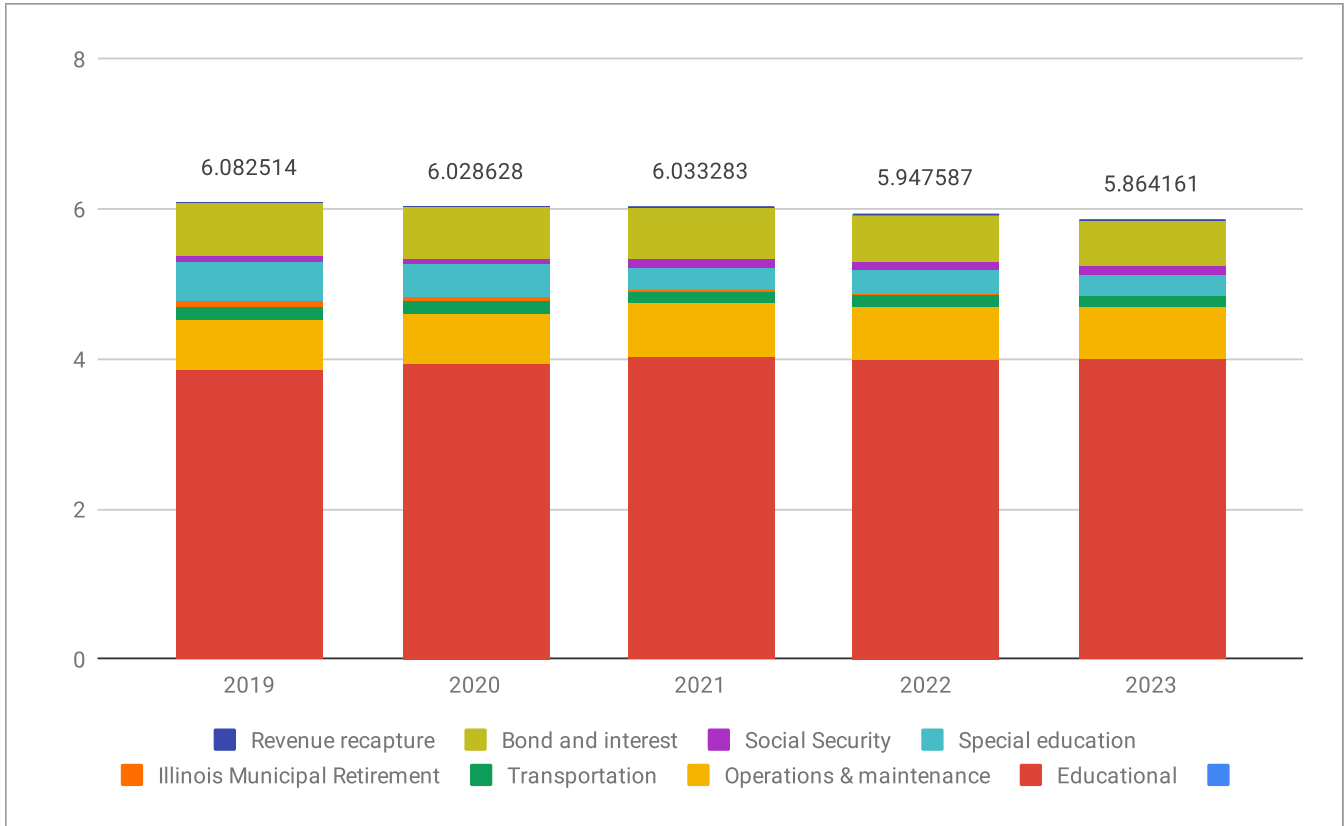
	2021	2022	2023	2024	2025
Student enrollment [1]	5,366	5,399	5,263	5,248	5,181
Staffing in full-time equivalency (FTE)	657.9	666.1	664.1	668.2	679.7
Pupil/ staff ratio	8.2	8.1	7.9	7.9	7.6
Teachers in full-time equivalency (FTE)	415.4	421.7	420.5	424.2	427.6
Pupil/ teacher ratio	12.9	12.8	12.5	12.4	12.1

**Footnotes:**

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

## Property Tax Rates

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



Tax Rates by Levy Year	2019	2020	2021	2022	2023
Educational	3.86332	3.93448	4.02090	3.97214	4.00308
Operations & maintenance	0.66954	0.66846	0.72449	0.72282	0.69895
Transportation	0.16931	0.16340	0.14490	0.14862	0.13979
Illinois Municipal Retirement	0.06157	0.05942	0.02859	0.03547	0.01589
Special education	0.53177	0.44564	0.31179	0.31075	0.27323
Social Security	0.08465	0.08170	0.10867	0.10809	0.11497
Bond and interest	0.70235	0.67554	0.66837	0.62751	0.58775
Revenue recapture	-	-	0.02558	0.02220	0.03051
<b>Total tax rate</b>	<b>6.08251</b>	<b>6.02863</b>	<b>6.03328</b>	<b>5.94759</b>	<b>5.86416</b>



## Capital Projects List

The following capital projects and their respective budgeted amounts are planned for the current fiscal year. Please note that some projects extend across multiple fiscal years, and the total amounts are not fully reflected here. For comprehensive details, refer to the Capital Projects plan.

School	Project	Priority	Budget
All	Professional Services (Architect Fees)		200,000
BHS	Replace Fieldhouse Floor, Lighting, Paint and Pads		700,000
BHS	BFAC and Fieldhouse Exterior Maintenance		500,000
MFAC	Vehicle #103 - Dodge Ram Pickup	1	60,000
MFAC	Vehicle #117 - F350 Pickup	2	60,000
MFAC	Vehicle #118 - F350 Pickup	2	60,000
District	Network Switching	4	400,000
AGS	Hallway,Gym and Cafe Flooring	2	200,000
JBN	Hallway,Gym and Cafe Flooring	2	200,000
BHS	Tennis court resurfacing	1	180,000
BHS	Sidewalk Concrete work on Wilson St side	1	71,000
HCS	Secure Entry and Kindergarten Classroom	3	2,000,000
	Total of all projects		\$ 4,631,000