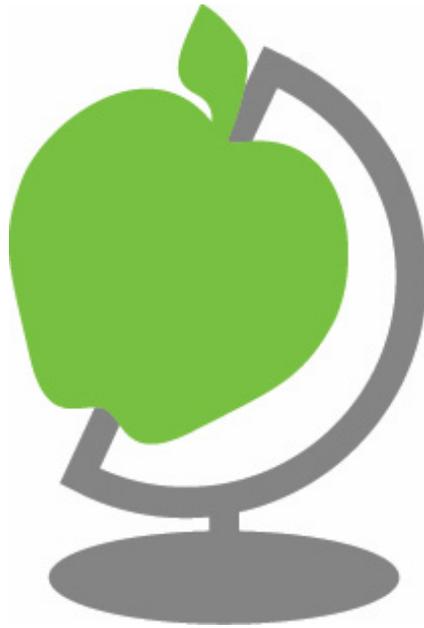


NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203



FY2019-2020

BUDGET

TENTATIVE VERSION – JUNE 17, 2019

**NAPERVILLE COMMUNITY UNIT SCHOOL
DISTRICT 203**

BUDGET

FOR FISCAL YEAR JULY 1, 2019 THROUGH JUNE 30, 2020

BOARD OF EDUCATION

	Term Expires
Kristin Fitzgerald, President	2021
Donna Wandke, Vice President	2021
Charles Cush	2021
Kristine Gericke	2023
Joe Kozminski	2023
Paul Leong	2021
Janet Yang Rohr	2023

DISTRICT ADMINISTRATION FOR 2019-2020

Dan Bridges, Superintendent of Schools
Roger Brunelle, Chief Information Officer
Michael Frances, Chief Financial Officer/CSBO
Bob Ross, Chief Human Resources Officer
Chuck Freundt, Assistant Superintendent for Elementary Education
Dr. Christine Igoe, Assistant Superintendent for Student Services
Dr. Patrick Nolten, Assistant Superintendent for Assessment & Analytics
Nancy Voise, Assistant Superintendent for Secondary Education
Jayne Willard, Assistant Superintendent for Curriculum & Instruction
Dr. Rakeda Leaks, Executive Director of Diversity & Inclusion
Sinikka Mondini, Executive Director of Communications

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN by the Board of Education of Naperville Community Unit School District 203, in the counties of DuPage and Will, State of Illinois, that the proposed budget for said School District for the fiscal year beginning July 1, 2019 and ending June 30, 2020, will be on file and conveniently available for public inspection at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois; Nichols Library, 200 W. Jefferson Street, Naperville, Illinois; and Naper Boulevard Library, 2035 S. Naper Boulevard, Naperville, Illinois, from May 17, 2019 until June 17, 2019.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 7:00 p.m. or soon thereafter, on the 17th day of June, 2019 at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois.

Dated this 6th day of May, 2019.

Board of Education of School District 203, in the counties of DuPage and Will, State of Illinois.

By: Susan Patton, Secretary

Introduction to Naperville CUSD #203

Naperville Community Unit School District 203 was created by referendum in June of 1972, with the first Board of Education elected in August of 1972. The former Elementary District 78 and High School District 107 were dissolved to create Unit District 203, although a portion of High School District 107 was included in Unit District 204. The total numbers served by the new unit district were 5,865 elementary and junior high, 3,204 high school, and 87 special education students.

Naperville Community Unit School District 203 serves 32 square miles including parts of Naperville, Lisle, Woodridge, Bolingbrook, and Warrenville within DuPage and Will Counties. The district provides for more than 16,500 students in one Early Childhood Center, 14 elementary schools, five junior high schools, two high schools, and one Connections program. It is the ninth largest school district in Illinois.

Mission and Strategic Blueprint Focus 2020

The Mission of the District is to educate students to be self-directed learners, collaborative workers, complex thinkers, quality producers and community contributors.

The District facilitated a community wide engagement process which resulted in the identification of four main strategic focus areas, which comprise the District's Strategic Blueprint Focus 2020. This strategic plan will continue to guide the District's work through the year 2020.

Strategic Focus 1: Design and implement effective practices that promote learning experiences for all

Strategic Focus 2: Foster an equitable high-performance culture focused on student learning

Strategic Focus 3: Steward resources effectively to promote student learning

Strategic Focus 4: Effective communication and community relations

The fiscal year 2019-2020 proposed budget has been developed to align District resources with the goals of Strategic Blueprint Focus 2020 with a strong emphasis on Achievement Gap Closing Measures.

Budget Overview

The District budget is prepared using fund accounting as prescribed by Governmental Accounting Standards Board (GASB) in accordance with state laws, regulations promulgated by the Illinois State Board of Education (ISBE), and Generally Accepted Accounting Principles (GAAP).

- Total Budget Revenue = \$290,879,465; 3.11% increase over prior year's original budget.
- Total Budget Expenditures = \$282,985,412; 2.70% increase from prior year's original budget.
- Net Change in Fund Balance = \$7,894,054
- Estimated Ending Fund Balance as of June 30, 2020 = \$201,992,884

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2019-2020 Tentative Budget, which is based on the District's Five Year Financial Forecasting model (5Cast). During the preparation of the Tentative Budget, several program enhancements were incorporated to better align District resources with Strategic Blueprint Focus 2020 with a strong emphasis on Achievement Gap Closing Measures.

Staffing Changes:

The largest budget item is personnel costs which make up about 76% of total expenditures. Administration evaluated all aspects of staffing and recommends the following Budget Initiatives.

The following table expresses the EC-12 and district special education staffing allocation plan that was presented to the Board of Education in March 2019.

	2018-2019 Actual	2019-2020 Projected	Difference
Early Childhood	23.00	24.00	1.00
Elementary Schools	533.94	537.60	3.66
Junior High Schools	305.75	299.01	-6.74
High Schools	435.00	428.20	-6.80
Special Education (District Level)	179.10	182.70	3.60
Total	1476.79	1471.51	-5.28

Additionally, As the District continues to implement Strategic Blueprint Focus 2020, some of that work results in changes in District operations. These changes can lead to new budget initiatives, resulting in staffing changes or new staffing allocations. The following staffing recommendation is a result of that process:

0.5 FTE Net Increase – Supervisor of Special Education - These 3.0 FTE positions are part of a restructuring within the Special Services department. To offset this increase, the

positions of Director of Student Services, Student Services Coordinator and the 0.5 FTE ALOP Coordinator position have been eliminated. They will aid the work of developing positive relationships with families and implementing best practices in providing services to students while managing complex legal and advocate cases.

1.0 FTE - Student Services Coordinator - Naper and Ellsworth currently do not have Assistant Principals to support the special education, evaluations and the daily operations of the building. Currently these buildings share an SSC with another building. In order to provide leadership to the Instructional Support team and to general educators on evidence-based service delivery, as well as support the evaluation needs and daily operations, it is recommended that each building have a 1.0 Student Services Coordinator.

1.0 FTE - Digital Applications and Virtual Learning Manager – This position will manage all district curricular applications and support the user interface. They will be a site administrator for all digital textbook applications and provide online and blended support during the school year and throughout the summer. This position will also design and manage curricular sites and repositories and provide timely and direct support to teachers so troubleshooting is seamless.

20.0 FTE – NESPA Special Education Assistant - Currently there are 56 time sheet assistant positions to support the needs of special education students. In order to be compliant with the NESPA contract, we need to make any position that will continue beyond 1 year into a NESPA contract position. By adjusting 20 time sheet positions to NESPA positions we will be able to meet this objective. This change will add benefits to 20 of the 56 current positions.

2.0 FTE category change – High School Student Services Secretary - The High School Student Services Secretaries will be now serving that role for the Assistant Principal of Student Services. To bring those positions in compliance with the NESPA contract and the other 4 Assistant Principal Secretaries, they need to be adjusted to their proper position category from 5 to 6.

Along with these changes, we have incorporated the following reductions and changes to Administrative Staff for the 2019-2020 school year:

1.0 FTE - Chief Operating Officer (COO) will be eliminated.

1.0 FTE - Chief Academic Officer (CAO) will be eliminated.

1.0 FTE - Director of Administrative Services will be eliminated.

1.0 FTE - The Communications/Community Relations department is in the process of a reorganization, which will result in reducing full-time equivalent (FTE) positions from 4.0 FTE to 3.0 FTE in this department.

1.0 FTE – One of the Director of Student Services positions will be eliminated.

Zero Net Change FTE - The high school Director of Student Services positions currently are 208 day positions. Those positions will be eliminated and reclassified as a 260 high school

Assistant Principal for Student Services position at each high school, which will oversee both special education and student services at each high school.

Net Reduction 6.0 FTE – Computer Support Associate - The current Computer Support Associate environment has 17 Part Time CSA positions. Of these, 7 are currently unfilled positions at Elementary locations. The User Support Group, in concert with Human Resources, the Curriculum department, and NESPA, has no plans to fill these 7 open PT positions for the 2019/2020 school year. Currently, CSA's from Naperville Central and North have been splitting time between their buildings to cover IT support needs at PSAC. The executive support needs of PSAC administrators differ than those of other locations in scope, pace, scale and urgency. PSAC staff and building are best served by a single full time CSA that can develop and maintain intimate knowledge of process and needs

Budget Initiatives – Non-staffing:

Turf Field - \$2,000,000 - For many years, and especially since lacrosse was added as an IHSA sport, field space has been very limited. Improved scheduling of competitions and practices will result from the construction of this field. Junior High track and Special Olympic athletes will also benefit from this addition. There have been conversations regarding cost sharing with the Naperville Park District.

Let's Talk - \$53,000 - The Let's Talk platform will create a seamless way for our community stakeholders to communicate with us and to receive responses in a quick and efficient manner. It will also offer safety and bullying reporting as well as employee engagement and morale services.

Website Refresh - \$20,000 - The district's current website is 5 years old and is in need of an update to stay current with website trends and user expectations.

Curriculum Review - \$10,000 - We are looking for opportunities where we can be more culturally responsive to the needs of our diverse student populations. We believe a curriculum review will allow us to identify any gaps.

Deep Equity - \$77,000 – This program will provide Diversity & Inclusion training to our School Leadership teams to bring back to their schools and students. This is year 1 of this initiative. The approximate year 2 cost is \$40,000.

Future Trends

Enrollment:

The District student enrollment is projected to stay roughly the same over the next five years. During this time, middle school and high school enrollment will likely decline while elementary enrollment is expected to increase.

Labor Agreements:

The District will be starting negotiations with the Naperville Unit Education Association (NUEA) for the contract that will begin in 2020-21. The District has current labor agreements with the following unions:

- Naperville Unit Education Association (NUEA) contract expires June 30, 2020.
- Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2021.
- Naperville Transportation Association (NTA) contract expires June 30, 2021.
- Naperville Unit Maintenance Association (NUMA) contract expires June 30, 2022.

BUDGET OVERVIEW

THIS BUDGET HAS BEEN PREPARED IN COMPLIANCE WITH THE ACCOUNTING STRUCTURE SPECIFIED IN THE ILLINOIS PROGRAM ACCOUNTING MANUAL ISSUED BY THE ILLINOIS STATE BOARD OF EDUCATION. ALL PUBLIC SCHOOL DISTRICTS IN ILLINOIS ARE REQUIRED TO FOLLOW THIS STRUCTURE IN ACCOUNTING FOR REVENUES AND EXPENDITURES.

This document is an attempt to provide the general public with comparative financial information on the school district for a three-year span of time.

REVENUES are presented by fund and are classified as follows:

Classification	Source	Description
Local	1000's	Property taxes, tuition, interest on investments, fees, and donation
State	3000's	General and categorical aid
Federal	4000's	Categorical aid
Other	7000's	Transfers from other funds

EXPENDITURES are presented by fund and program (or service) and are classified as follows:

Classification	Object/Source	Description
Salaries	1000's	All employee salaries
Employee Benefits	2000's	Life, medical, dental, disability insurance, social security, Medicare, and retirement fund payments, etc.
Purchased Services	3000's	Consultants, tutors, audit and legal services, athletic officials, repair and maintenance of equipment, rentals, security, travel, postage, advertising, information services, insurance
Supplies	4000's	Supplies, towels, textbooks, periodicals
Capital Outlay	5000's	Equipment > \$5,000 per unit / each
Other/Tuition	6000's	In-service, membership fees, refunds, and vocational and special education tuition
Non-Capitalized Equipment	7000's	Equipment < \$5,000 per unit / each
Transfers	8000's	Transfers to other funds

FY 2020 NAPERVILLE C.U.S.D. 203 ALL FUND BUDGET SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 247,943,280	\$ 252,494,614	\$ 260,989,639	3.36%
STATE [1]	24,217,475	22,214,225	22,739,999	2.37%
FEDERAL	7,212,346	7,394,003	7,149,828	-3.30%
TOTAL REVENUE:	\$ 279,373,101	\$ 282,102,842	\$ 290,879,465	3.11%
EXPENDITURES				
SALARIES	\$ 153,555,771	\$ 159,738,595	\$ 174,114,175	9.00%
EMPLOYEE BENEFITS [1]	53,009,041	53,416,599	42,377,051	-20.67%
PROF. SERVICES	19,668,450	20,830,998	21,545,519	3.43%
SUPPLIES	18,769,099	17,255,583	17,391,536	0.79%
CAPITAL OUTLAY	12,256,704	13,274,410	14,750,676	11.12%
TUITION/OTHER	21,411,740	11,017,587	11,681,455	6.03%
CONTINGENCY	-	-	1,125,000	-
TOTAL EXPENDITURES:	\$ 278,670,805	\$ 275,533,772	\$ 282,985,412	2.70%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ 23,087,117	\$ 4,322,827	\$ 5,000,301	15.67%
TRANSFERS OUT	21,949,576	4,322,827	5,000,301	15.67%
TOTAL SOURCES (USES):	\$ 1,137,541	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	1,839,838	6,569,070	7,894,054	
FUND BALANCE @ END OF YEAR:	\$ 187,529,760	\$ 194,098,830	\$ 201,992,884	

Note [1]: Does not include TRS On-Behalf Payments made by the State of Illinois to TRS

FY 2020 NAPERVILLE C.U.S.D 203 ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	O&M [2]	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	TOTAL
REVENUE									
LOCAL	\$203,758,420	\$ 3,114,585	\$ 35,231,022	\$ 10,000	\$ 7,964,652	\$ 8,727,968	\$ 1,042,957	\$ 1,140,035	\$ 260,989,639
STATE [1]	16,981,999	8,000	-	-	5,750,000	-	-	-	22,739,999
FEDERAL	5,866,778	1,005,500	-	277,550	-	-	-	-	7,149,828
TOTAL:	\$226,607,196	\$ 4,128,085	\$ 35,231,022	\$ 287,550	\$ 13,714,652	\$ 8,727,968	\$ 1,042,957	\$ 1,140,035	\$ 290,879,465
EXPENDITURES									
SALARIES	\$ 160,370,246	\$ 749,900	\$ 8,685,450	\$ -	\$ 4,308,580	\$ -	\$ -	\$ -	\$ 174,114,175
BENEFITS [1]	30,333,112	112,485	2,203,735	-	1,225,495	8,502,224	-	-	42,377,051
PROF. SERVICES	7,669,364	3,470,000	3,592,351	1,000	5,569,304	-	-	1,243,500	21,545,519
SUPPLIES	10,854,736	35,000	5,903,000	-	598,800	-	-	-	17,391,536
CAPITAL OUTLAY	419,624	20,000	12,904,079	-	1,406,973	-	-	-	14,750,676
TUITION/OTHER	6,400,854	1,000	1,100	5,277,851	650	-	-	-	11,681,455
CONTINGENCY	1,000,000	-	55,000	-	30,000	40,000	-	-	1,125,000
TOTAL:	\$217,047,935	\$ 4,388,385	\$ 33,344,715	\$ 5,278,851	\$ 13,139,802	\$ 8,542,224	\$ -	\$ 1,243,500	\$ 282,985,412
TRANSFER IN (OUT)	(5,000,301)	-	-	5,000,301	-	-	-	-	-
NET CHANGE IN FB:	4,558,960	(260,300)	1,886,307	9,000	574,850	185,744	1,042,957	(103,465)	7,894,054
FB @ END OF YEAR:	\$ 148,165,767	\$ 3,178,085	\$ 19,028,032	\$ 2,304,890	\$ 9,605,927	\$ 4,068,247	\$ 14,137,540	\$ 1,504,397	\$ 201,992,884

Note [1]: Does not include TRS On-Behalf Payments made by the State of Illinois to TRS

Note [2]: Includes Land/Cash Sub-Fund

EDUCATIONAL FUND

The Educational Fund contains the greatest variety and largest volume of financial transactions recorded by the school district. Approximately 80 percent of the total expenditures, in any fiscal year, are charged to this fund. The Educational Fund expenditures include salaries and benefits for certified and educational support personnel, purchased services, supplies, textbooks, instructional equipment, and tuition.

REVENUE

- **LOCAL REVENUE** is derived primarily from property taxes. Other significant sources include Corporate Personal Property Replacement Taxes (CPPRT) and student fees.
- **STATE REVENUE** is derived from the Evidence Based Funding Model, which may be expended in the manner deemed most appropriate by the school district, and categorical aid, which must be expended for specific purposes.
- **FEDERAL REVENUE** is derived entirely from categorical aid and, therefore, must be expended for specific purposes.

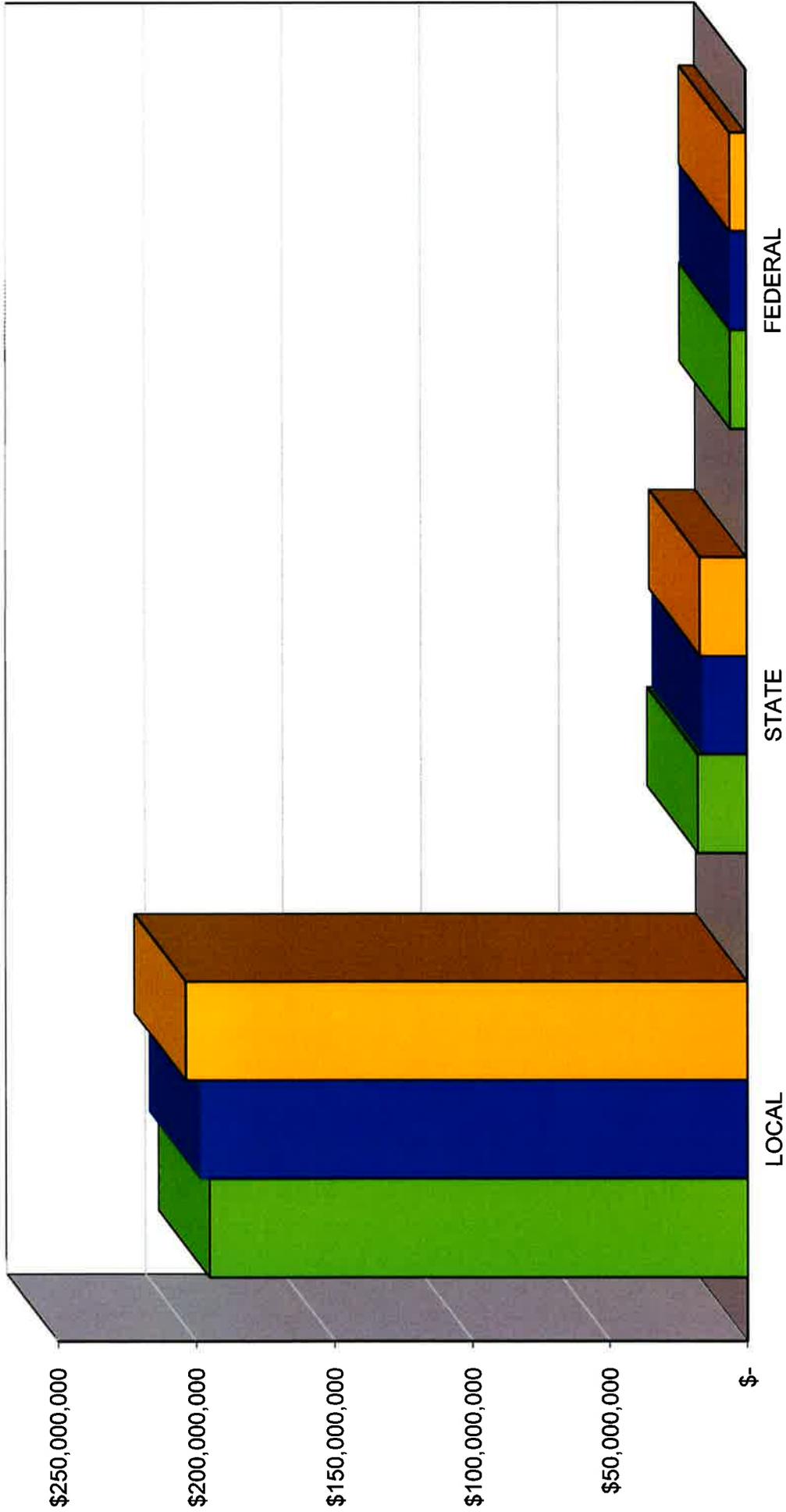
EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases, as well as the addition of certified staff, and various educational support personnel.
 - Budgeted **BENEFIT** expenditures include medical, dental, life, and long term disability insurance costs, and pension & annuity payments.
 - Budgeted **PROFESSIONAL SERVICES** include outside professional services, legal services, auditing, travel, printing, postage, and copier usage expenditures.
 - Budgeted **SUPPLY** expenditures include consumable supplies such as paper, paint, and textbook acquisitions.
 - Budgeted **CAPITAL OUTLAY** expenditures are for equipment acquisitions that are greater than \$5000 per unit.
 - Budgeted **NON-CAPITALIZED EQUIPMENT** expenditures are for equipment acquisitions that are under \$5000 per unit.
 - Budgeted **TUITION** expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.
-

FY 2020 NAPERVILLE C.U.S.D 203 EDUCATION FUND BUDGET SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 195,273,571	\$ 198,707,352	\$ 203,758,420	2.54%
STATE	17,832,630	16,208,225	16,981,999	4.77%
FEDERAL	5,768,599	5,924,253	5,866,778	-0.97%
TOTAL REVENUE	\$ 218,874,799	\$ 220,839,830	\$ 226,607,196	2.61%
EXPENDITURES				
SALARIES	\$ 140,481,675	\$ 146,624,071	\$ 160,370,246	9.38%
EMPLOYEE BENEFITS	41,316,876	41,267,658	30,333,112	-26.50%
PROF. SERVICES	6,285,212	7,030,990	7,669,364	9.08%
SUPPLIES	11,692,641	10,709,184	10,854,736	1.36%
CAPITAL OUTLAY	669,688	495,890	419,624	-15.38%
TUITION/OTHER	7,114,349	6,340,935	6,400,854	0.94%
CONTINGENCY	-	-	1,000,000	-
TOTAL EXPENDITURES	\$ 207,560,442	\$ 212,468,728	\$ 217,047,935	2.16%
OTHER FINANCING USES				
TRANSFER TO O&M	\$ 9,524,065	\$ -	\$ -	-
TRANSFER TO DEBT SERVICE	2,949,576	4,322,827	5,000,301	15.67%
TOTAL USES	\$ 12,473,641	\$ 4,322,827	\$ 5,000,301	15.67%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 220,034,083	\$ 216,791,555	\$ 222,048,236	2.42%
NET CHANGE IN FUND BALANCE:	(1,159,284)	4,048,275	4,558,960	
FUND BALANCE @ END OF YEAR:	139,558,532	143,606,806	148,165,767	

EDUCATION FUND REVENUE COMPARISON



SOURCE OF FUNDS

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1110 GENERAL LEVY	\$ 153,371,694	\$ 156,660,930	\$ 159,363,224	1.72%
1140 SPEC. ED. LEVY	32,004,013	32,979,743	34,723,422	5.29%
1230 C.P.P.R.T.	1,975,686	2,000,000	1,821,000	-8.95%
1310 REGULAR TUITION	339,187	250,000	300,000	20.00%
1321 SUMMER SCH. TUITION	493,856	649,000	532,000	-18.03%
1510 EARNED INTEREST	1,984,068	1,800,000	2,400,000	33.33%
1711 ATHLETIC ADMISSIONS	142,547	143,000	135,000	-5.59%
1712 ADMISSIONS - OTHER	65,719	70,000	76,000	8.57%
1720 STUDENT FEES	1,805,086	2,072,270	1,856,376	-10.42%
1730 OTHER FEES	215,776	181,409	178,559	-1.57%
1810 TEXTBOOK FEES	1,101,035	1,099,500	972,839	-11.52%
1900 OTHER LOCAL	1,774,905	801,500	1,400,000	74.67%
TOTAL LOCAL:	\$ 195,273,571	\$ 198,707,352	\$ 203,758,420	2.54%
STATE SOURCES				
3001 EVIDENCE BASED FUNDING	\$ 12,631,682	\$ 12,600,000	\$ 12,665,000	0.52%
3099 ALOP ROE	926,879	800,000	750,000	-6.25%
3100 SPECIAL EDUCATION - PRIVATE	1,475,271	1,000,000	1,450,000	45.00%
3105 SPECIAL EDUCATION - SVC	506,444	EBM [1]	-	-
3110 SPECIAL EDUCATION - PERSONNEL	892,342	EBM [1]	-	-
3120 SPECIAL EDUCATION - ORPHANAGI	199,186	-	50,000	-
3145 SPECIAL EDUCATION - SUMMER	-	EBM [1]	-	-
3305 BILINGUAL EDUCATION	96,644	EBM [1]	-	-
3370 DRIVER ED AID	145,219	135,000	135,000	0.00%
3705 EARLY CHILDHOOD	815,519	1,505,603	1,767,239	17.38%
3999 OTHER	143,443	167,622	164,760	-1.71%
TOTAL STATE:	\$ 17,832,630	\$ 16,208,225	\$ 16,981,999	4.77%
FEDERAL SOURCES				
4300 TITLE I	\$ 1,209,376	\$ 828,383	\$ 1,017,015	22.77%
4600 IDEA	3,611,309	3,901,963	3,911,636	0.25%
4900 MEDICAID REIMBURSEMENT	376,388	350,000	350,000	0.00%
4999 OTHER	571,526	843,907	588,127	-30.31%
TOTAL FEDERAL:	\$ 5,768,599	\$ 5,924,253	\$ 5,866,778	-0.97%

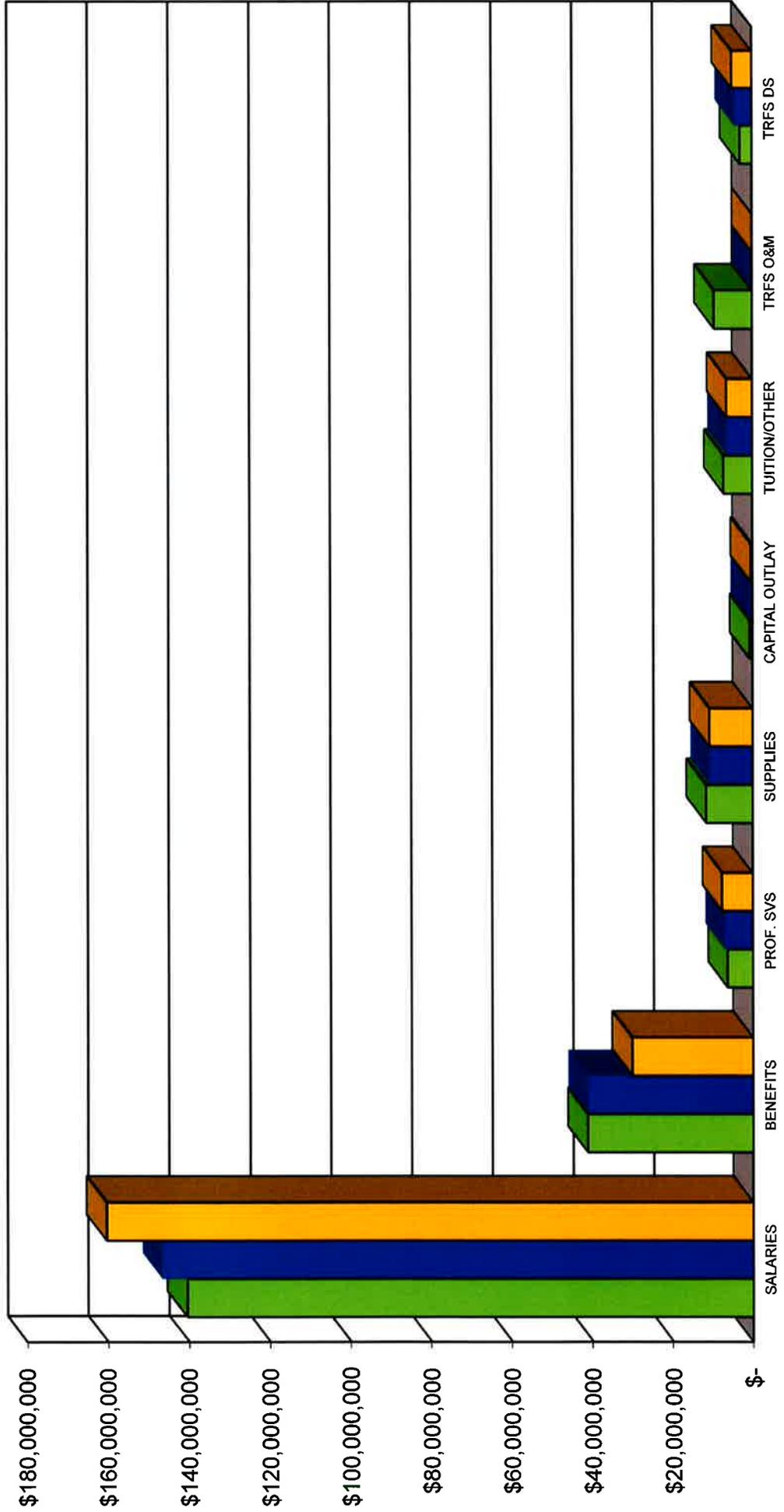
FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
OTHER SOUCES				
7100 TRANSFERS IN	\$ -	\$ -	\$ -	-
7120 RECEIPT OF WORKING CASH	-	-	-	-
7210 PRINCIPAL ON BONDS SOLD	-	-	-	-
7990 CAPITAL LEASE PROCEEDS	-	-	-	-
7999 OTHER FINANCING SOURCES	-	-	-	-
TOTAL OTHER:	\$ -	\$ -	\$ -	-
TOTAL REVENUE	\$ 218,874,799	\$ 220,839,830	\$ 226,607,196	2.61%

Note [1]: New Evidence Based Model (EBM) Funding Formula includes these allocations in the Evidence Based Funding line

EDUCATION FUND EXPENDITURE COMPARISON

■ FY17-18 Actual
 ■ FY18-19 Budget
 ■ FY19-20 Budget



TYPE OF EXPENDITURE

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM: 1100 REGULAR EDUCATION					
1000	SALARIES	\$ 64,756,011	\$ 70,031,436	\$ 75,310,741	7.54%
2000	BENEFITS	18,753,522	18,406,349	11,375,970	-38.20%
3000	PROF. SERVICES	1,294,294	1,472,885	1,575,585	6.97%
4000	SUPPLIES	7,317,999	6,141,650	5,883,818	-4.20%
5000	CAPITAL OUTLAY	46,931	15,500	15,500	0.00%
6000	OTHER	7,483	5,000	15,000	200.00%
TOTAL:		\$ 92,176,239	\$ 96,072,820	\$ 94,176,615	-1.97%
PROGRAM: 1200 SPECIAL EDUCATION					
1000	SALARIES	\$ 19,138,859	\$ 19,377,969	\$ 22,374,270	15.46%
2000	BENEFITS	6,071,949	6,136,144	5,906,722	-3.74%
3000	PROF. SERVICES	44,633	44,050	65,000	47.56%
4000	SUPPLIES	548,933	726,093	799,563	10.12%
5000	CAPITAL OUTLAY	73,012	66,050	133,000	101.36%
6000	OTHER	4,101	12,600	18,500	46.83%
TOTAL:		\$ 25,881,487	\$ 26,362,905	\$ 29,297,055	11.13%
PROGRAM: 1400 VOCATIONAL EDUCATION					
1000	SALARIES	\$ 2,825,608	\$ 3,032,039	\$ 3,211,182	5.91%
2000	BENEFITS	787,644	814,815	451,651	-44.57%
3000	PROF. SERVICES	7,092	7,125	8,000	12.28%
4000	SUPPLIES	111,226	144,916	123,840	-14.54%
5000	CAPITAL OUTLAY	105,330	116,090	88,124	-24.09%
6000	OTHER	-	-	-	-
TOTAL:		\$ 3,836,900	\$ 4,114,984	\$ 3,882,797	-5.64%
PROGRAM: 1500 INTERSCHOLASTICS					
1000	SALARIES	\$ 4,424,214	\$ 3,972,261	\$ 5,034,915	26.75%
2000	BENEFITS	552,784	598,535	190,139	-68.23%
3000	PROF. SERVICES	302,284	258,200	283,400	9.76%
4000	SUPPLIES	242,138	215,200	267,715	24.40%
5000	CAPITAL OUTLAY	-	3,000	3,000	0.00%
6000	OTHER	152,087	91,300	95,100	4.16%
TOTAL:		\$ 5,673,507	\$ 5,138,497	\$ 5,874,269	14.32%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	1600 SUMMER SCHOOL				
	1000 SALARIES	\$ 1,162,295	\$ 1,428,503	\$ 1,163,600	-18.54%
	2000 BENEFITS	27,381	32,275	27,520	-14.73%
	3000 PROF. SERVICES	45,594	30,000	35,000	16.67%
	4000 SUPPLIES	88,996	45,000	46,000	2.22%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	38,742	45,000	45,000	0.00%
	TOTAL:	\$ 1,363,008	\$ 1,580,778	\$ 1,317,120	-16.68%
PROGRAM:	1650 GIFTED				
	1000 SALARIES	\$ 2,075,108	\$ 1,927,929	\$ 2,315,622	20.11%
	2000 BENEFITS	528,613	525,325	368,728	-29.81%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 2,603,721	\$ 2,453,254	\$ 2,684,350	9.42%
PROGRAM:	1800 ENGLISH LANGUAGE LEARNERS				
	1000 SALARIES	\$ 5,591,394	\$ 5,620,996	\$ 6,687,134	18.97%
	2000 BENEFITS	1,731,566	1,603,252	1,297,159	-19.09%
	3000 PROF. SERVICES	-	-	9,000	-
	4000 SUPPLIES	-	125,000	153,000	22.40%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 7,322,960	\$ 7,349,248	\$ 8,146,293	10.85%
PROGRAM:	1900 ALTERNATE PLACEMENTS				
	1000 SALARIES	\$ 9,796	\$ 9,200	\$ 19,000	106.52%
	2000 BENEFITS	143	175	1,470	740.00%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	5,749,191	5,270,332	5,500,000	4.36%
	TOTAL:	\$ 5,759,130	\$ 5,279,707	\$ 5,520,470	4.56%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2110 ATTENDANCE & SOCIAL WORK SERVICES				
	1000 SALARIES	\$ 2,970,697	\$ 3,132,373	\$ 3,540,469	13.03%
	2000 BENEFITS	820,737	849,645	527,446	-37.92%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	2,275	2,000	2,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 3,793,709	\$ 3,984,018	\$ 4,069,914	2.16%
PROGRAM:	2120 GUIDANCE				
	1000 SALARIES	\$ 3,155,040	\$ 3,073,242	\$ 3,427,114	11.51%
	2000 BENEFITS	934,659	951,830	608,125	-36.11%
	3000 PROF. SERVICES	21,390	20,000	12,500	-37.50%
	4000 SUPPLIES	8,558	108,000	28,000	-74.07%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 4,119,647	\$ 4,153,072	\$ 4,075,738	-1.86%
PROGRAM:	2130 HEALTH SERVICES				
	1000 SALARIES	\$ 2,992,959	\$ 3,054,918	\$ 3,808,578	24.67%
	2000 BENEFITS	662,476	731,350	542,188	-25.86%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	25,307	41,200	45,000	9.22%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 3,680,743	\$ 3,827,468	\$ 4,395,766	14.85%
PROGRAM:	2140 PSYCHOLOGICAL SERVICES				
	1000 SALARIES	\$ 2,760,461	\$ 2,663,063	\$ 3,764,153	41.35%
	2000 BENEFITS	718,167	723,564	576,969	-20.26%
	3000 PROF. SERVICES	29,860	21,000	150,000	614.29%
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 3,508,487	\$ 3,407,627	\$ 4,491,122	31.80%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES				
1000	SALARIES	\$ 3,082,443	\$ 3,128,498	\$ 3,595,161	14.92%
2000	BENEFITS	842,914	852,370	584,227	-31.46%
3000	PROF. SERVICES	61,133	50,000	45,000	-10.00%
4000	SUPPLIES	797	800	900	12.50%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 3,987,287	\$ 4,031,668	\$ 4,225,288	4.80%
PROGRAM:	2190 DIRECTORS OF SAFETY				
1000	SALARIES	\$ 161,409	\$ 136,519	\$ 79,917	-41.46%
2000	BENEFITS	23,289	20,319	811	-96.01%
3000	PROF. SERVICES	242,811	240,000	230,000	-4.17%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 427,509	\$ 396,838	\$ 310,728	-21.70%
PROGRAM:	2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES				
1000	SALARIES	\$ 5,134,544	\$ 6,022,081	\$ 5,869,603	-2.53%
2000	BENEFITS	1,201,647	1,217,929	849,800	-30.23%
3000	PROF. SERVICES	603,314	936,278	1,080,803	15.44%
4000	SUPPLIES	308,725	220,790	173,713	-21.32%
5000	CAPITAL OUTLAY	-	25,000	25,000	0.00%
6000	OTHER	251,028	19,450	10,000	-48.59%
	TOTAL:	\$ 7,499,258	\$ 8,441,528	\$ 8,008,919	-5.12%
PROGRAM:	2220 EDUCATIONAL MEDIA SERVICES				
1000	SALARIES	\$ 3,415,633	\$ 3,129,898	\$ 3,571,838	14.12%
2000	BENEFITS	1,253,205	1,287,670	1,128,020	-12.40%
3000	PROF. SERVICES	96,794	100,000	120,000	20.00%
4000	SUPPLIES	355,898	317,242	331,349	4.45%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 5,121,530	\$ 4,834,810	\$ 5,151,207	6.54%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2230 ASSESSMENT & TESTING				
1000	SALARIES	\$ 225,319	\$ 303,540	\$ 226,253	-25.46%
2000	BENEFITS	60,009	45,315	81,938	80.82%
3000	PROF. SERVICES	270,330	310,303	310,303	0.00%
4000	SUPPLIES	22,471	18,243	44,243	142.52%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	1,295	204	204	0.00%
	TOTAL:	\$ 579,423	\$ 677,605	\$ 662,941	-2.16%
PROGRAM:	2310 BOARD OF EDUCATION SERVICES				
1000	SALARIES	\$ 262,978	\$ 259,493	\$ 231,931	-10.62%
2000	BENEFITS	51,130	29,100	49,007	68.41%
3000	PROF. SERVICES	492,644	576,000	569,000	-1.22%
4000	SUPPLIES	35,759	100,000	100,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	65,294	60,000	60,000	0.00%
	TOTAL:	\$ 907,805	\$ 1,024,593	\$ 1,009,938	-1.43%
PROGRAM:	2320 EXECUTIVE ADMINISTRATION SERVICES				
1000	SALARIES	\$ 1,184,543	\$ 1,055,507	\$ 918,736	-12.96%
2000	BENEFITS	255,788	246,868	173,600	-29.68%
3000	PROF. SERVICES	93,571	74,000	72,300	-2.30%
4000	SUPPLIES	19,116	26,500	26,450	-0.19%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	13,908	6,500	6,500	0.00%
	TOTAL:	\$ 1,566,926	\$ 1,409,375	\$ 1,197,586	-15.03%
PROGRAM:	2330 SPECIAL AREA ADMINISTRATION SERVICES				
1000	SALARIES	\$ 845,224	\$ 1,113,552	\$ 741,133	-33.44%
2000	BENEFITS	235,271	261,668	202,912	-22.45%
3000	PROF. SERVICES	145,248	47,650	92,850	94.86%
4000	SUPPLIES	4,953	12,600	16,996	34.89%
5000	CAPITAL OUTLAY	-	-	5,000	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 1,230,696	\$ 1,435,470	\$ 1,058,890	-26.23%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2410 OFFICE OF THE PRINCIPAL SERVICES				
	1000 SALARIES	\$ 7,683,136	\$ 7,643,057	\$ 7,890,309	3.23%
	2000 BENEFITS	2,462,490	2,667,107	2,031,597	-23.83%
	3000 PROF. SERVICES	55,283	36,700	60,700	65.40%
	4000 SUPPLIES	7,510	12,500	12,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	52,523	-	30,000	-
	TOTAL:	\$ 10,260,942	\$ 10,359,364	\$ 10,025,106	-3.23%
PROGRAM:	2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION				
	1000 SALARIES	\$ 1,637,570	\$ 1,542,322	\$ 1,511,184	-2.02%
	2000 BENEFITS	484,584	488,765	319,730	-34.58%
	3000 PROF. SERVICES	54,485	-	-	-
	4000 SUPPLIES	41,823	10,000	5,000	-50.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	10,545	50,000	50,000	0.00%
	TOTAL:	\$ 2,229,006	\$ 2,091,087	\$ 1,885,914	-9.81%
PROGRAM:	2510 DIRECTION OF BUSINESS SUPPORT SERVICES				
	1000 SALARIES	\$ 169,676	\$ 164,000	\$ 195,000	18.90%
	2000 BENEFITS	40,938	43,000	42,075	-2.15%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 210,615	\$ 207,000	\$ 237,075	14.53%
PROGRAM:	2520 FISCAL SERVICES				
	1000 SALARIES	\$ 704,710	\$ 605,183	\$ 637,696	5.37%
	2000 BENEFITS	164,915	171,500	114,924	-32.99%
	3000 PROF. SERVICES	116,725	116,700	75,000	-35.73%
	4000 SUPPLIES	12,544	8,500	10,500	23.53%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	2,350	1,200	1,000	-16.67%
	TOTAL:	\$ 1,001,243	\$ 903,083	\$ 839,120	-7.08%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2540 DATA/PHONE LINES				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	936,332	918,400	918,400	0.00%
	4000 SUPPLIES	532,331	241,900	326,000	34.77%
	5000 CAPITAL OUTLAY	348,558	41,250	25,000	-39.39%
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 1,817,221	\$ 1,201,550	\$ 1,269,400	5.65%
PROGRAM:	2552 TRANSPORTATION SERVICES				
	1000 SALARIES [1]	\$ 20,000	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 20,000	\$ -	\$ -	-
PROGRAM:	2560 FOOD SERVICES				
	1000 SALARIES	\$ 87,549	\$ -	\$ 3,900	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	12,201	-	91,600	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 99,751	\$ -	\$ 95,500	-
PROGRAM:	2570 INTERNAL SERVICES				
	1000 SALARIES	\$ 154,556	\$ 157,778	\$ 182,723	15.81%
	2000 BENEFITS	65,723	75,225	66,668	-11.38%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	49,342	80,000	65,000	-18.75%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	TOTAL:	\$ 269,622	\$ 313,003	\$ 314,390	0.44%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2630 INFORMATION SERVICES				
	1000 SALARIES	\$ 92,340	\$ 99,341	\$ 100,488	1.15%
	2000 BENEFITS	225	300	-	-100.00%
	3000 PROF. SERVICES	37,061	81,700	101,700	24.48%
	4000 SUPPLIES	1,600	9,000	61,000	577.78%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	2,258	2,500	2,500	0.00%
	TOTAL:	\$ 133,484	\$ 192,841	\$ 265,688	37.78%
PROGRAM:	2640 STAFF SERVICES				
	1000 SALARIES	\$ 867,408	\$ 790,386	\$ 836,918	5.89%
	2000 BENEFITS	2,051,337	1,829,382	2,181,147	19.23%
	3000 PROF. SERVICES	208,461	148,500	143,900	-3.10%
	4000 SUPPLIES	4,069	6,500	6,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	5,456	3,000	3,000	0.00%
	TOTAL:	\$ 3,136,731	\$ 2,777,768	\$ 3,171,465	14.17%
PROGRAM:	2660 DATA PROCESSING SERVICES				
	1000 SALARIES	\$ 2,127,797	\$ 2,170,654	\$ 1,943,751	-10.45%
	2000 BENEFITS	364,924	427,025	400,080	-6.31%
	3000 PROF. SERVICES	507,414	791,000	893,000	12.90%
	4000 SUPPLIES	1,813,947	1,961,700	2,082,700	6.17%
	5000 CAPITAL OUTLAY	91,359	220,000	125,000	-43.18%
	6000 OTHER	20,877	-	-	-
	TOTAL:	\$ 4,926,319	\$ 5,570,379	\$ 5,444,531	-2.26%
PROGRAM:	2900 OTHER SUPPORT SERVICES				
	1000 SALARIES	\$ 314,777	\$ 466,116	\$ 489,199	4.95%
	2000 BENEFITS	77,052	136,997	120,188	-12.27%
	3000 PROF. SERVICES	446,909	451,119	547,250	21.31%
	4000 SUPPLIES	5,647	1,500	28,126	1775.07%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	500	-
	TOTAL:	\$ 844,386	\$ 1,055,732	\$ 1,185,263	12.27%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	3000 COMMUNITY SERVICES				
1000	SALARIES	\$ 447,622	\$ 512,217	\$ 687,728	34.27%
2000	BENEFITS	91,794	93,859	112,302	19.65%
3000	PROF. SERVICES	171,551	299,380	270,673	-9.59%
4000	SUPPLIES	118,476	132,350	123,223	-6.90%
5000	CAPITAL OUTLAY	4,499	9,000	-	-100.00%
6000	OTHER	3,740	4,550	4,550	0.00%
	TOTAL:	\$ 837,682	\$ 1,051,356	\$ 1,198,477	13.99%
PROGRAM:	4210 PAYMENTS FOR REGULAR PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	TUITION/OTHER	-	150,000	-	-100.00%
	TOTAL:	\$ -	\$ 150,000	\$ -	-100.00%
PROGRAM:	4220 PAYMENTS FOR TUITION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	TUITION/OTHER	603,871	619,299	409,000	-33.96%
	TOTAL:	\$ 603,871	\$ 619,299	\$ 409,000	-33.96%

FY 2020 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM: 4240 PAYMENTS FOR TECH PROGRAMS				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 BENEFITS	-	-	-	-
3000 PROF. SERVICES	-	-	-	-
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 TUITION/OTHER	129,600	-	150,000	-
TOTAL:	\$ 129,600	\$ -	\$ 150,000	-
PROGRAM: 6000 CONTINGENCY	\$ -	\$ -	\$ 1,000,000	
OTHER FINANCING USES				
8130 TRANSFER TO O&M	\$ 9,500,000	\$ -	\$ -	-
8610 TRANSFER TO DEBT SERV	2,949,576	4,322,827	5,000,301	15.67%
TOTAL:	\$ 12,449,576	\$ 4,322,827	\$ 5,000,301	15.67%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 220,010,018	\$ 216,791,555	\$ 222,048,236	2.42%
NET CHANGE IN FUND BALANCE:	(1,135,219)	4,048,275	4,558,960	
FUND BALANCE @ END OF YEAR:	\$ 139,558,532	\$ 143,606,806	\$ 148,165,767	

Note [1]: Salary and benefit cost move to Cafeteria Fund

CAFETERIA FUND

This fund was established to provide financial accounting for the lunch program which provides food services to one Early Childhood Center, fourteen Elementary Schools, five Junior High Schools and two High Schools.

Revenues consist of payments received from pupils, payments from teachers, reimbursement received from the state for free lunches, and reimbursement from the Federal government for meals which meet federal guidelines.

The program is currently provided on a purchased service basis by Aramark. Expenditures in the fund consists of salaries and benefits for lunchroom supervisors, payments to Aramark, repair of equipment, and certain equipment acquisitions.

**FY 2020
NAPERVILLE C.U.S.D 203
CAFETERIA FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
1600 CAFETERIA RECEIPTS	\$ 2,889,228	\$ 2,909,463	\$ 2,864,585	-1.54%
1691 COMMODITY USAGE	249,264	268,372	250,000	-6.85%
3360 STATE AID - FREE LUNCHES	8,924	6,000	8,000	33.33%
4210 FEDERAL AID - LUNCHES	1,109,658	1,112,000	1,000,000	-10.07%
4215 FEDERAL AID - MILK	6,735	6,700	5,500	-17.91%
TOTAL REVENUE:	\$ 4,263,809	\$ 4,302,535	\$ 4,128,085	-4.05%
EXPENDITURES				
1000 SALARIES	\$ 930,276	\$ 787,508	\$ 749,900	-4.78%
2000 EMPLOYEE BENEFITS	6,656	127,260	112,485	-11.61%
3000 PROF. SERVICES	3,365,193	3,464,500	3,470,000	0.16%
4000 SUPPLIES	22,095	58,733	35,000	-40.41%
5000 CAPITAL OUTLAY	5,790	10,250	20,000	95.12%
6000 OTHER	921	1,025	1,000	-2.44%
TOTAL EXPENDITURES:	\$ 4,330,931	\$ 4,449,276	\$ 4,388,385	-1.37%
NET CHANGE IN FUND BALANCE:	(67,122)	(146,741)	(260,300)	
FUND BALANCE @ END OF YEAR:	3,585,126	3,438,385	3,178,085	

OPERATIONS AND MAINTENANCE FUND

Revenues and expenditures relative to the operation and maintenance of District facilities are accounted for in this fund. District facilities include 22 schools totaling 2,350,000 square feet, grounds totaling 300 acres, a transportation terminal, an administrative center, and a maintenance/warehouse building. The Operations and Maintenance Fund expenditures include salaries and benefits for educational support personnel, insurance, contractual consulting services, supplies, utilities, and equipment.

REVENUE

- **LOCAL REVENUE** is derived primarily from Property Taxes.

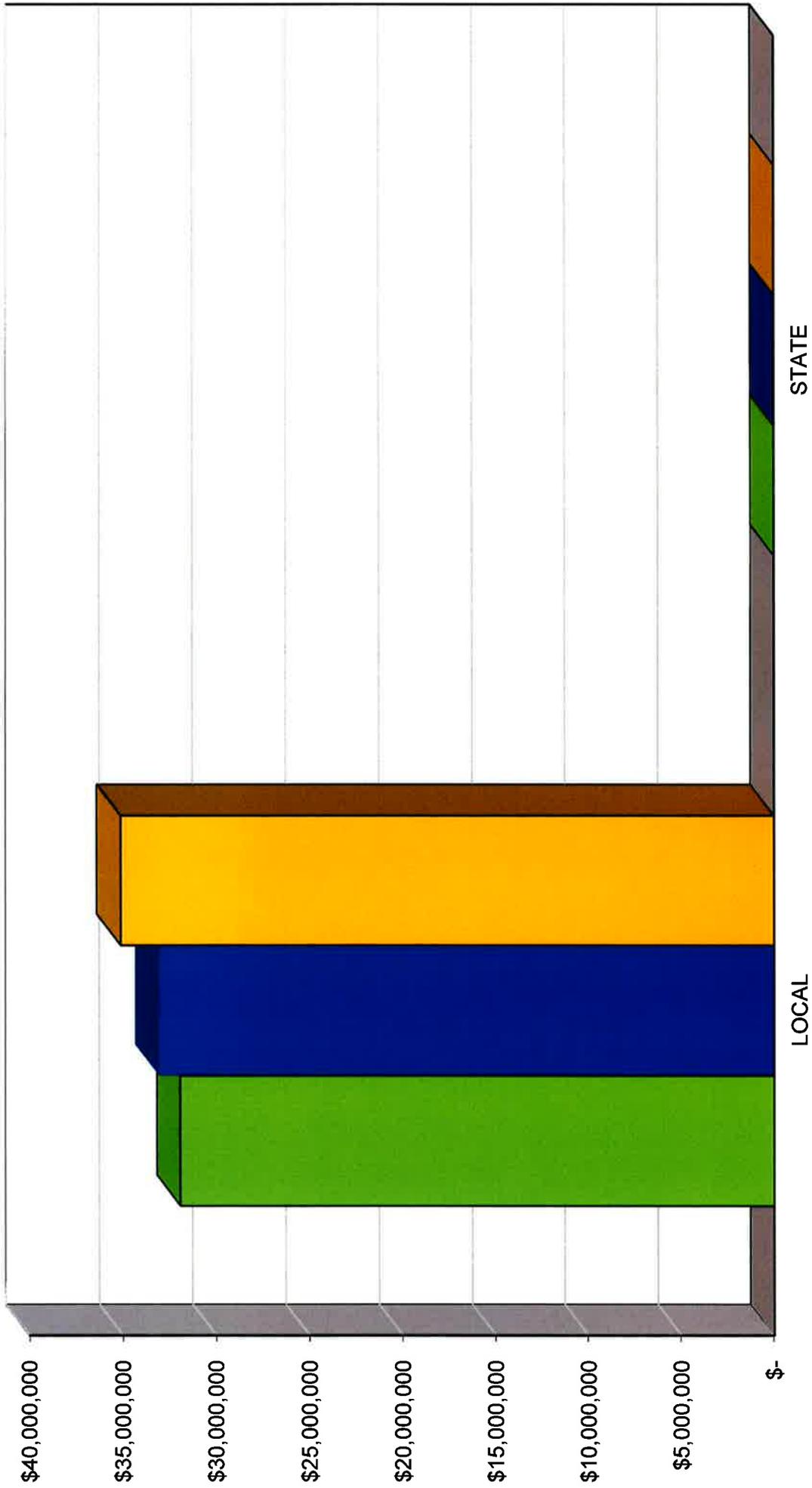
EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include expenditures for consulting services, chemicals, and equipment maintenance.
- Budgeted **SUPPLY** expenditures include utilities and building and grounds supplies.
- Budgeted **CAPITAL OUTLAY** expenditures include costs for vehicle replacement, major facility renovations and expansion.

**FY 2020
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 31,923,762	\$ 33,081,164	\$ 35,129,022	6.19%
STATE	-	-	-	-
TOTAL REVENUE:	\$ 31,923,762	\$ 33,081,164	\$ 35,129,022	6.19%
EXPENDITURES				
SALARIES	\$ 8,355,954	\$ 8,533,835	\$ 8,685,450	1.78%
EMPLOYEE BENEFITS	2,441,579	2,682,830	2,203,735	-17.86%
PROF. SERVICES	3,246,375	3,780,150	3,592,351	-4.97%
SUPPLIES	6,206,651	5,623,666	5,903,000	4.97%
CAPITAL OUTLAY	10,535,499	11,048,413	12,904,079	16.80%
OTHER	40	1,100	1,100	0.00%
CONTINGENCY	-	-	55,000	-
TOTAL EXPENDITURES:	\$ 30,786,099	\$ 31,669,994	\$ 33,344,715	5.29%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	9,524,065	-	-	-
TRANSFERS OUT	9,500,000	-	-	-
TOTAL SOURCES (USES):	\$ 24,065	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	\$ 1,161,728	\$ 1,411,171	\$ 1,784,307	
FUND BALANCE @ END OF YEAR:	\$ 15,498,788	\$ 16,909,959	\$ 18,694,266	

O&M FUND REVENUE COMPARISON

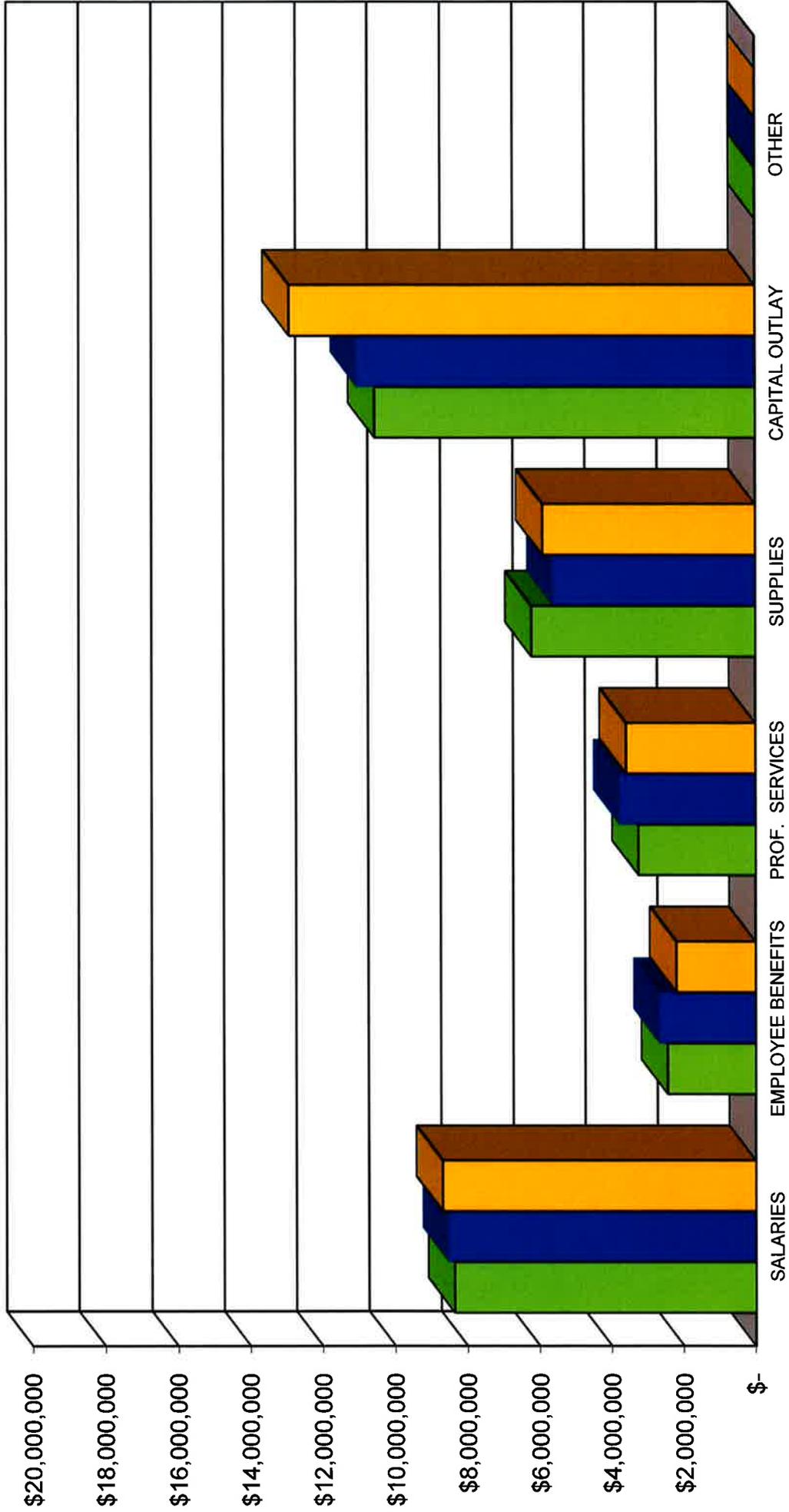


FY 2020 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1111 GENERAL LEVY	\$ 31,123,122	\$ 32,321,864	\$ 34,213,022	5.85%
1510 EARNED INTEREST	321,423	293,500	450,000	53.32%
1720 FEES	66,040	65,800	66,000	0.30%
1910 RENT REVENUE	405,706	400,000	400,000	0.00%
1999 OTHER REVENUE	7,472	-	-	-
TOTAL LOCAL REVENUE:	\$ 31,923,762	\$ 33,081,164	\$ 35,129,022	6.19%
STATE SOURCES				
3001 GENERAL STATE AID	\$ -	\$ -	\$ -	-
TOTAL STATE:	\$ -	\$ -	\$ -	-
OTHER FINANCING SOURCES:				
7320 TSFER FROM EDUCATION	\$ 9,524,065	\$ -	\$ -	-
TOTAL OTHER:	\$ 9,524,065	\$ -	\$ -	-
TOTAL REVENUE:	\$ 41,447,827	\$ 33,081,164	\$ 35,129,022	

O&M FUND EXPENDITURE COMPARISON

■ FY17-18 Actual
 ■ FY18-19 Budget
 ■ FY19-20 Budget



TYPE OF EXPENDITURE

**FY 2020
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
EXPENDITURES				
PROGRAM: 2540 OPERATION & MAINTENANCE OF PLANT SERVICES				
1000 SALARIES	\$ 7,669,316	\$ 7,831,965	\$ 7,906,731	0.95%
2000 BENEFITS	2,248,036	2,491,630	1,929,101	-22.58%
3000 PROF. SERVICES	3,246,375	3,780,150	3,592,351	-4.97%
4000 SUPPLIES	6,206,651	5,623,666	5,903,000	4.97%
5000 CAPITAL OUTLAY	10,535,499	11,048,413	12,904,079	16.80%
6000 OTHER	40	1,100	1,100	0.00%
TOTAL:	\$ 29,905,918	\$ 30,776,924	\$ 32,236,362	4.74%
PROGRAM: 2541 OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT				
1000 SALARIES	\$ 294,507	\$ 245,802	\$ 282,767	15.04%
2000 BENEFITS	44,352	50,200	59,088	17.71%
3000 PROF. SERVICES	-	-	-	-
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 OTHER	-	-	-	-
TOTAL:	\$ 338,859	\$ 296,002	\$ 341,855	15.49%
PROGRAM: 2546 SECURITY SERVICES				
1000 SALARIES	\$ 392,131	\$ 456,068	\$ 495,952	8.75%
2000 BENEFITS	149,192	141,000	215,546	52.87%
3000 PROF. SERVICES	-	-	-	-
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 OTHER	-	-	-	-
TOTAL:	\$ 541,323	\$ 597,068	\$ 711,498	19.17%
PROGRAM: 6000 CONTINGENCY	\$ -	\$ -	\$ 55,000	-
TOTAL EXPENDITURES:	\$ 30,786,099	\$ 31,669,994	\$ 33,344,715	5.29%

**FY 2020
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
OTHER FINANCING USES				
8140 TRANSFER OF INTEREST	9,500,000	-	-	-
8150 TRANSFER CAPITAL IMP	-	-	-	-
TOTAL:	\$ 9,500,000	\$ -	\$ -	-
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 40,286,099	\$ 31,669,994	\$ 33,344,715	5.29%
NET CHANGE IN FUND BALANCE:	1,161,728	1,411,171	1,784,307	
FUND BALANCE @ END OF YEAR:	\$ 15,498,788	\$ 16,909,959	\$ 18,694,266	

LAND CASH FUND

Revenues for this fund consist of fees and/or donations received from developers. Use of the money is determined by the Board of Education in accordance with applicable ordinances, typically for school construction benefiting the source of funds.

**FY 2020
NAPERVILLE C.U.S.D 203
LAND / CASH FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1510 INTEREST EARNINGS	\$ 2,003	\$ 1,000	\$ 2,000	100.00%
1990 OTHER	117,471	199,000	100,000	-49.75%
TOTAL REVENUE:	\$ 119,474	\$ 200,000	\$ 102,000	-49.00%
EXPENDITURES				
5200 SITE IMPROVEMENTS	\$ -	\$ 799,857	\$ -	-100.00%
OTHER FINANCING USES				
8000 TRANSFER OF INTEREST	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ -	\$ 799,857	\$ -	-100.00%
NET CHANGE IN FUND BALANCE:	\$ 119,474	\$ (599,857)	\$ 102,000	
FUND BALANCE @ END OF YEAR:	831,623	\$ 231,766	\$ 333,766	

DEBT SERVICES FUND

This fund accounts for revenue and expenditure transactions for the repayment of general obligation bonded debt. The District was authorized by referendum (February 2008) to issue up to \$43 million in general obligation bonds for building construction and renovation. The bonds are repaid by a property tax levy authorized by the referendum or abated through payments from reserves.

Technology equipment leases are also paid through this fund through transfers from the Education Fund.

REVENUE

LOCAL REVENUE is derived from Property Taxes. Interest income is earned on any revenue held in the fund until dispersed to pay the interest or principal on the bonds.

**FY 2020
NAPERVILLE C.U.S.D 203
DEBT SERVICE FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	\$ 0	\$ -	\$ -	-
1510 EARNED INTEREST	33,602	-	10,000	-
4869 FEDERAL SUBSIDY	327,354	351,050	277,550	-20.94%
TOTAL REVENUE:	\$ 360,957	\$ 351,050	\$ 287,550	-18.09%
EXPENDITURES				
3900 PROF. SERVICES	\$ -	\$ 1,000	\$ 1,000	0.00%
6100 PRINCIPAL PAY [1]	12,879,633	3,713,967	4,392,051	18.26%
6200 INTEREST PAY	1,416,457	959,910	885,800	-7.72%
TOTAL EXPENDITURES:	\$ 14,296,090	\$ 4,674,877	\$ 5,278,851	12.92%
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	\$ 10,848,377	\$ 4,322,827	\$ -	-100.00%
7400 CAPITAL LEASE - PRINCIPAL	-	-	2,192,051	-
7500 CAPITAL LEASE - INTEREST	-	-	92,800	-
7600 BOND - PRINCIPAL	-	-	1,922,450	-
7700 BOND - INTEREST	-	-	793,000	-
7900 OTHER SOURCES	2,714,675	-	-	-
TOTAL SOURCES (USES)	\$ 13,563,052	\$ 4,322,827	\$ 5,000,301	15.67%
NET CHANGE IN FUND BALANCE:	\$ (372,081)	\$ (1,000)	\$ 9,000	
FUND BALANCE @ END OF YEAR:	\$ 2,296,890	\$ 2,295,890	\$ 2,304,890	

TRANSPORTATION FUND

Revenues and expenditures relative to the transportation of students are accounted for in this fund. The district currently owns over 130 buses that transport students to and from school, athletic events, and field trips. The district also utilizes a private contractor to transport out-of-district special education students. The Transportation Fund expenditures include salaries and benefits for educational support personnel, vehicle insurance, lease payments on equipment, and fuel.

REVENUE

- **LOCAL REVENUE** is derived almost entirely from Property Taxes.
- **STATE REVENUE** is derived from categorical aid.
- **FEDERAL REVENUE** is not received in this fund.

EXPENDITURES

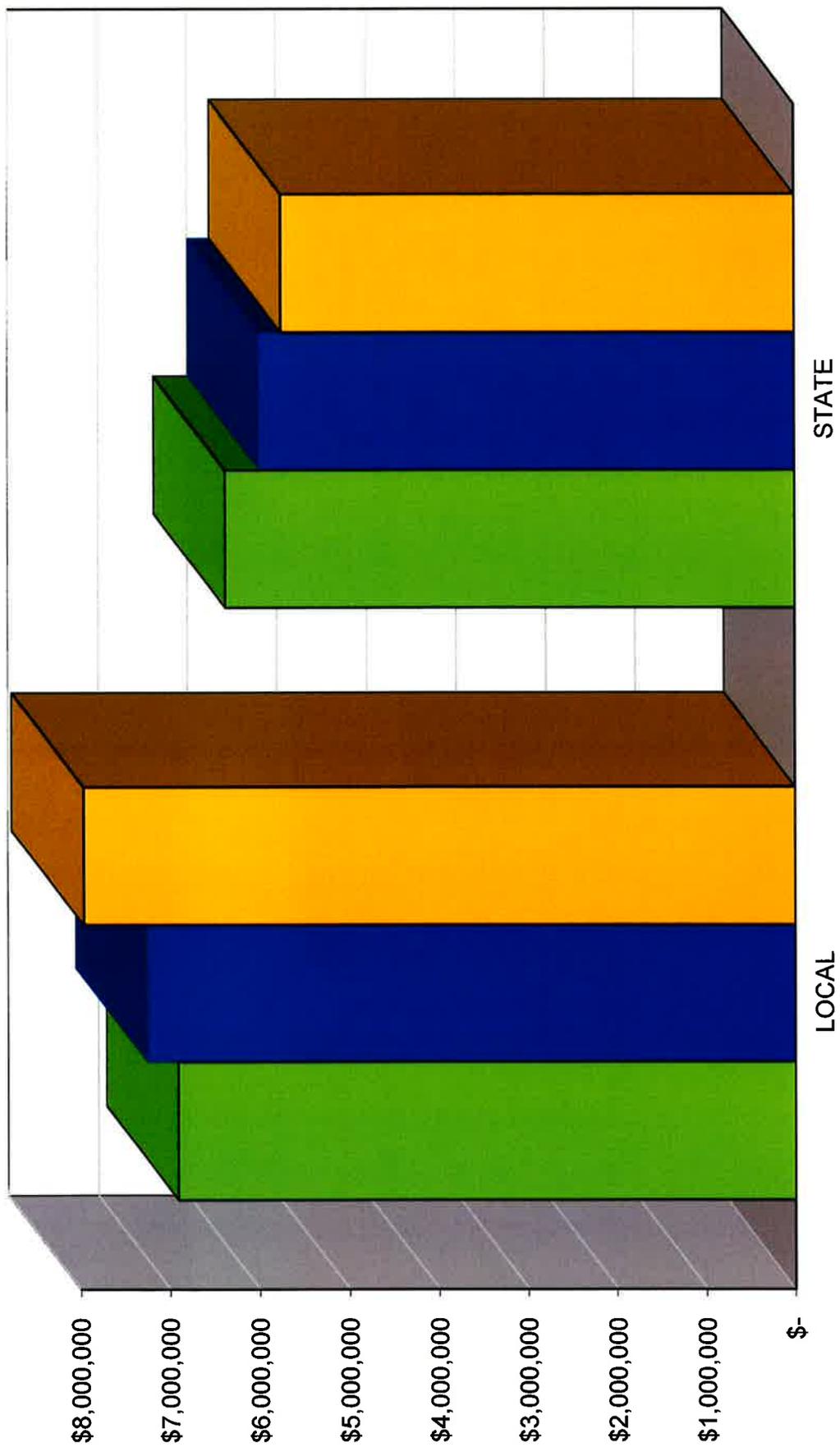
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include private contractor costs to transport special education students who attend classes out of the district. Other expenditures include mandatory driver physicals and safety inspections.
- Budgeted **SUPPLY** expenditures include gasoline, maintenance supplies and parts, and licenses.
- Budgeted **CAPITAL OUTLAY** expenditures are primarily for the acquisition of buses.

FY 2020 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 6,908,337	\$ 7,258,700	\$ 7,964,652	9.73%
STATE	6,375,922	6,000,000	5,750,000	-4.17%
TOTAL REVENUE:	\$ 13,284,258	\$ 13,258,700	\$ 13,714,652	3.44%
EXPENDITURES				
SALARIES	\$ 3,787,866	\$ 3,793,181	\$ 4,308,580	13.59%
EMPLOYEE BENEFITS	1,394,497	1,463,200	1,225,495	-16.25%
PURCHASED SERVICES	5,586,792	5,331,358	5,569,304	4.46%
SUPPLIES	847,712	864,000	598,800	-30.69%
CAPITAL OUTLAY	1,045,726	920,000	1,406,973	52.93%
OTHER	340	650	650	0.00%
CONTINGENCY	-	-	30,000	-
TOTAL EXPENDITURES:	\$ 12,662,933	\$ 12,372,389	\$ 13,139,802	6.20%
NET CHANGE IN FUND BALANCE:	\$ 621,326	\$ 886,311	\$ 574,850	
FUND BALANCE @ END OF YEAR:	\$ 8,144,766	\$ 9,031,077	\$ 9,605,927	

REVENUE COMPARISON

■ FY17-18 Actual
 ■ FY18-19 Budget
 ■ FY19-20 Budget

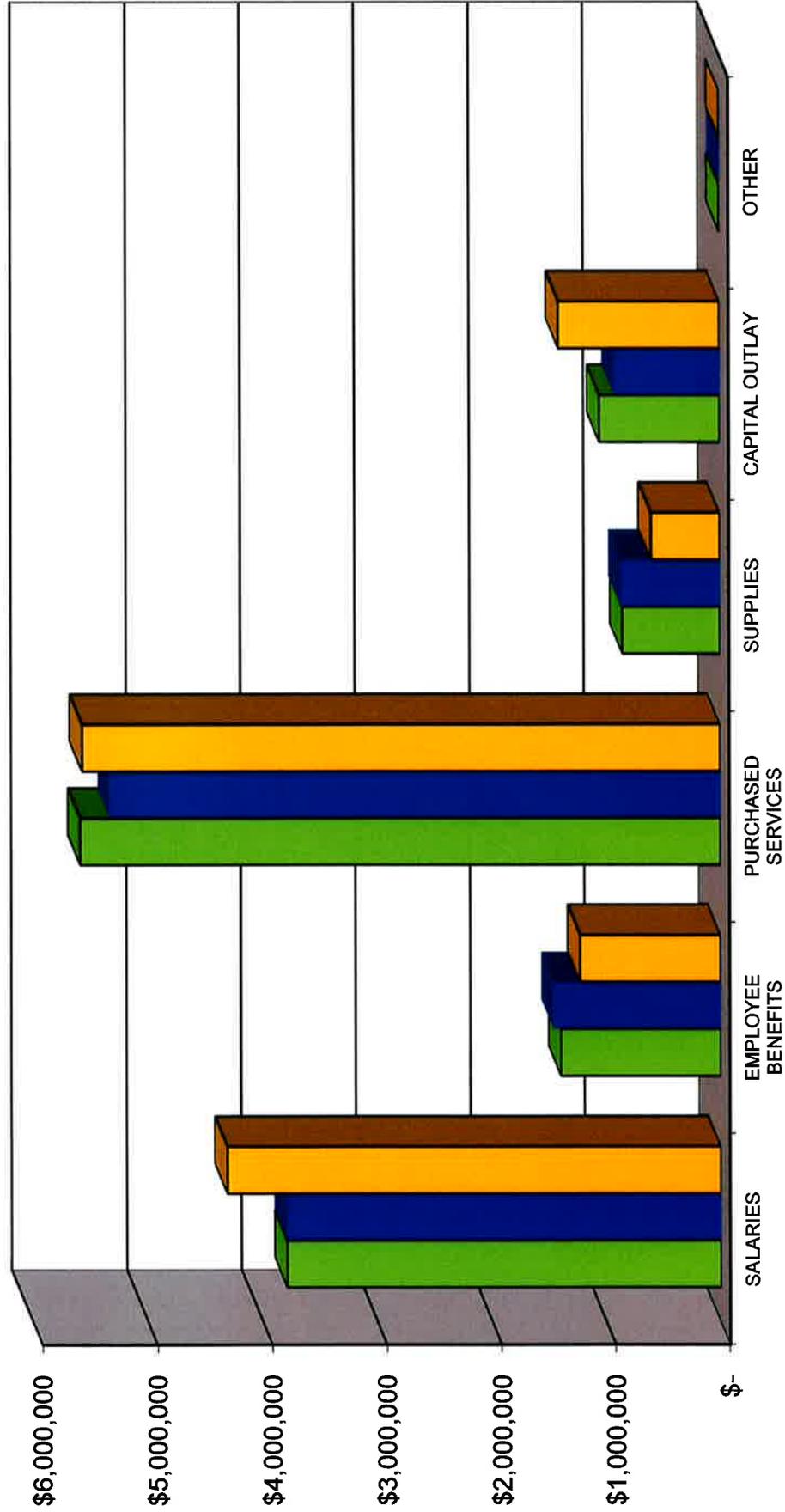


SOURCE OF FUNDS

FY 2020 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1113 GENERAL LEVY	\$ 6,598,009	\$ 6,969,700	\$ 7,659,652	9.90%
1411 FEES	234,833	220,000	215,000	-2.27%
1510 EARNED INTEREST	75,494	69,000	90,000	30.43%
1999 OTHER REVENUE	-	-	-	-
TOTAL LOCAL:	\$ 6,908,337	\$ 7,258,700	\$ 7,964,652	9.73%
STATE SOURCES:				
3500 REGULAR TRANS AID	\$ 947,513	\$ 445,000	\$ 675,000	51.69%
3510 SPEC. TRANS AID	5,428,409	5,555,000	5,075,000	-8.64%
3505 VOC ED TRANS AID	-	-	-	-
TOTAL STATE:	\$ 6,375,922	\$ 6,000,000	\$ 5,750,000	-4.17%
TOTAL REVENUE:	\$ 13,284,258	\$ 13,258,700	\$ 13,714,652	3.44%

EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2020 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM: 2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE					
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	13,941	20,000	20,000	0.00%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 13,941	\$ 20,000	\$ 20,000	0.00%
PROGRAM: 2551 TRANSPORTATION ADMINISTRATION / CROSSING GUARDS					
1000	SALARIES	\$ 370,302	\$ 286,875	\$ 559,484	95.03%
2000	BENEFITS	48,720	62,500	54,000	-13.60%
3000	PROF. SERVICES	144,658	213,150	175,200	-17.80%
4000	SUPPLIES	13,102	20,000	25,000	25.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	90	300	300	0.00%
	TOTAL:	\$ 576,872	\$ 582,825	\$ 813,984	39.66%
PROGRAM: 2552 TRANSPORTATION SERVICES					
1000	SALARIES	\$ 3,115,333	\$ 3,246,206	\$ 3,400,891	4.77%
2000	BENEFITS	1,295,462	1,347,100	1,099,046	-18.41%
3000	PROF. SERVICES	5,211,447	5,052,208	5,053,608	0.03%
4000	SUPPLIES	464,115	534,000	538,800	0.90%
5000	CAPITAL OUTLAY	1,045,726	920,000	1,406,673	52.90%
6000	OTHER	250	350	350	0.00%
	TOTAL:	\$ 11,132,333	\$ 11,099,864	\$ 11,499,368	3.60%

FY 2020 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
PROGRAM:	2554 TRANSPORTATION MAINTENANCE				
1000	SALARIES	\$ 302,230	\$ 260,100	\$ 348,205	33.87%
2000	BENEFITS	50,315	53,600	72,449	35.17%
3000	PROF. SERVICES	216,746	46,000	318,000	591.30%
4000	SUPPLIES	359,641	310,000	35,000	-88.71%
5000	CAPITAL OUTLAY	-	-	300	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 928,933	\$ 669,700	\$ 773,955	15.57%
PROGRAM:	2660 DATA PROCESSING				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	10,854	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ 10,854	\$ -	\$ -	-
PROGRAM:	3000 PRE-SCHOOL FOR ALL				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	2,496	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
	TOTAL:	\$ -	\$ -	\$ 2,496	-
PROGRAM:	6000 CONTINGENCY				
				30,000	-
TOTAL EXPENDITURES		\$ 12,662,933	\$ 12,372,389	\$ 13,139,802	6.20%
NET CHANGE IN FUND BALANCE:		621,326	886,311	574,850	
FUND BALANCE @ END OF YEAR:		\$ 8,144,766	\$ 9,031,077	\$ 9,605,927	

ILLINOIS MUNICIPAL RETIREMENT FUND

Revenues and expenditures required by state and federal law for the payment of Illinois Municipal Retirement Fund, Social Security, and Medicare for all educational support personnel. Employer Medicare for certified staff is also included.

**FY 2020
NAPERVILLE C.U.S.D 203
IL MUNICIPAL RETIREMENT FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1110 I.M.R.F.	\$ 3,629,045	\$ 3,689,841	\$ 3,984,735	7.99%
1150 SOCIAL SECURITY LEVY	4,027,505	4,090,289	4,394,633	7.44%
1230 C.P.P.R.T.	238,600	238,600	238,600	0.00%
1510 EARNED INTEREST	80,364	73,300	110,000	50.07%
1999 OTHER REVENUE	-	-	-	-
TOTAL REVENUE:	\$ 7,975,514	\$ 8,092,030	\$ 8,727,968	7.86%
EXPENDITURES				
2120 IMRF	\$ 3,755,330	\$ 3,829,961	\$ 3,860,733	0.80%
2130 FICA	1,980,342	2,068,102	2,129,115	2.95%
2600 MEDICARE	2,113,760	1,977,588	2,512,376	27.04%
6000 CONTINGENCY	-	-	40,000	-
TOTAL EXPENDITURES:	\$ 7,849,432	\$ 7,875,651	\$ 8,542,224	8.46%
NET CHANGE IN FUND BALANCE:	126,082	216,380	185,744	
FUND BALANCE @ END OF YEAR:	\$ 3,666,123	\$ 3,882,503	\$ 4,068,247	

WORKING CASH FUND

The Working Cash Fund allows the school district to loan money to itself on an interest free basis.

**FY 2020
NAPERVILLE C.U.S.D 203
WORKING CASH FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	\$ 1,430,527	\$ 901,008	\$ 1,024,957	13.76%
1510 EARNED INTEREST	19,499	17,500	18,000	2.86%
TOTAL REVENUE:	\$ 1,450,025	\$ 918,508	\$ 1,042,957	13.55%
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER				
8000 TRANSFER	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	\$ 1,450,025	\$ 918,508	\$ 1,042,957	
FUND BALANCE @ END OF YEAR:	\$ 12,176,075	\$ 13,094,583	\$ 14,137,540	

TORT LIABILITY FUND

The Tort Liability Fund was established by the school district to separate all revenues and expenditures for Tort Liability purposes, which includes liability insurance and workers' compensation insurance. The school district insures members of the Board of Education, employees, voluntary personnel and student teachers against civil rights damage claims and suits, constitutional rights damage claims and suits, death and bodily injury, property damage claims and suits (including defense thereof) when damages are sought for negligent or wrongful action alleged to have been committed in the scope of employment under the direction of the Board of Education.

Expenditures from the Tort Liability Fund are required to be made to the State of Illinois for unemployment compensation insurance for district employees. The district does not pay on the basis of a percentage of district payrolls, but reimburses the State of Illinois for whatever legitimate benefits the State has provided to former district employees.

Workers' Compensation insurance is covered on a self-funding basis with co-insurance being provided by an insurance provider. Claims and loss control programs are handled through a third party administrator.

This district's liability insurance coverage is provided by an Intergovernmental pool, Collective Liability Insurance Cooperative (CLIC).

**FY 2020
NAPERVILLE C.U.S.D 203
TORT FUND
BUDGET SUMMARY**

	FY 2018 ACTUAL	FY 2019 BUDGET	FY 2020 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ 1,013,095	\$ 1,044,025	\$ 1,125,035	7.76%
1510 EARNED INTEREST	16,452	15,000	15,000	0.00%
1990 OTHER	90,956	-	-	-
TOTAL REVENUE:	\$ 1,120,502	\$ 1,059,025	\$ 1,140,035	7.65%
EXPENDITURES				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 EMPLOYEE BENEFITS	-	-	-	-
3000 PROF. SERVICES	1,184,878	1,223,000	1,243,500	1.68%
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES:	\$ 1,184,878	\$ 1,223,000	\$ 1,243,500	1.68%
NET CHANGE IN FUND BALANCE:	\$ (64,376)	\$ (163,975)	\$ (103,465)	
FUND BALANCE @ END OF YEAR:	\$ 1,771,837	\$ 1,607,862	\$ 1,504,397	