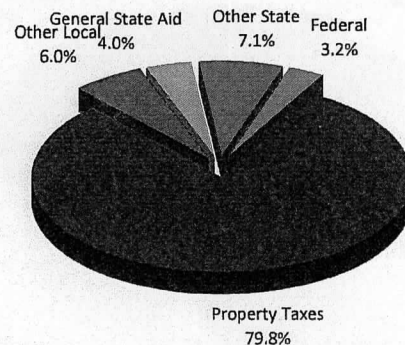


Batavia Community Unit School District #101

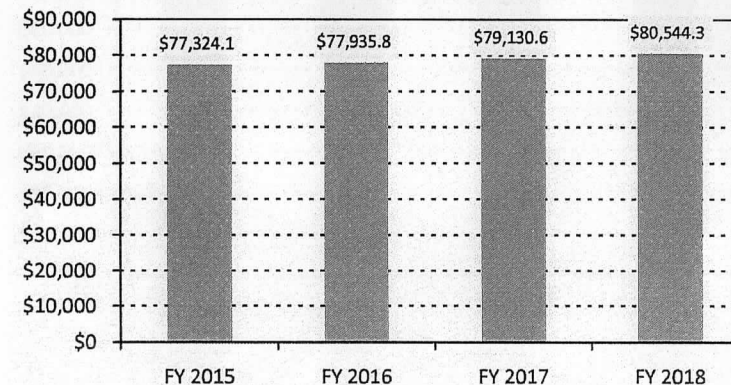
Aggregate - Revenue Analysis

	BUDGET FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
LOCAL							
Property Taxes	\$61,723,588	\$63,033,923	2.12%	\$64,112,035	1.71%	\$65,494,683	2.16%
Food Service	\$781,240	\$781,240	0.00%	\$781,240	0.00%	\$781,240	0.00%
Pupil Activities	\$1,851,915	\$2,025,064	9.35%	\$2,025,064	0.00%	\$2,025,064	0.00%
Other Local Revenue	\$1,985,329	\$1,195,377	-39.79%	\$1,232,642	3.12%	\$1,265,509	2.67%
TOTAL LOCAL REVENUE	\$66,342,072	\$67,035,604	1.05%	\$68,150,981	1.66%	\$69,566,497	2.08%
STATE							
General State Aid	\$3,071,052	\$2,737,886	-10.85%	\$2,712,823	-0.92%	\$2,689,908	-0.84%
Other State Revenue	\$5,454,340	\$5,649,636	3.58%	\$5,754,058	1.85%	\$5,775,189	0.37%
TOTAL STATE REVENUE	\$8,525,392	\$8,387,522	-1.62%	\$8,466,881	0.95%	\$8,465,097	-0.02%
TOTAL FEDERAL REVENUE	\$2,456,676	\$2,512,715	2.28%	\$2,512,715	0.00%	\$2,512,715	0.00%
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0	
TOTAL REVENUE	\$77,324,140	\$77,935,841	0.79%	\$79,130,577	1.53%	\$80,544,309	1.79%

REVENUE BY SOURCE DETAIL - FY 2015



REVENUE PROJECTION (THOUSANDS)

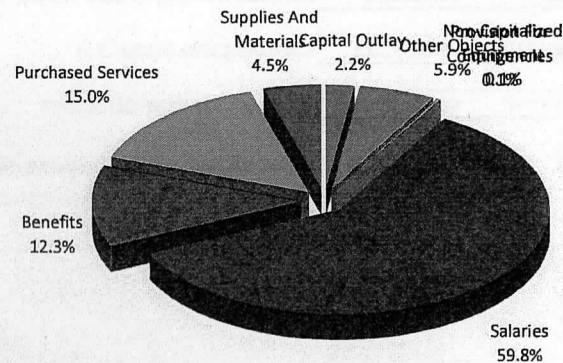


Batavia Community Unit School District #101

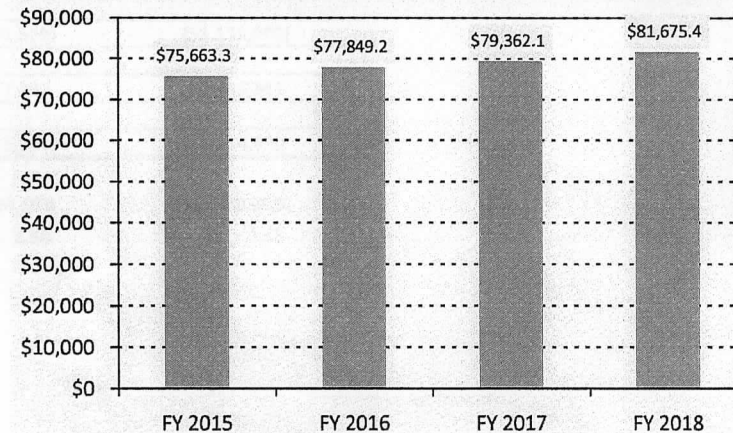
Aggregate - Expenditure Analysis

	BUDGET	EXPENDITURE PROJECTIONS					
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
Salaries	\$45,278,968	\$46,253,959	2.15%	\$46,810,617	1.20%	\$47,957,797	2.45%
Benefits	\$9,306,939	\$9,844,832	5.78%	\$10,493,825	6.59%	\$11,205,956	6.79%
TOTAL SALARIES & BENEFITS	\$54,585,907	\$56,098,791	2.77%	\$57,304,441	2.15%	\$59,163,753	3.24%
Purchased Services	\$11,325,324	\$11,809,231	4.27%	\$11,903,705	0.80%	\$12,106,068	1.70%
Supplies And Materials	\$3,393,662	\$3,393,662	0.00%	\$3,420,811	0.80%	\$3,478,965	1.70%
Capital Outlay	\$1,630,480	\$1,741,400	6.80%	\$1,741,400	0.00%	\$1,741,400	0.00%
Other Objects	\$4,454,181	\$4,632,348	4.00%	\$4,817,642	4.00%	\$5,010,348	4.00%
Non-Capitalized Equipment	\$91,548	\$91,548	0.00%	\$91,897	0.38%	\$92,645	0.81%
Termination Benefits	\$82,200	\$82,200	0.00%	\$82,200	0.00%	\$82,200	0.00%
Provision For Contingencies	\$100,000	\$0		\$0		\$0	
TOTAL ALL OTHER	\$21,077,395	\$21,750,389	3.19%	\$22,057,656	1.41%	\$22,511,626	2.06%
TOTAL EXPENDITURES	\$75,663,302	\$77,849,181	2.89%	\$79,362,097	1.94%	\$81,675,379	2.91%

FY 2015 EXPENDITURES BY OBJECT



EXPENDITURE PROJECTION (THOUSANDS)



Batavia Community Unit School District #101

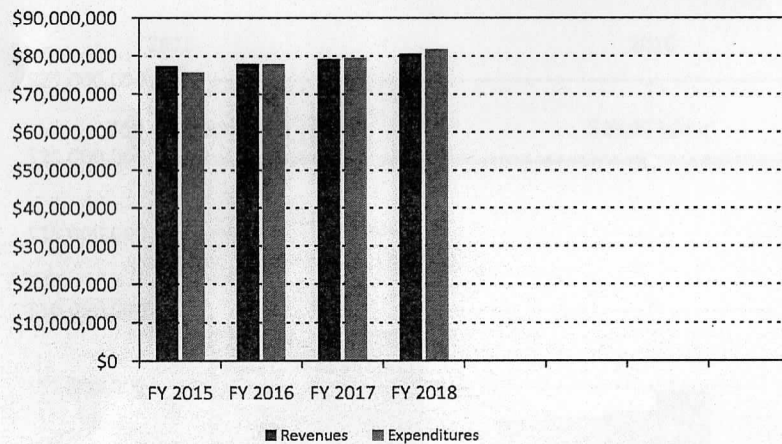
Aggregate - Projection Summary

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS					
	FY 2015	FY 2016	% chg	FY 2017	% chg	FY 2018	% chg
REVENUE							
Local	\$66,342,072	\$67,035,604	1.05%	\$68,150,981	1.66%	\$69,566,497	2.08%
State	\$8,525,392	\$8,387,522	-1.62%	\$8,466,881	0.95%	\$8,465,097	-0.02%
Federal	\$2,456,676	\$2,512,715	2.28%	\$2,512,715	0.00%	\$2,512,715	0.00%
Other	\$0	\$0		\$0		\$0	
TOTAL REVENUE	\$77,324,140	\$77,935,841	0.79%	\$79,130,577	1.53%	\$80,544,309	1.79%
EXPENDITURES							
Salary and Benefit Costs	\$54,585,907	\$56,098,791	2.77%	\$57,304,441	2.15%	\$59,163,753	3.24%
Other	\$21,077,395	\$21,750,389	3.19%	\$22,057,656	1.41%	\$22,511,626	2.06%
TOTAL EXPENDITURES	\$75,663,302	\$77,849,181	2.89%	\$79,362,097	1.94%	\$81,675,379	2.91%
SURPLUS / DEFICIT	\$1,660,838	\$86,660		(\$231,520)		(\$1,131,070)	
OTHER FINANCING SOURCES/USES							
Transfer Among Funds (Net)	\$0	\$0		\$0		\$0	
Sale of Bonds	\$0	\$0		\$0		\$0	
Other Financing Sources	\$0	\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES/USES	\$0	\$0		\$0		\$0	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	\$1,660,838	\$86,660		(\$231,520)		(\$1,131,070)	
BEGINNING FUND BALANCE	\$17,929,582	\$19,590,420		\$19,677,080		\$19,445,561	
PROJECTED YEAR END BALANCE	\$19,590,420	\$19,677,080		\$19,445,561		\$18,314,490	
FUND BALANCE AS % OF EXPENDITURES	25.89%	25.28%		24.50%		22.42%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	3.11	3.03		2.94		2.69	

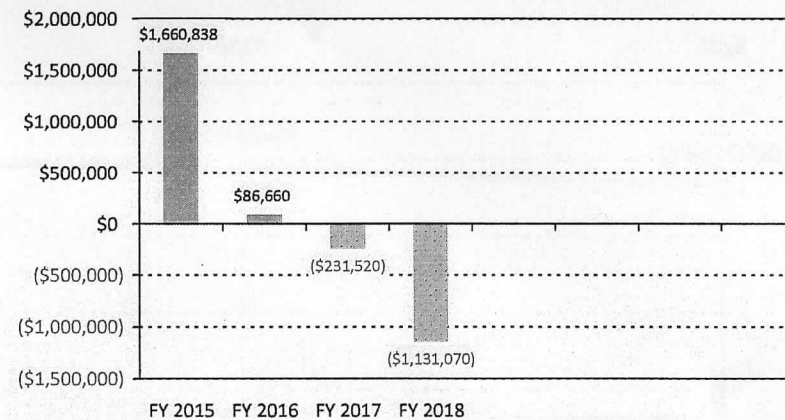
Batavia Community Unit School District #101

Aggregate - Projection Analysis

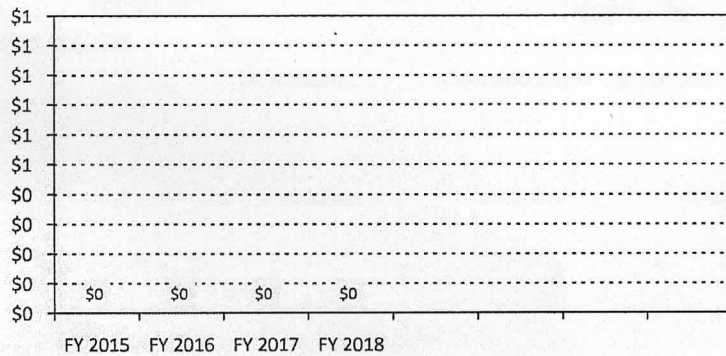
REVENUES VS. EXPENDITURES



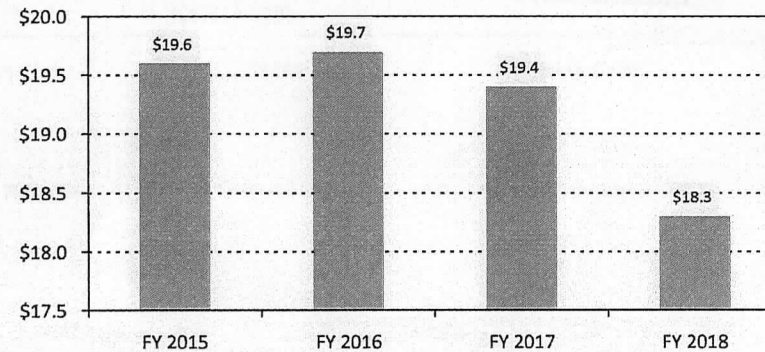
FY SURPLUS / DEFICIT



OTHER FINANCING SOURCES & USES



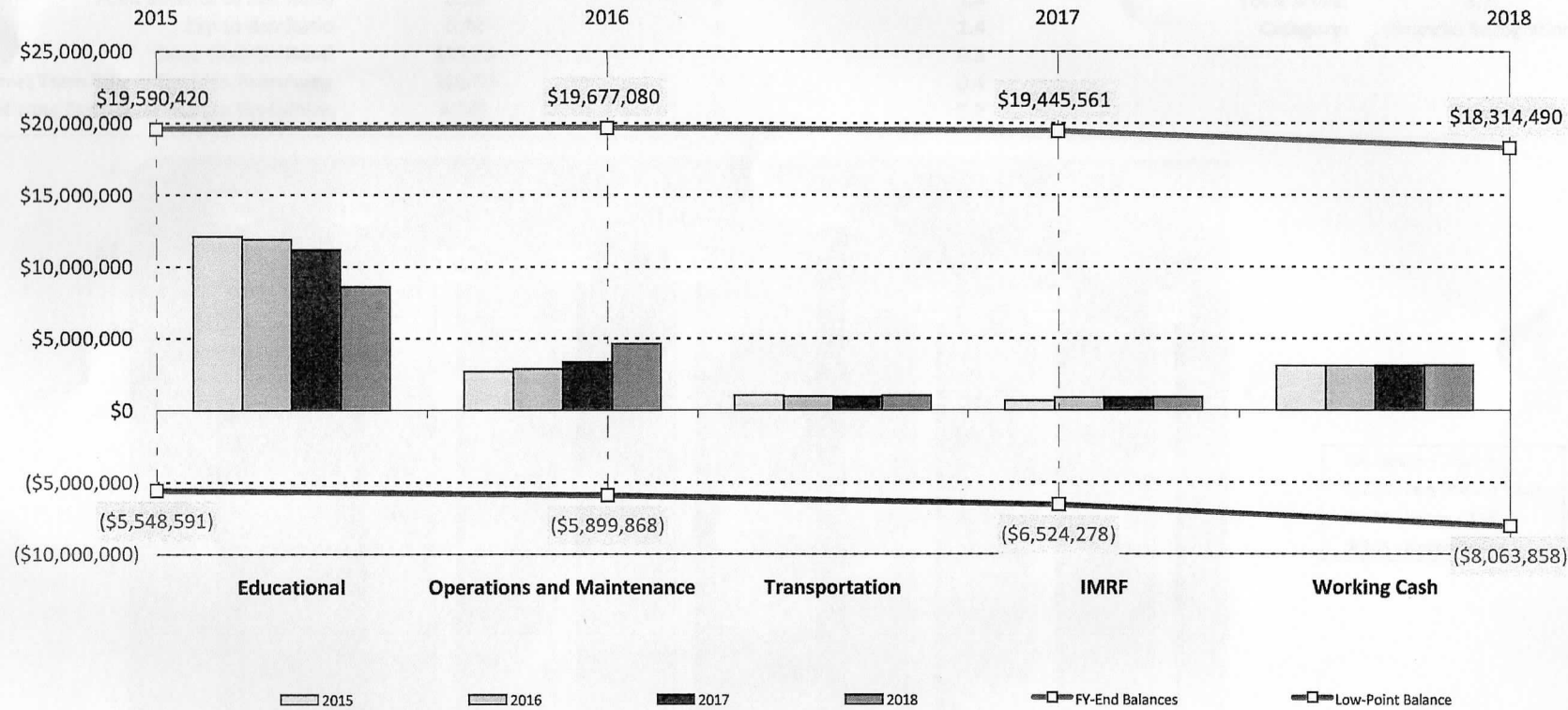
YEAR END FUND BALANCE (MILLIONS)





Batavia Community Unit School District #101

Aggregate View - Projection Summary





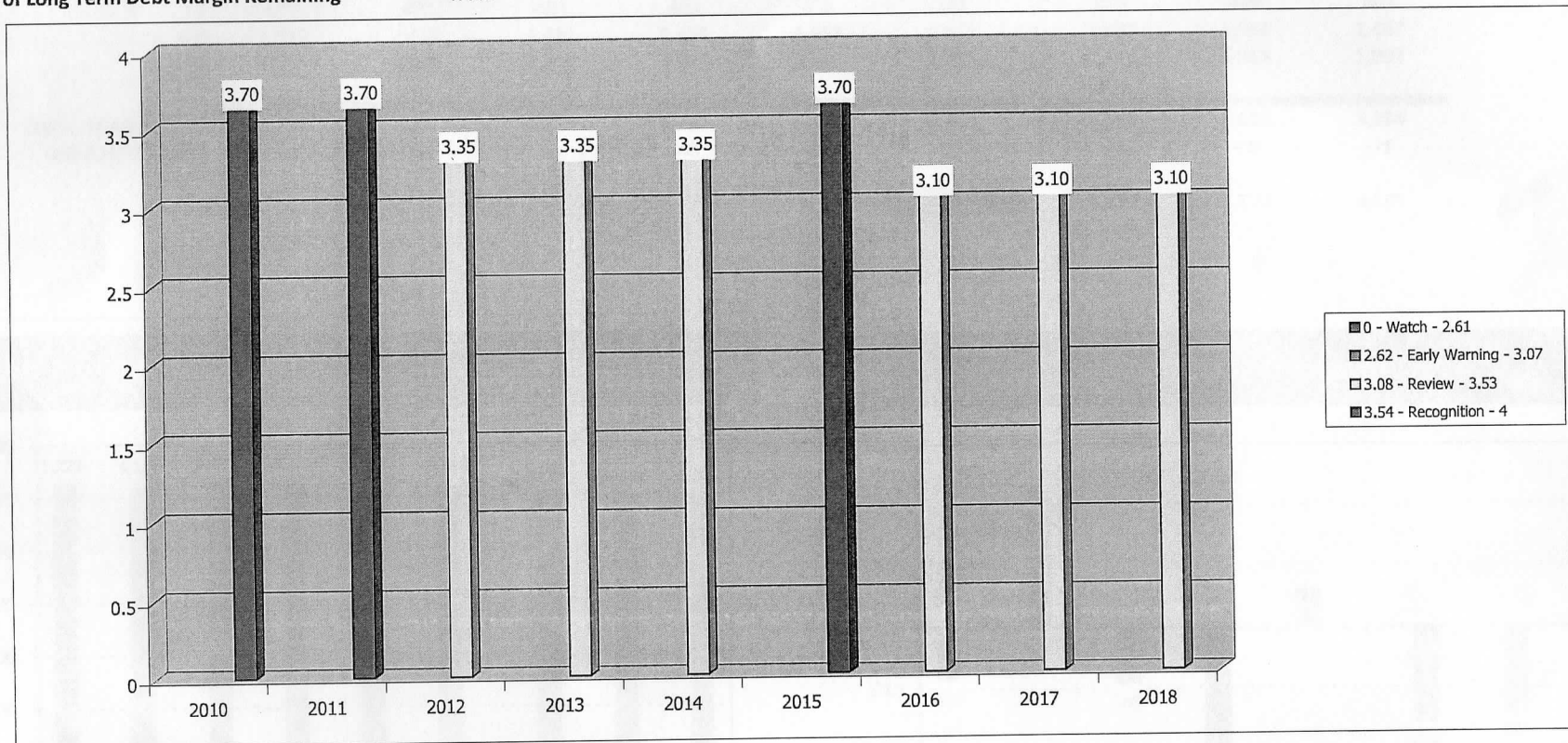
Batavia Community Unit School District #101

Aggregate View - Projection Summary

Financial Profile Calculation For FY 2015

	Ratio	Score	Value
Fund Balance to Rev Ratio	0.25	4	1.4
Exp to Rev Ratio	0.98	4	1.4
Days Cash On Hand	129.29	3	0.3
% of Short Term Borrowing Max Remaining	100.00	4	0.4
% of Long Term Debt Margin Remaining	47.41	2	0.2

Total Score: 3.7
Category: Financial Recognition



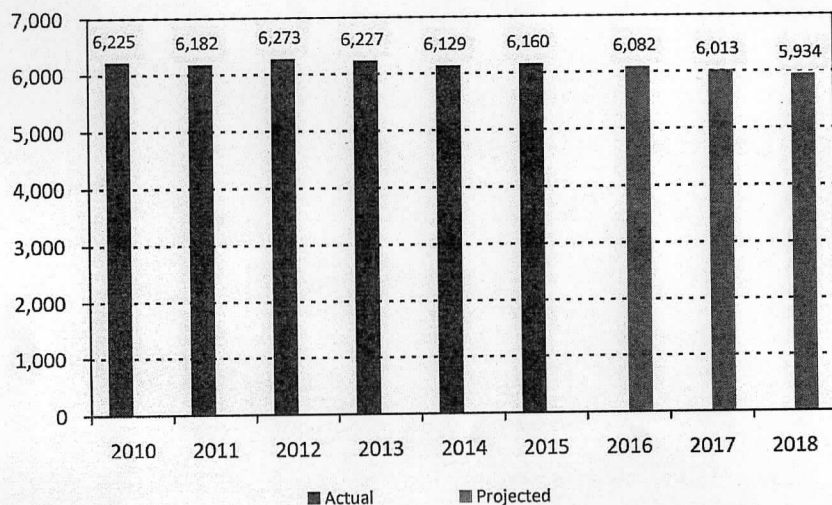


Batavia Community Unit School District #101

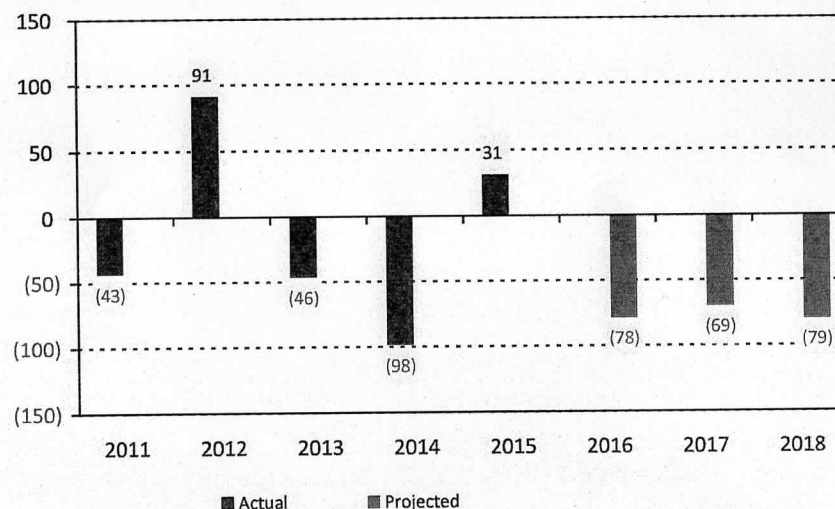
Enrollment Analysis

	ACTUAL ENROLLMENT						PROJECTED ENROLLMENT		
	2010	2011	2012	2013	2014	2015	2016	2017	2018
PreK:	87	85	90	82	83	135	135	135	135
K:	471	446	422	365	378	354	349	345	341
1:	453	489	492	414	391	407	392	387	383
2:	461	447	495	477	431	385	413	398	393
3:	472	452	447	515	479	443	397	425	410
4:	474	466	464	457	511	471	443	397	425
5:	472	471	484	469	453	523	477	449	403
6-8:	1,510	1,491	1,469	1,484	1,458	1,447	1,502	1,494	1,487
9-12:	1,825	1,835	1,910	1,964	1,945	1,995	1,974	1,983	1,957
TOTAL ENROLLMENT:	6,225	6,182	6,273	6,227	6,129	6,160	6,082	6,013	5,934
ANNUAL CHANGE:		-43	91	-46	-98	31	-78	-69	-79
ADA:			5,812				5,739	5,673	5,599

ENROLLMENT HISTORY AND PROJECTIONS



ENROLLMENT CHANGE





Batavia Community Unit School District #101

Certified Staff Assumptions

	Certified Staff (FTE)			
	2015	2016	2017	2018
PreK:	9.0	9.0	9.0	9.0
K:	11.5	11.3	11.2	11.1
1:	19.0	18.3	18.1	17.9
2:	17.8	19.0	18.4	18.1
3:	18.5	16.6	17.8	17.1
4:	19.0	17.9	16.0	17.1
5:	20.5	18.7	17.6	15.8
6-8:	73.9	76.8	76.3	76.0
9-12:	99.2	98.1	98.6	97.3
Other:	144.2	143.2	143.2	143.2
CSM/NSC	0.0	1.9	1.9	1.9
Total FTE:	432.5	430.7	427.9	424.4

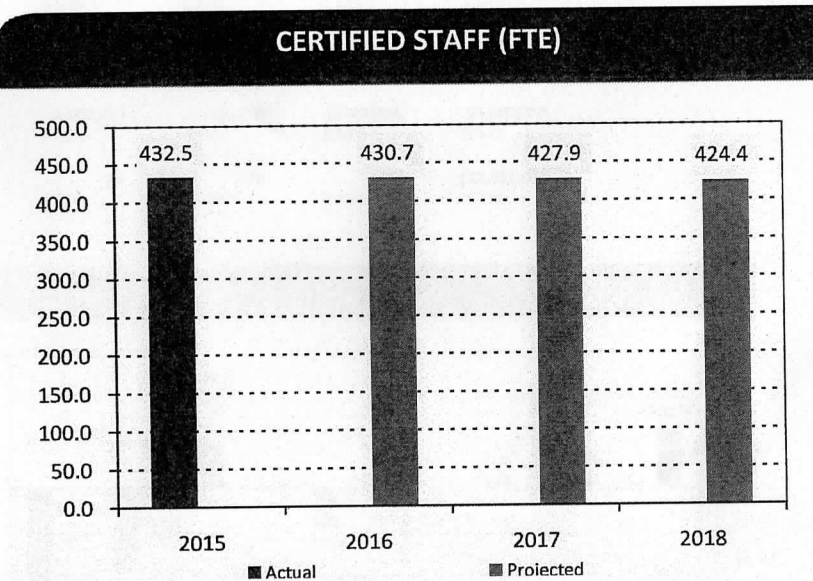
	Staffing Ratios			
	2015	2016	2017	2018
	15.00	15.00	15.00	15.00
	30.78	30.78	30.78	30.78
	21.42	21.42	21.42	21.42
	21.69	21.69	21.69	21.69
	23.95	23.95	23.95	23.95
	24.79	24.79	24.79	24.79
	25.51	25.51	25.51	25.51
	19.57	19.57	19.57	19.57
	20.12	20.12	20.12	20.12
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
Average Staffing Ratio:	14.24	14.12	14.05	13.98



Batavia Community Unit School District #101

Certified Staff Assumptions

	Certified Staff Changes (FTE) - Projections		
	2016	2017	2018
PreK:	0.0	0.0	0.0
K:	-0.2	-0.1	-0.1
1:	-0.7	-0.2	-0.2
2:	1.3	-0.7	-0.2
3:	-1.9	1.2	-0.6
4:	-1.1	-1.9	1.1
5:	-1.8	-1.1	-1.8
6-8:	2.8	-0.4	-0.4
9-12:	-1.1	0.5	-1.3
Other:	-1.0	0.0	0.0
CSM/NSC	1.9	0.0	0.0
FTE change:	-1.8	-2.8	-3.5



Batavia Community Unit School District #101

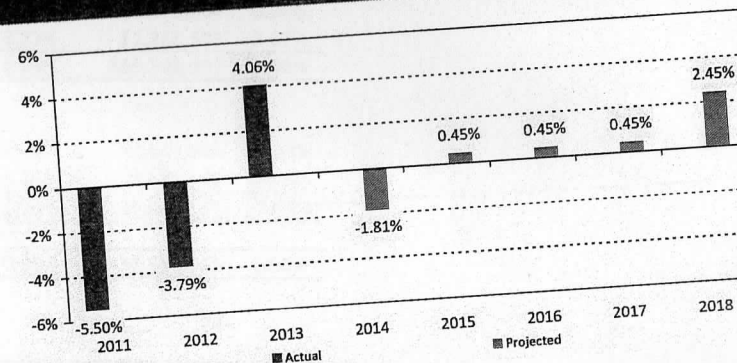
Equalized Assessed Valuation Analysis

Levy Year	2010	2011	2012	2013	2014	2015	2016	2017	2018
CONSUMER PRICE INDEX	2.70%	1.50%	3.00%	1.70%	1.50%	0.80%	1.70%	1.70%	1.70%
EQUALIZED ASSESSED VALUATION	\$1,190,690,120	\$1,125,191,451	\$1,082,495,903	\$1,126,455,255	\$1,106,110,012	\$1,111,110,012	\$1,116,110,012	\$1,121,110,012	\$1,148,532,212
% CHANGE		-5.50%	-3.79%	4.06%	-1.81%	0.45%	0.45%	0.45%	2.45%
NEW GROWTH	\$5,531,736	\$1,699,360	\$4,957,415	\$94,750,524	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
% OF TOTAL EAV	0.46%	0.15%	0.46%	8.41%	0.45%	0.45%	0.45%	0.45%	0.44%
EXISTING PROPERTIES		(\$67,198,029)	(\$47,652,963)	(\$50,791,172)	(\$25,345,243)	\$0	\$0	\$0	\$22,422,200
% OF TOTAL EAV-1YEAR		-5.64%	-4.24%	-4.69%	-2.25%	0.00%	0.00%	0.00%	2.00%

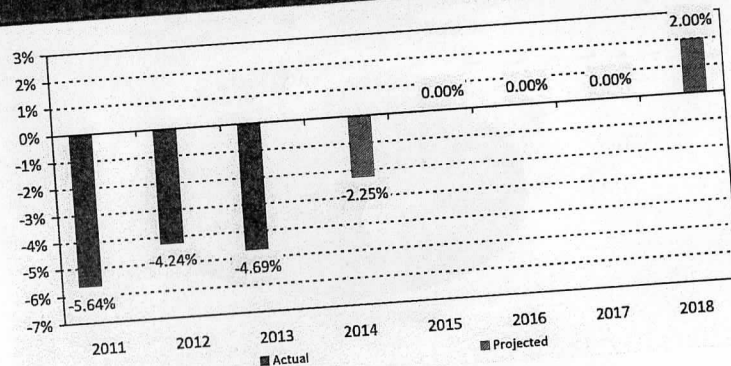
Total EAV Analysis (In Millions)



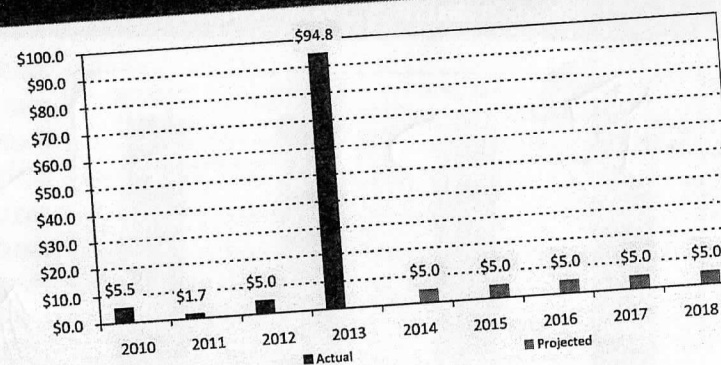
Total EAV % Change



Existing EAV % Change



New EAV Growth (In Millions)



All Assumptions have been provided by the District.