

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203



FY2016-2017 TENTATIVE BUDGET

FINAL VERSION – JUNE 20, 2016

**NAPERVILLE COMMUNITY UNIT SCHOOL
DISTRICT 203**

BUDGET

FOR FISCAL YEAR JULY 1, 2016 THROUGH JUNE 30, 2017

BOARD OF EDUCATION

	Term Expires
Terry Fielden, President	2019
Mike Jaensch, Vice President	2019
Susan Crotty	2017
Kristin Fitzgerald	2017
Jackie Romberg	2017
Donna Wandke	2017
Charles Cush	2017

DISTRICT ADMINISTRATION

Dan Bridges, Superintendent of Schools
Dr. Kaine Osburn, Deputy Superintendent

Roger Brunelle, Chief Information Officer
Brad Cauffman, Chief School Business Official /Chief Finance Officer
Dr. Jennifer Hester Schalk, Chief Academic Officer
Carol Hetman, Chief Human Resources Officer
Dr. Christine Igoe, Assistant Superintendent for Student Services
Bob Ross, Assistant Superintendent for Secondary Education
Kitty Ryan, Assistant Superintendent for Elementary Education
Timothy Wierenga, Assistant Superintendent for Assessment & Analytics
Jayne Willard, Assistant Superintendent for Curriculum & Instruction

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 16,812 students in 1 Early Childhood Center, 14 elementary schools, 5 junior high schools, and 2 high schools. 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 guide the District's work through the year 2020. The status of each strategic focus is still ongoing unless otherwise noted after the description:

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

- Expand and implement all-day kindergarten in all elementary schools (Completed)
- Resources and materials to support the implementation of new literacy and mathematics curriculum aligned to the Common Core State Standards
- Implementation of an online and blended learning initiative in collaboration with two neighboring school districts

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

- Collaborative work time during the summer for site based Rising Star School Improvement teams to analyze student performance data and revise the school improvement plan accordingly
- Professional development and software necessary to support the implementation of a new teacher evaluation model
- Professional learning for staff to ensure culturally relevant practices to support classroom instruction

Strategic Focus 3: Steward resources effectively to promote student learning

- Completion of student demographic study for enrollment projections (Completed)

- Completion and implementation of recommendations identified through master facility plan process (Completed)

Strategic Focus 4: Effective communication and community relations

- Complete update of website (Completed)
- Development of a comprehensive communications and marketing strategy (Completed)

The fiscal year 2016-2017 proposed budget has been developed to align District resources with the goals of Strategic Blueprint Focus 2020.

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 = \$272,630,550
1.47% increase over prior year's original budget.
- Total Budget Expenditures = \$266,803,543
1.42% increase over prior year's original budget.
- Net Change in Fund Balance = \$5,827,007
- Estimated End of Year Fund Balance = \$166,276,118

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2016-2017 Tentative Budget, which is based on the District's Five Year Financial Forecasting model (5Cast). During the preparation of the Tentative Budget, several changes were necessary to better align District resources with the Strategic Blueprint Focus 2020.

Enrollment Driven Staffing:

The largest budget item is personnel costs which make up about 78% of total expenditures. Administration evaluated all aspects of staffing and was able to reduce 6.33 FTEs (full-time equivalents) due to reduction in enrollment. However, due to increased needs within the Special Education department the District added 5.0 FTEs for a net decrease of 1.33 FTEs.

	Elementary	Junior High	High School	General	Total
Inst. (Certified)	1.0	-2.23	-5.10		-6.33
Special Ed.				5.0	5.0
					-1.33

Budget Initiatives - Staffing:

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

- Temporary: 1.0 FTE Interventionist and 2.0 FTE Math Specialist - that will support at-risk students in mathematics, provide support and professional learning for teachers, and the overall school improvement process at Steeple Run, Scott and Jefferson. The estimated cost is \$282,000 from Title I funding.
- Permanent: 0.37 FTE Print Center Delivery Driver – Currently, this position is filled by a temporary staff member. The estimated additional cost to the budget is \$2,300 after the off-set of the cost of the temporary wages.
- Permanent: 1.0 FTE Utility Custodian for Elmwood, Maplebrook, Prairie, Scott and Steeple Run facilities - due to the additional square footage that has been added along with what will be add this summer we will need additional custodial help to clean these areas. The estimated additional cost is \$40,200 after the off-set of the cost of the overtime and extra hours already being paid.
- Permanent: 1.0 FTE Head Custodian for 5th Avenue facility - due to increased facility usage it is necessary to add an additional custodian. The estimated cost is \$59,500.
- Permanent: 1.0 FTE Bilingual Reading Specialist for Elmwood and Steeple Run - The additional staff is needed to accommodate the increase in the number of students as the Dual Language program rolls up to 4th grade in each building. The estimated cost is \$74,000.
- Permanent: 3.0 FTE CSA staff at NNHS, LJHS, JJHS, KJHS, and ARECC - These positions are necessary to support the improved Service Delivery Design recommendation. The estimated cost \$90,800.
- Permanent: 2.0 FTE Special Education Building Substitutes for NCHS and NNHS - Special Education department uses substitutes so frequently and the benefits of having the same person sub regularly are so great that this proposal is worth it. High School special education departments are the size of some elementary staffs and have frequent staffing requiring subs. The estimated additional cost is \$1,800 after the off-set of the substitute costs already being paid.
- Permanent: 1.0 FTE School Certified Nurse - Currently, Mill has a student that requires an RN be present in the building due to medical needs. 3 days/week an RN is present when the CSN is attending another school. This would allow a full CSN at Mill and eliminate need for RN 3 days/week. KJHS will have students with daily medical needs, and a full time nurse will reduce the need for daily travel of other nurse. The estimated additional cost is \$33,800 after the off-set of the cost of the contracted nursing hours already being paid.

- Permanent: 1.0 FTE 504 Coordinator for both High Schools - The HS have seen a large increase in 504 plans (NNHS=180 and NCHS=150). Currently, the Director of student services is managing all 504's and the number has become unmanageable. The coordinator would be split between both high schools to support the 504 plans. The estimated additional cost is \$73,800.
- Permanent: 1.0 FTE Student Information Systems Analyst - As the number of systems has increased so has the complexity and skills required to support those applications. The Data Operations Group manages approximately 50 district wide applications. The district has Support Analysts for some of the major district applications but not all. For those applications that do not currently have a dedicated Support Analyst, the Director of Applications & Data Management and Sr. Manager of Data Operations act in that role which takes away from their time to focus on their primary duties. The current Computer Support Analyst for PSAC has been supporting new applications although it is not in her job description in an effort to keep systems operational for the past 3 years. Estimated additional cost is \$67,300.
- Permanent: 1.0 FTE Learning Services Grant Coordinator - Manage all instructional grants for the Learning Services department including writing grant applications, communicating with supervisor and grant agency, submitting grant applications, supporting grant implementation, and completing grant program and financial reports. The estimated additional cost is \$39,300 after off-setting for contracted services and overtime hours currently being paid.
- Increase from 41 weeks to 52 weeks: HS Student Services Department Secretary - Student Services offices at NNHS and NCHS are open throughout the year. As of now, however, the only 52-week employee in each of the high school student services departments is the registrar. Because much of the student and family traffic has questions that do not pertain to the registrar's expertise, it is important to staff the office consistently with an individual who can answer questions about courses and student scheduling, school and department policies, work permits, enrollment, and general student services programming. The secretary also reconciles accounts, orders supplies, places printing orders, helps in the facilitation of outside programming and provides tours and information as necessary. The estimated additional cost is \$700 after off-setting for extra hours currently being paid.
- Increase from 42 weeks to 52 weeks: HS Athletic Department Secretary - Athletic offices at both high schools are open through much of the year. During the summer, they are busy places with summer camps, off-season weight lifting, preparation for the fall seasons, reconciling of accounts, ordering supplies, placing printing orders and working with students and their families. The estimated additional cost is \$2,100 after off-setting for extra hours currently being paid.
- Change NESPA Cat 1 Clerical Aid to NESPA Cat 4 Dept. NCHS Fine Art Department Secretary - Secretary and increase daily hours. The work being done by the person in this position can more accurately be described by the latter title than by the former. It is prudent to make the change. The estimated additional cost is \$37,600.

Budget Initiatives – Non-staffing (On-going Cost):

- Provide on-going funding for PSAT College and Career Readiness Series. The estimated cost is \$44,000.
- Provide on-going funding for SAT testing. The estimated cost is \$90,000

Future Trends

Enrollment:

The District student enrollment is projected to decline by 3% to 6% over the next five years. The declines will be experienced mostly in the junior high and high schools during this timeframe. Any decline might be temporary as enrollments in the elementary grades are stabilizing or even trending upward. There is some indication of families moving into the District with preschool-aged and elementary school-aged children, as kindergarten enrollments are out pacing District birth rates.

Labor Agreements:

The District is currently negotiating with Naperville Unit Education Association (NUEA) to secure a new labor agreement. The District has current labor agreements with the following unions:

- Naperville Unit Education Association (NUEA) contract expires June 30, 2019.
- Naperville Transportation Association (NTA) contract expires June 30, 2017.
- Naperville Unit Maintenance Association (NUMA) contract expires June 30, 2018.
- Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2018.

State Funding:

State Senator Andy Manar's (D-Bunker Hill) introduced another bill to update the state's education funding formula.

The legislation, Senate Bill 231, provides that state funding for education would be distributed based on student need while ensuring that no district would receive less state money than it did in the 2015-16 school year.

As of the printing of the budget ISBE has still not released any estimates on the impact of individual districts.

ALL children in Illinois deserve a quality education. An adequate, simple, transparent, equitable, and outcomes-focused funding formula should be developed and implemented. We will continue to monitor SB 231, and all other legislation that could impact our district.

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	Object	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	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
Other/Contingency	6000's	In-service, membership fees, and refunds
Transfers	7000's	Transfers to other funds
Tuition	8000's	Vocational and special education tuition

FY 2017 NAPERVILLE C.U.S.D. 203 ALL FUND BUDGET SUMMARY

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 238,325,886	\$ 241,077,500	\$ 246,194,700	2.12%
STATE [1]	19,822,635	19,651,500	19,017,610	-3.23%
FEDERAL	8,739,020	7,959,000	7,418,240	-6.79%
TOTAL REVENUE:	\$ 266,887,541	\$ 268,688,000	\$ 272,630,550	1.47%
EXPENDITURES				
SALARIES	\$ 146,017,107	\$ 153,109,850	\$ 152,684,505	-0.28%
EMPLOYEE BENEFITS [1]	49,128,747	50,742,200	53,615,195	5.66%
PROF. SERVICES	16,139,290	18,106,840	18,196,455	0.49%
SUPPLIES	16,167,735	18,707,815	17,384,948	-7.07%
CAPITAL OUTLAY	12,631,453	11,105,650	14,028,350	26.32%
FACILITIES PROJECTS	-	-	-	0.00%
OTHER	4,404,857	3,937,245	4,873,712	23.78%
TUITION	5,586,844	6,354,000	5,227,878	-17.72%
CONTINGENCY	-	1,000,000	-	-100.00%
TOTAL EXPENDITURES:	\$ 250,076,033	\$ 263,063,600	\$ 266,011,043	1.12%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ -	\$ -	\$ 937,000	0.00%
TRANSFERS OUT	-	-	(937,000)	0.00%
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	16,811,508	5,624,400	6,619,507	
FUND BALANCE @ END OF YEAR:	\$ 154,824,711	\$ 160,449,111	\$ 167,068,618	

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

**FY 2017
NAPERVILLE C.U.S.D 203
ALL FUND SUMMARY**

FUND	EDUCATION	CAFETERIA	GRANTS	PRINT CENTER	LAND/CASH O&M	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	FIRE/SAFETY	TOTAL
REVENUE												
LOCAL	\$193,134,600	\$2,950,500	\$27,500	\$1,084,100	\$29,362,000	\$3,148,400	\$6,274,300	\$7,631,300	\$1,766,300	\$815,700	\$-	\$246,194,700
STATE [1]	13,484,300	7,500	1,080,810	-	-	-	4,445,000	-	-	-	-	19,017,610
FEDERAL	765,000	1,158,000	5,156,940	-	-	338,300	-	-	-	-	-	7,418,240
TOTAL:	\$207,383,900	\$4,116,000	\$6,265,250	\$1,084,100	\$29,362,000	\$3,486,700	\$10,719,300	\$7,631,300	\$1,766,300	\$815,700	\$-	\$272,630,550
EXPENDITURES												
SALARIES	\$135,804,080	\$350,000	\$3,547,925	\$384,300	\$8,692,800	\$-	\$3,905,400	\$-	\$-	\$-	\$-	\$152,684,505
BENEFITS [1]	40,955,370	25,000	1,067,625	121,000	2,389,500	-	1,318,600	7,738,100	-	-	-	53,615,195
PROF. SERVICES	5,620,005	3,553,250	637,350	434,500	2,765,150	1,000	3,857,700	-	-	1,327,500	-	18,196,455
SUPPLIES	9,676,748	41,750	821,950	102,500	5,543,000	-	1,199,000	-	-	-	-	17,384,948
CAPITAL OUTLAY	475,600	45,000	140,100	-	12,337,650	-	1,030,000	-	-	-	-	14,028,350
OTHER	405,800	1,000	50,300	-	1,600	4,414,712	300	-	-	-	-	4,873,712
TUITION	5,227,878	-	-	-	-	-	-	-	-	-	-	5,227,878
CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	\$198,165,481	\$4,016,000	\$6,265,250	\$1,042,300	\$31,729,700	\$4,415,712	\$11,311,000	\$7,738,100	\$-	\$1,327,500	\$-	\$266,011,043
TRANSFER IN (OUT)	(937,000)						937,000					-
NET CHANGE IN FB:	8,281,419	100,000	-	41,800	(2,367,700)	7,988	(591,700)	(106,800)	1,766,300	(511,800)	-	6,619,507
FB @ END OF YEAR:	\$125,643,979	\$2,688,146	\$-	\$(159,843)	\$14,350,102	\$1,489,807	\$6,397,093	\$3,490,061	\$10,829,119	\$1,315,061	\$1,025,093	\$167,068,618

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

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 General State Aid, 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

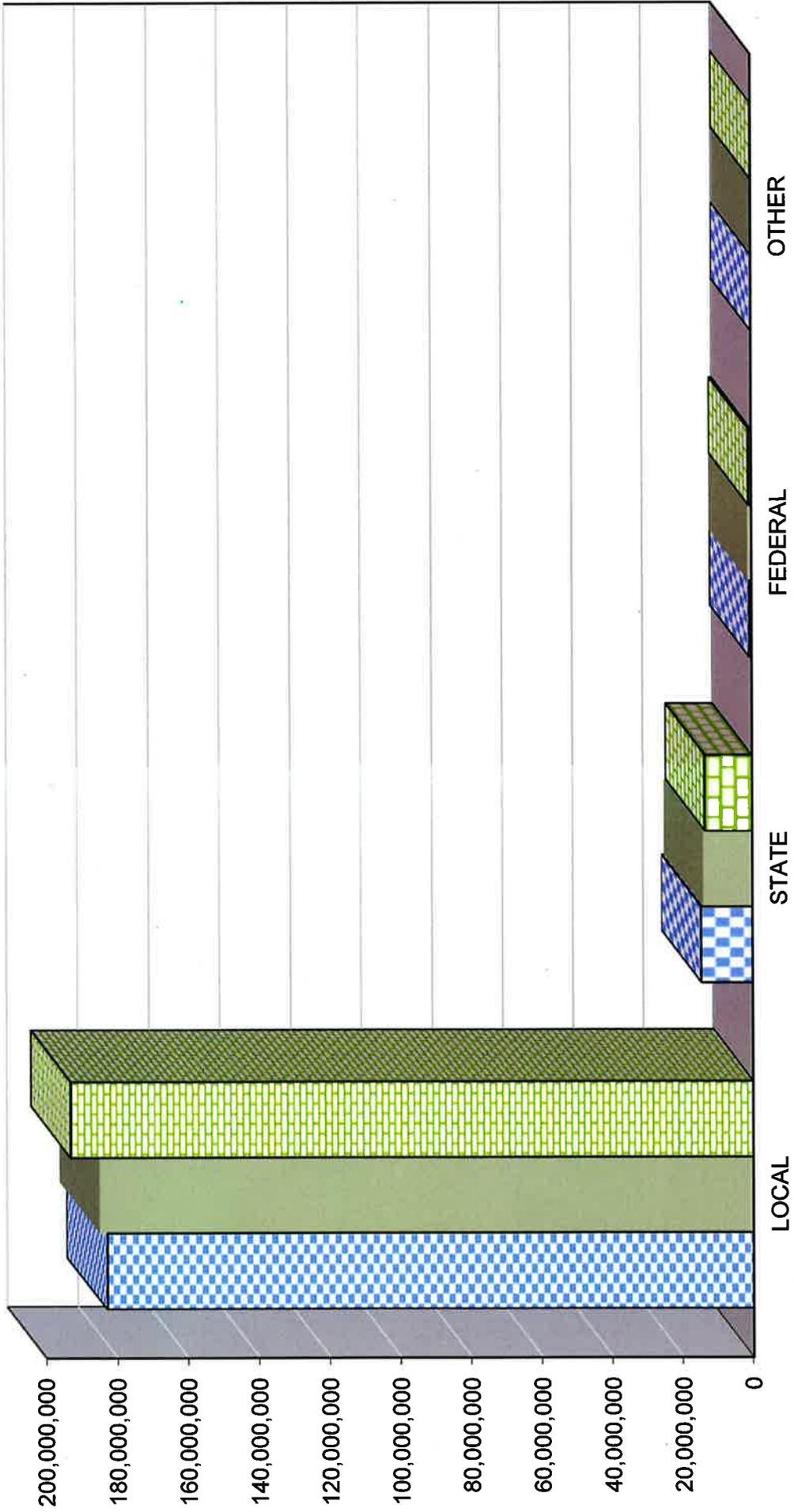
- Budgeted **SALARY** expenditures reflect negotiated increases, as well as the addition of certified staff, and various educational support personnel.
- Budgeted **BENEFIT** expenditures include medical, dental, life, and long term disability insurance costs, and pension & annuity payments.
- Budgeted **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.
- Budgeted **TUITION** expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.

FY 2017 NAPERVILLE C.U.S.D 203 EDUCATION FUND BUDGET SUMMARY

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 183,081,517	\$ 185,163,800	\$ 193,134,600	4.30%
STATE	14,654,503	13,965,000	13,484,300	-3.44%
FEDERAL	653,644	1,000,000	765,000	-23.50%
OTHER	-	-	-	0.00%
TOTAL REVENUE	\$ 198,389,664	\$ 200,128,800	\$ 207,383,900	3.63%
EXPENDITURES				
SALARIES	\$ 128,835,075	\$ 135,311,250	\$ 135,804,080	0.36%
EMPLOYEE BENEFITS	36,967,709	38,595,700	40,955,370	6.11%
PROF. SERVICES	4,492,017	4,891,340	5,620,005	14.90%
SUPPLIES	9,171,536	11,212,215	9,676,748	-13.69%
CAPITAL OUTLAY	842,596	556,200	475,600	-14.49%
OTHER	801,025	319,045	405,800	27.19%
TUITION	5,586,844	6,354,000	5,227,878	-17.72%
CONTINGENCY	-	500,000	-	
TOTAL EXPENDITURES	\$ 186,696,802	\$ 197,739,750	\$ 198,165,481	0.22%
OTHER FINANCING SOURCES (USES)				
TRANSFER TO O&M	\$ -	\$ -	\$ -	0.00%
TRANSFER TO DEBT SERVICE	-	-	937,000	0.00%
TOTAL SOURCES (USES)	\$ -	\$ -	\$ 937,000	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 186,696,802	\$ 197,739,750	\$ 199,102,481	0.69%
NET CHANGE IN FUND BALANCE:	11,692,862	2,389,050	8,281,419	
FUND BALANCE @ END OF YEAR:	114,973,510	117,362,560	125,643,979	

EDUCATION FUND REVENUE COMPARISON

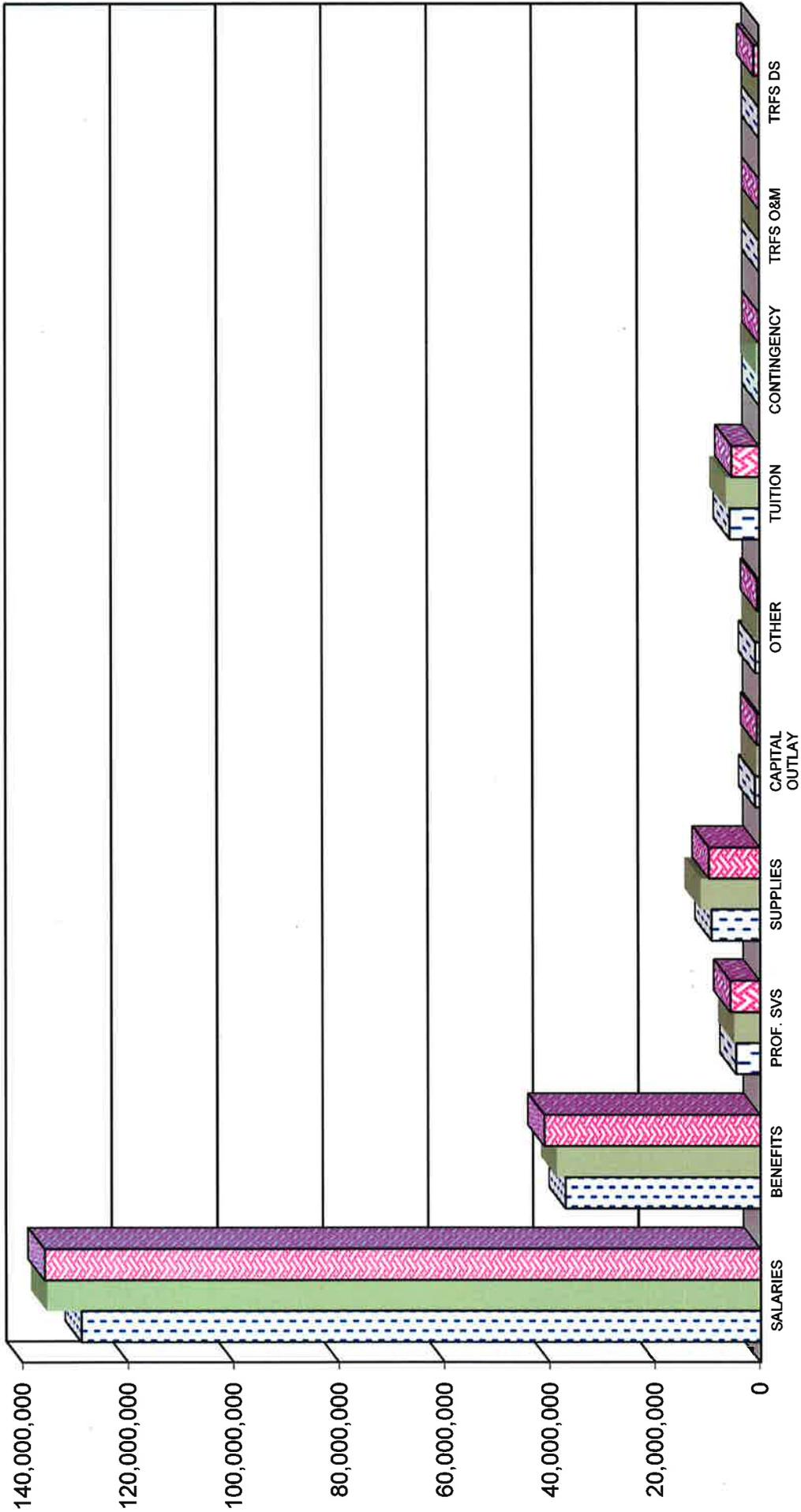
FY15 Actual
 FY16 Budget
 FY17 Budget



SOURCE OF FUNDS

EDUCATION FUND EXPENDITURE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget



TYPE OF EXPENDITURE

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1110 GENERAL LEVY	\$ 146,897,542	\$ 146,223,000	\$ 152,991,100	4.63%
1113 TIF SURPLUS - NAVISTAR	557,689	516,000	516,000	0.00%
1140 SPEC. ED. LEVY	27,770,837	31,485,000	32,071,400	1.86%
1230 C.P.P.R.T.	2,357,659	2,270,000	2,140,800	-5.69%
1310 REGULAR TUITION	296,977	250,100	250,000	-0.04%
1321 SUMMER SCH. TUITION	537,782	460,500	881,000	91.31%
1510 EARNED INTEREST	1,085,130	821,000	975,000	18.76%
1711 ATHLETIC ADMISSIONS	140,833	141,000	136,800	-2.98%
1712 ADMISSIONS - OTHER	68,865	86,000	68,300	-20.58%
1720 FEES	1,213,776	1,248,200	1,261,620	1.08%
1730 SPECIAL FEES	175,854	182,000	191,580	5.26%
1810 TEXTBOOK FEES	1,272,290	1,308,100	1,293,000	-1.15%
1900 OTHER LOCAL	706,283	172,900	358,000	107.06%
TOTAL LOCAL:	\$ 183,081,517	\$ 185,163,800	\$ 193,134,600	4.30%
STATE SOURCES				
3001 GENERAL STATE AID	\$ 6,078,550	\$ 5,905,000	\$ 6,009,300	1.77%
3099 ALOP ROE	797,314	752,000	752,000	0.00%
3100 SPECIAL EDUCATION	7,635,414	7,200,000	6,595,000	-8.40%
3370 DRIVER ED AID	126,759	108,000	125,000	15.74%
3999 OTHER	16,466	-	3,000	0.00%
TOTAL STATE:	\$ 14,654,503	\$ 13,965,000	\$ 13,484,300	-3.44%
FEDERAL SOURCES				
4600 IDEA	\$ 283,348	\$ 500,000	\$ 362,000	-27.60%
4991 MEDICAID REIMBURSEMENT	370,296	500,000	403,000	-19.40%
4999 OTHER	-	-	-	0.00%
TOTAL FEDERAL:	\$ 653,644	\$ 1,000,000	\$ 765,000	-23.50%

**FY 2017
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
OTHER				
7100 TRANSFERS IN	\$ -	\$ -	-	0.00%
7120 RECEIPT OF WORKING CASH	-	-	-	0.00%
7210 PRINCIPAL ON BONDS SOLD	-	-	-	0.00%
7320 SALE OF PROPERTY	-	-	-	0.00%
7400 OTHER FINANCING SOURCES	-	-	-	0.00%
TOTAL OTHER:	-	-	-	0.00%
TOTAL REVENUE	\$ 198,389,664	\$ 200,128,800	\$ 207,383,900	3.63%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	1100	REGULAR EDUCATION			
1000	SALARIES	\$ 63,704,647	\$ 63,685,040	\$ 66,740,500	4.80%
2000	BENEFITS	18,271,671	18,645,300	20,072,070	7.65%
3000	PROF. SERVICES	1,417,995	1,290,740	1,456,865	12.87%
4000	SUPPLIES	5,610,706	7,213,872	5,833,776	-19.13%
5000	CAPITAL OUTLAY	423,659	69,200	72,100	4.19%
6000	OTHER	5,419	12,000	30,200	151.67%
	TOTAL:	\$ 89,434,097	\$ 90,916,152	\$ 94,205,511	3.62%
PROGRAM:	1200	SPECIAL EDUCATION			
1000	SALARIES	\$ 14,480,603	\$ 15,580,940	\$ 15,162,100	-2.69%
2000	BENEFITS	3,774,495	4,072,500	4,287,000	5.27%
3000	PROF. SERVICES	152,007	86,000	80,500	-6.40%
4000	SUPPLIES	174,398	417,425	363,575	-12.90%
5000	CAPITAL OUTLAY	16,476	-	-	0.00%
6000	OTHER	10,974	20,000	14,000	-30.00%
	TOTAL:	\$ 18,608,953	\$ 20,176,865	\$ 19,907,175	-1.34%
PROGRAM:	1400	VOCATIONAL EDUCATION			
1000	SALARIES	\$ 2,803,217	\$ 2,782,000	\$ 2,916,300	4.83%
2000	BENEFITS	753,707	787,000	856,400	8.82%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	59,378	21,700	37,775	74.08%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	8,493	-	-	0.00%
	TOTAL:	\$ 3,624,795	\$ 3,590,700	\$ 3,810,475	6.12%
PROGRAM:	1500	INTERSCHOLASTICS			
1000	SALARIES	\$ 3,352,401	\$ 4,283,000	\$ 3,478,300	-18.79%
2000	BENEFITS	515,808	720,900	596,800	-17.21%
3000	PROF. SERVICES	271,439	271,100	334,900	23.53%
4000	SUPPLIES	170,580	153,410	233,400	52.14%
5000	CAPITAL OUTLAY	1,446	3,000	3,000	0.00%
6000	OTHER	124,243	89,000	102,600	15.28%
	TOTAL:	\$ 4,435,917	\$ 5,520,410	\$ 4,749,000	-13.97%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	1600 SUMMER SCHOOL				
	1000 SALARIES	\$ 962,956	\$ 1,121,000	\$ 1,313,000	17.13%
	2000 BENEFITS	24,048	44,000	40,000	-9.09%
	3000 PROF. SERVICES	-	30,000	30,000	0.00%
	4000 SUPPLIES	43,928	70,000	92,000	31.43%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	25,000	0.00%
	TOTAL:	\$ 1,030,932	\$ 1,265,000	\$ 1,500,000	18.58%
PROGRAM:	1650 GIFTED				
	1000 SALARIES	\$ 1,957,325	\$ 1,953,000	\$ 2,035,300	4.21%
	2000 BENEFITS	508,844	504,100	576,300	14.32%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,466,169	\$ 2,457,100	\$ 2,611,600	6.29%
PROGRAM:	1800 ENGLISH LANGUAGE LEARNERS				
	1000 SALARIES	\$ 4,023,858	\$ 4,205,500	\$ 4,237,300	0.76%
	2000 BENEFITS	1,132,772	1,095,000	1,285,200	17.37%
	3000 PROF. SERVICES	-	-	5,000	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 5,156,630	\$ 5,300,500	\$ 5,527,500	4.28%
PROGRAM:	1900 PARTNERS FOR SUCCESS				
	1000 SALARIES	\$ 9,726	\$ 11,000	\$ 11,000	0.00%
	2000 BENEFITS	2,684	5,000	3,200	-36.00%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 12,410	\$ 16,000	\$ 14,200	-11.25%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	2110 ATTENDANCE & SOCIAL WORK SERVICES				
	1000 SALARIES	\$ 2,742,869	\$ 2,968,920	\$ 2,904,600	-2.17%
	2000 BENEFITS	781,769	804,700	909,400	13.01%
	3000 PROF. SERVICES	-	8,000	3,000	-62.50%
	4000 SUPPLIES	7,373	17,475	-	-100.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,532,011	\$ 3,799,095	\$ 3,817,000	0.47%
PROGRAM:	2120 GUIDANCE				
	1000 SALARIES	\$ 3,003,620	\$ 3,023,000	\$ 3,177,100	5.10%
	2000 BENEFITS	787,813	779,900	893,200	14.53%
	3000 PROF. SERVICES	12,245	10,000	10,000	0.00%
	4000 SUPPLIES	6,963	7,000	7,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,810,641	\$ 3,819,900	\$ 4,087,300	7.00%
PROGRAM:	2130 HEALTH SERVICES				
	1000 SALARIES	\$ 2,797,790	\$ 3,041,000	\$ 2,962,700	-2.57%
	2000 BENEFITS	595,454	612,600	696,800	13.74%
	3000 PROF. SERVICES	12,003	-	-	0.00%
	4000 SUPPLIES	32,283	30,000	31,000	3.33%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,437,530	\$ 3,683,600	\$ 3,690,500	0.19%
PROGRAM:	2140 PSYCHOLOGICAL SERVICES				
	1000 SALARIES	\$ 1,928,401	\$ 2,059,750	\$ 2,006,300	-2.59%
	2000 BENEFITS	544,823	579,000	620,300	7.13%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	38,785	10,000	-	-100.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,512,009	\$ 2,648,750	\$ 2,626,600	-0.84%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE	
PROGRAM:	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES				
	1000	SALARIES	\$ 3,007,930	\$ 3,133,500	\$ 3,128,400	-0.16%
	2000	BENEFITS	822,767	858,700	934,800	8.86%
	3000	PROF. SERVICES	43,427	50,000	34,500	-31.00%
	4000	SUPPLIES	22,305	10,890	790	-92.75%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,896,429	\$ 4,053,090	\$ 4,098,490	1.12%
PROGRAM:	2190	DIRECTORS OF SAFETY				
	1000	SALARIES	\$ 99,707	\$ 107,000	\$ 102,800	-3.93%
	2000	BENEFITS	15,186	40,000	19,700	-50.75%
	3000	PROF. SERVICES	134,120	196,000	196,000	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 249,013	\$ 343,000	\$ 318,500	-7.14%
PROGRAM:	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES				
	1000	SALARIES	\$ 4,604,079	\$ 5,220,400	\$ 5,720,570	9.58%
	2000	BENEFITS	1,161,711	1,248,600	1,253,000	0.35%
	3000	PROF. SERVICES	174,245	185,200	187,500	1.24%
	4000	SUPPLIES	207,969	344,258	103,000	-70.08%
	5000	CAPITAL OUTLAY	2,138	20,000	5,000	-75.00%
	6000	OTHER	64,134	65,200	101,500	55.67%
		TOTAL:	\$ 6,214,276	\$ 7,083,658	\$ 7,370,570	4.05%
PROGRAM:	2220	EDUCATIONAL MEDIA SERVICES				
	1000	SALARIES	\$ 3,214,134	\$ 3,458,000	\$ 3,393,900	-1.85%
	2000	BENEFITS	982,682	1,068,800	1,138,200	6.49%
	3000	PROF. SERVICES	83,401	70,000	70,000	0.00%
	4000	SUPPLIES	809,115	314,485	329,950	4.92%
	5000	CAPITAL OUTLAY	144,798	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 5,234,130	\$ 4,911,285	\$ 4,932,050	0.42%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	2230 ASSESSMENT & TESTING				
	1000 SALARIES	\$ 312,647	\$ 391,000	\$ 362,310	-7.34%
	2000 BENEFITS	88,497	107,000	101,200	-5.42%
	3000 PROF. SERVICES	255,149	135,550	341,240	151.74%
	4000 SUPPLIES	14,761	107,650	37,132	-65.51%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	4,258	3,800	3,800	0.00%
	TOTAL:	\$ 675,312	\$ 745,000	\$ 845,682	13.51%
PROGRAM:	2310 BOARD OF EDUCATION SERVICES				
	1000 SALARIES	\$ 122,583	\$ 231,000	\$ 128,800	-44.24%
	2000 BENEFITS	25,441	31,400	29,000	-7.64%
	3000 PROF. SERVICES	490,022	621,000	620,000	-0.16%
	4000 SUPPLIES	55,270	45,800	50,000	9.17%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	67,548	70,000	70,000	0.00%
	TOTAL:	\$ 760,864	\$ 999,200	\$ 897,800	-10.15%
PROGRAM:	2320 EXECUTIVE ADMINISTRATION SERVICES				
	1000 SALARIES	\$ 1,083,756	\$ 1,315,000	\$ 1,106,700	-15.84%
	2000 BENEFITS	224,106	281,000	242,000	-13.88%
	3000 PROF. SERVICES	36,830	147,750	54,200	-63.32%
	4000 SUPPLIES	25,247	93,950	30,000	-68.07%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	11,876	21,845	21,500	-1.58%
	TOTAL:	\$ 1,381,815	\$ 1,859,545	\$ 1,454,400	-21.79%
PROGRAM:	2330 SPECIAL AREA ADMINISTRATION SERVICES				
	1000 SALARIES	\$ 970,438	\$ 1,167,000	\$ 985,700	-15.54%
	2000 BENEFITS	237,241	263,200	246,100	-6.50%
	3000 PROF. SERVICES	19,157	94,000	102,000	8.51%
	4000 SUPPLIES	33,874	-	-	0.00%
	5000 CAPITAL OUTLAY	3,664	50,000	15,500	-69.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 1,264,374	\$ 1,574,200	\$ 1,349,300	-14.29%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	2410 OFFICE OF THE PRINCIPAL SERVICES				
	1000 SALARIES	\$ 7,415,681	\$ 8,479,000	\$ 7,770,300	-8.36%
	2000 BENEFITS	2,201,869	2,465,600	2,518,900	2.16%
	3000 PROF. SERVICES	74,766	75,000	84,500	12.67%
	4000 SUPPLIES	11,659	11,500	11,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	12,889	-	14,000	0.00%
	TOTAL:	\$ 9,716,864	\$ 11,031,100	\$ 10,399,200	-5.73%
PROGRAM:	2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION				
	1000 SALARIES	\$ 1,628,338	\$ 1,622,200	\$ 1,694,300	4.44%
	2000 BENEFITS	488,625	489,900	524,600	7.08%
	3000 PROF. SERVICES	-	105,000	-	-100.00%
	4000 SUPPLIES	5,000	16,500	16,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,121,963	\$ 2,233,600	\$ 2,235,400	0.08%
PROGRAM:	2510 DIRECTION OF BUSINESS SUPPORT SERVICES				
	1000 SALARIES	\$ 172,115	\$ 209,000	\$ 180,000	-13.88%
	2000 BENEFITS	41,028	50,600	46,400	-8.30%
	3000 PROF. SERVICES	1,408	4,800	-	-100.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 214,551	\$ 264,400	\$ 226,400	-14.37%
PROGRAM:	2520 FISCAL SERVICES				
	1000 SALARIES	\$ 590,796	\$ 737,000	\$ 622,400	-15.55%
	2000 BENEFITS	141,637	170,400	161,400	-5.28%
	3000 PROF. SERVICES	70,970	104,000	69,700	-32.98%
	4000 SUPPLIES	5,130	6,000	6,000	0.00%
	5000 CAPITAL OUTLAY	3,327	-	-	0.00%
	6000 OTHER	1,904	2,700	2,700	0.00%
	TOTAL:	\$ 813,764	\$ 1,020,100	\$ 862,200	-15.48%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	2540 DATA/PHONE LINES				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	677,474	695,300	870,400	25.18%
4000	SUPPLIES	54,522	77,000	482,500	526.62%
5000	CAPITAL OUTLAY	44,577	123,000	175,000	42.28%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 776,573	\$ 895,300	\$ 1,527,900	70.66%
PROGRAM:	2560 FOOD SERVICES				
1000	SALARIES	\$ 753,231	\$ 841,000	\$ 418,300	-50.26%
2000	BENEFITS	150,522	164,200	146,000	-11.08%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 903,753	\$ 1,005,200	\$ 564,300	-43.86%
PROGRAM:	2570 INTERNAL SERVICES				
1000	SALARIES	\$ 59,300	\$ 72,000	\$ 60,500	-15.97%
2000	BENEFITS	6,858	9,000	7,900	-12.22%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	12,697	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 78,855	\$ 81,000	\$ 68,400	-15.56%
PROGRAM:	2620 PLANNING, RESEARCH, DEVELOPMENT & EVALUATION				
1000	SALARIES	\$ 16,251	\$ 16,000	\$ 16,800	5.00%
2000	BENEFITS	5,738	7,000	6,700	-4.29%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 21,989	\$ 23,000	\$ 23,500	2.17%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	2630	INFORMATION SERVICES			
	1000	\$ 90,000	\$ 108,000	\$ 101,900	-5.65%
	2000	-	-	-	0.00%
	3000	64,469	89,200	79,200	-11.21%
	4000	4,147	8,000	8,000	0.00%
	5000	-	-	-	0.00%
	6000	1,996	6,000	6,000	0.00%
	TOTAL:	\$ 160,612	\$ 211,200	\$ 195,100	-7.62%
PROGRAM:	2640	STAFF SERVICES			
	1000	\$ 854,412	\$ 1,027,000	\$ 883,600	-13.96%
	2000	1,812,623	2,199,900	2,255,600	2.53%
	3000	158,022	143,500	143,500	0.00%
	4000	11,263	7,500	7,500	0.00%
	5000	-	-	-	0.00%
	6000	4,470	5,700	5,700	0.00%
	TOTAL:	\$ 2,840,790	\$ 3,383,600	\$ 3,295,900	-2.59%
PROGRAM:	2660	DATA PROCESSING SERVICES			
	1000	\$ 1,961,697	\$ 2,342,000	\$ 2,068,400	-11.68%
	2000	373,084	449,800	444,100	-1.27%
	3000	259,477	436,500	809,000	85.34%
	4000	1,678,955	2,140,300	1,909,350	-10.79%
	5000	202,511	291,000	205,000	-29.55%
	6000	29,248	15,000	-	-100.00%
	TOTAL:	\$ 4,504,972	\$ 5,674,600	\$ 5,435,850	-4.21%
PROGRAM:	2900	OTHER SUPPORT SERVICES			
	1000	\$ 12,590	\$ 13,000	\$ 12,800	-1.54%
	2000	456,327	-	-	0.00%
	3000	53,396	32,000	30,000	-6.25%
	4000	374	-	-	0.00%
	5000	-	-	-	0.00%
	6000	298,658	-	-	0.00%
	TOTAL:	\$ 821,345	\$ 45,000	\$ 42,800	-4.89%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	3000 COMMUNITY SERVICES				
1000	SALARIES	\$ 97,977	\$ 108,000	\$ 101,100	-6.39%
2000	BENEFITS	37,879	40,600	43,100	6.16%
3000	PROF. SERVICES	29,995	10,700	8,000	-25.23%
4000	SUPPLIES	74,854	87,500	86,000	-1.71%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	4,214	7,800	8,800	12.82%
	TOTAL:	\$ 244,919	\$ 254,600	\$ 247,000	-2.99%
PROGRAM:	4110 PAYMENTS FOR REGULAR EDUCATION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	150,701	-	-	0.00%
8000	TUITION	-	-	15,000	0.00%
	TOTAL:	\$ 150,701	\$ -	\$ 15,000	0.00%
PROGRAM:	4120 PAYMENTS FOR SPECIAL EDUCATION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
8000	TUITION	5,586,844	6,354,000	5,212,878	-17.96%
	TOTAL:	\$ 5,586,844	\$ 6,354,000	\$ 5,212,878	-17.96%

FY 2017 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM:	4140	PAYMENTS FOR VOCATIONAL EDUCATION PROGRAMS			
	1000	SALARIES	\$ -	\$ -	0.00%
	2000	BENEFITS	-	-	0.00%
	3000	PROF. SERVICES	-	-	0.00%
	4000	SUPPLIES	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	0.00%
	6000	OTHER	-	-	0.00%
	8000	TUITION	-	-	0.00%
		TOTAL:	\$ -	\$ -	0.00%
OTHER FINANCING USES					
	6000	Contingency	\$ -	\$ 500,000	-100.00%
	7000	Transfer to O&M	-	-	0.00%
	7000	Transfer to Debt Serv	-	937,000	0.00%
		TOTAL:	\$ -	\$ 937,000	87.40%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 186,696,802	\$ 197,739,750	\$ 199,102,481	0.69%
NET CHANGE IN FUND BALANCE:		11,692,862	2,389,050	8,281,419	
FUND BALANCE @ END OF YEAR:		\$ 114,973,510	\$ 117,362,560	\$ 125,643,979	

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 custodial services, payments to Aramark, repair of equipment, and certain equipment acquisitions.

FY 2017 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
1510 INTEREST EARNINGS	\$ -	\$ -	\$ -	0.00%
1610 MILK PURCHASES	-	-	-	0.00%
1611 CAFETERIA RECEIPTS	2,917,699	3,365,500	2,735,500	-18.72%
1690 OTHER REVENUE	41,005	-	-	0.00%
1691 COMMODITY USAGE	215,232	170,100	215,000	26.40%
3360 STATE AID - FREE LUNCHES	7,678	10,000	7,500	-25.00%
4210 FEDERAL AID - LUNCHES	1,148,374	1,143,500	1,150,000	0.57%
4215 FEDERAL AID - MILK	9,520	9,000	8,000	-11.11%
TOTAL REVENUE:	\$ 4,339,508	\$ 4,698,100	\$ 4,116,000	-12.39%
EXPENDITURES				
1000 SALARIES	\$ -	\$ -	\$ 350,000	0.00%
2000 EMPLOYEE BENEFITS	-	-	25,000	0.00%
3000 PROF. SERVICES	3,248,274	4,461,500	3,553,250	-20.36%
4000 SUPPLIES	25,303	72,000	41,750	-42.01%
5000 CAPITAL OUTLAY	9,654	45,000	45,000	0.00%
6000 OTHER	1,009	1,500	1,000	-33.33%
6000 CONTINGENCY	-	100,000	-	-100.00%
TOTAL EXPENDITURES:	\$ 3,284,240	\$ 4,680,000	\$ 4,016,000	-14.19%
NET CHANGE IN FUND BALANCE:	1,055,268	18,100	100,000	
FUND BALANCE @ END OF YEAR:	2,570,046	2,588,146	2,688,146	

GRANT FUND

This fund was established to provide financial accounting for the State and Federal grant the District receives and to ensure all revenue and expenditures are recorded and expended in accordance with the grant restrictions.

Revenues consist of payments received from State and Federal Government.

Expenditures in the fund consist of salaries, benefits, purchased services and supplies in accordance with the specific grant restrictions.

FY 2017 NAPERVILLE C.U.S.D 203 GRANT FUND BUDGET SUMMARY

	FY 2015 ACTUAL		FY 2016 BUDGET		FY 2017 BUDGET	%	
						CHANGE	
REVENUE							
1000 LOCAL SOURCES	\$	-	\$	27,500	\$	27,500	0.00%
3000 STATE SOURCES		716,400		960,000		1,080,810	12.58%
4000 FEDERAL SOURCES		6,527,315		5,386,500		5,156,940	-4.26%
7000 TRANSFERS		80,955		-		-	0.00%
TOTAL REVENUE:	\$	7,324,670	\$	6,374,000	\$	6,265,250	-1.71%
EXPENDITURES							
1000 SALARIES	\$	4,759,448	\$	4,198,100	\$	3,547,925	-15.49%
2000 EMPLOYEE BENEFITS		1,392,414		1,147,500		1,067,625	-6.96%
3000 PROF. SERVICES		425,812		288,300		637,350	121.07%
4000 SUPPLIES		537,815		507,100		821,950	62.09%
5000 CAPITAL OUTLAY		128,962		133,000		140,100	5.34%
6000 OTHER		80,219		100,000		50,300	-49.70%
TOTAL EXPENDITURES:	\$	7,324,670	\$	6,374,000	\$	6,265,250	-1.71%
NET CHANGE IN FUND BALANCE:	\$	-	\$	-	\$	-	
FUND BALANCE @ END OF YEAR:	\$	-	\$	-	\$	-	

DISTRICT PRINT CENTER FUND

This fund was established to provide financial accounting for the joint printing venture between the District and Indian Prairie School District 204.

Revenues consist of payments received by both school districts in the form of reimbursement of direct purchases and fees to recover salary, benefits, supplies and overhead, expended during the printing process.

Expenditures in the fund consist of salaries, benefits, supplies and certain equipment acquisitions.

**FY 2017
NAPERVILLE C.U.S.D 203
DISTRICT PRINT CENTER FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ -	\$ -	\$ -	0.00%
1510 EARNED INTEREST	-	-	-	0.00%
1940 PRINTING SERVICES	178,328	421,000	350,000	-16.86%
9902 SUPPLY REIMBURSEMENT	760,416	663,100	734,100	10.71%
TOTAL REVENUE:	\$ 938,744	\$ 1,084,100	\$ 1,084,100	0.00%
EXPENDITURES				
1000 SALARIES	\$ 365,590	\$ 383,000	\$ 384,300	0.34%
2000 EMPLOYEE BENEFITS	117,509	114,000	121,000	6.14%
3000 PROF. SERVICES	436,892	445,350	434,500	-2.44%
4000 SUPPLIES	72,471	104,500	102,500	-1.91%
5000 CAPITAL OUTLAY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 992,462	\$ 1,046,850	\$ 1,042,300	-0.43%
NET CHANGE IN FUND BALANCE:	\$ (53,718)	\$ 37,250	\$ 41,800	
FUND BALANCE @ END OF YEAR:	\$ (238,893)	\$ (201,643)	\$ (159,843)	

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

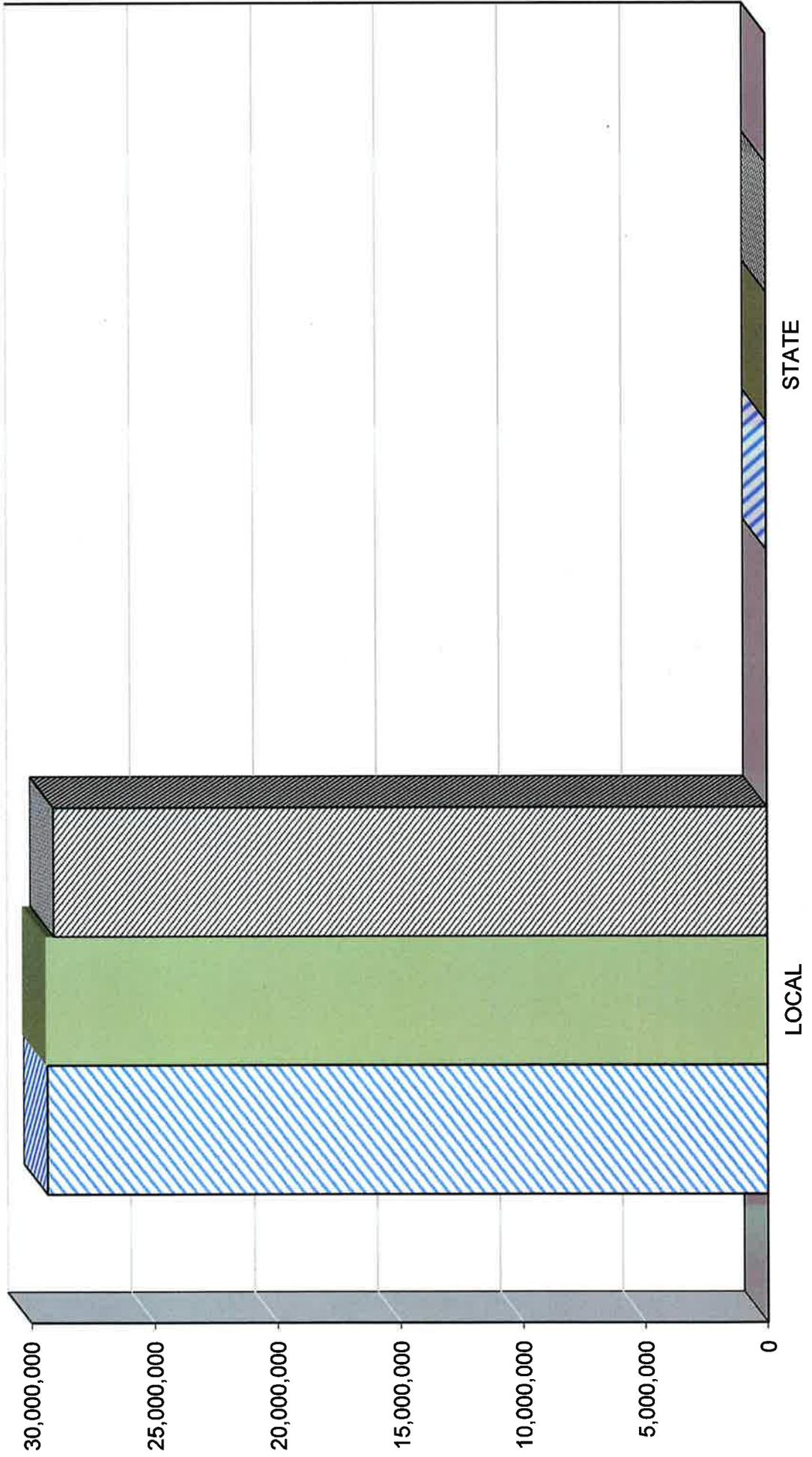
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include expenditures for consulting services, chemicals, and equipment maintenance.
- Budgeted **SUPPLY** expenditures include utilities and building and grounds supplies.
- Budgeted **CAPITAL OUTLAY**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

**FY 2017
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 29,331,916	\$ 29,400,000	\$ 29,062,000	-1.15%
STATE	-	-	-	0.00%
TOTAL REVENUE:	\$ 29,331,916	\$ 29,400,000	\$ 29,062,000	-1.15%
SALARIES	\$ 8,327,131	\$ 9,119,000	\$ 8,692,800	-4.67%
EMPLOYEE BENEFITS	2,039,971	2,154,000	2,389,500	10.93%
PROF. SERVICES	2,850,703	2,480,150	2,765,150	11.49%
SUPPLIES	5,467,581	5,593,000	5,543,000	-0.89%
CAPITAL OUTLAY	10,384,557	9,096,450	12,037,650	32.33%
FACILITIES PROJECTS	-	-	-	0.00%
OTHER	1,021	1,600	1,600	0.00%
CONTINGENCY	-	200,000	-	-100.00%
TOTAL EXPENDITURES:	\$ 29,070,964	\$ 28,644,200	\$ 31,429,700	9.72%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ -	\$ -	\$ -	0.00%
TRANSFERS OUT	-	-	-	0.00%
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ 260,952	\$ 755,800	\$ (2,367,700)	
FUND BALANCE @ END OF YEAR:	\$ 15,279,900	\$ 16,035,700	\$ 13,668,000	

O&M FUND REVENUE COMPARISON

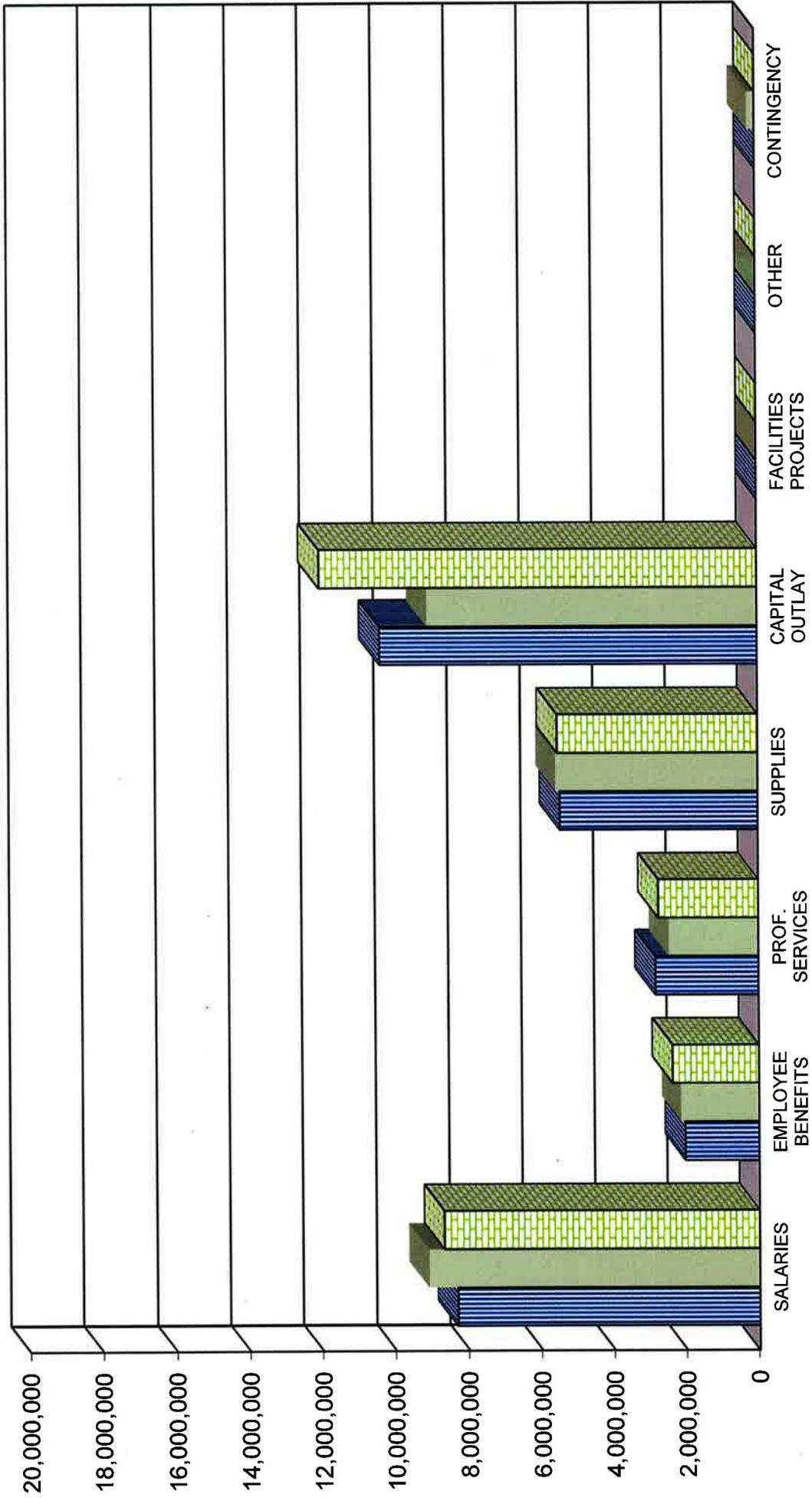
FY15 Actual
 FY16 Budget
 FY17 Budget



SOURCE OF FUNDS

O&M FUND EXPENDITURE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget



TYPE OF EXPENDITURE

FY 2017 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1111 GENERAL LEVY	\$ 28,843,638	\$ 28,933,000	\$ 28,592,000	-1.18%
1510 EARNED INTEREST	3,233	5,000	3,000	-40.00%
1720 FEES	63,720	62,000	62,000	0.00%
1910 RENT REVENUE	404,237	400,000	405,000	1.25%
1999 OTHER REVENUE	17,088	-	-	0.00%
TOTAL LOCAL REVENUE:	\$ 29,331,916	\$ 29,400,000	\$ 29,062,000	-1.15%
STATE SOURCES				
3001 GENERAL STATE AID	\$ -	\$ -	\$ -	0.00%
TOTAL STATE:	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING SOURCES:				
7320 TSFER FROM EDUCATION	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER:	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE:	\$ 29,331,916	\$ 29,400,000	\$ 29,062,000	

**FY 2017
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET**

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	2540 OPERATION & MAINTENANCE OF PLANT SERVICES				
1000	SALARIES	\$ 7,663,762	\$ 8,440,000	\$ 8,009,300	-5.10%
2000	BENEFITS	1,913,860	2,052,200	2,239,500	9.13%
3000	PROF. SERVICES	2,850,703	2,480,150	2,765,150	11.49%
4000	SUPPLIES	5,467,581	5,593,000	5,543,000	-0.89%
5000	CAPITAL OUTLAY	10,384,557	9,096,450	12,037,650	32.33%
5000	FACILITIES PROJECTS	-	-	-	0.00%
6000	OTHER	1,021	1,600	1,600	0.00%
	TOTAL:	\$ 28,281,484	\$ 27,663,400	\$ 30,596,200	10.60%
PROGRAM:	2541 OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT				
1000	SALARIES	\$ 265,225	\$ 279,000	\$ 273,300	-2.04%
2000	BENEFITS	45,861	47,900	54,000	12.73%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 311,086	\$ 326,900	\$ 327,300	0.12%
PROGRAM:	2546 SECURITY SERVICES				
1000	SALARIES	\$ 398,144	\$ 400,000	\$ 410,200	2.55%
2000	BENEFITS	80,250	53,900	96,000	78.11%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 478,394	\$ 453,900	\$ 506,200	11.52%
TOTAL EXPENDITURES:		\$ 29,070,964	\$ 28,444,200	\$ 31,429,700	10.50%

**FY 2017
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
OTHER FINANCING USES				
6000 CONTINGENCY	\$ -	\$ 200,000	\$ -	-100.00%
7000 TRANSFER OF INTEREST	-	-	-	0.00%
7001 TRANSFER CAPITAL IMP	-	-	-	0.00%
TOTAL:	\$ -	\$ 200,000	\$ -	-100.00%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 29,070,964	\$ 28,644,200	\$ 31,429,700	9.72%
NET CHANGE IN FUND BALANCE:	260,952	755,800	(2,367,700)	
FUND BALANCE @ END OF YEAR:	\$ 15,279,900	\$ 16,035,700	\$ 13,668,000	

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 2017
NAPERVILLE C.U.S.D 203
LAND / CASH FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1510 INTEREST EARNINGS	\$ 788	\$ -	\$ 1,000	0.00%
1920 OTHER	278,447	-	299,000	0.00%
TOTAL REVENUE:	\$ 279,235	\$ -	\$ 300,000	0.00%
EXPENDITURES				
5200 SITE IMPROVEMENTS	\$ -	\$ -	\$ 300,000	0.00%
OTHER FINANCING USES				
7000 TRANSFER OF INTEREST	-	-	-	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ -	\$ -	\$ 300,000	0.00%
NET CHANGE IN FUND BALANCE:	\$ 279,235	\$ -	\$ -	
FUND BALANCE @ END OF YEAR:	\$ 682,102	\$ 682,102	\$ 682,102	

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.

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 2017
NAPERVILLE C.U.S.D 203
DEBT SERVICE FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	\$ 3,111,861	\$ 3,138,000	\$ 3,148,400	0.33%
1510 EARNED INTEREST	66	-	-	0.00%
4869 FEDERAL SUBSIDY	400,167	420,000	338,300	-19.45%
TOTAL:	\$ 3,512,094	\$ 3,558,000	\$ 3,486,700	-2.00%
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	\$ -	\$ -	\$ 937,000	0.00%
7402 FINANCE INTEREST	-	-	-	0.00%
TOTAL OTHER:	\$ -	\$ -	\$ 937,000	0.00%
TOTAL REVENUE:	\$ 3,512,094	\$ 3,558,000	\$ 4,423,700	24.33%
EXPENDITURES				
3900 PROF. SERVICES	\$ 850	\$ 1,000	\$ 1,000	0.00%
6100 PRINCIPAL PAY	1,880,000	1,940,000	2,937,000	51.39%
6200 INTEREST PAY	1,641,453	1,574,800	1,477,712	-6.17%
TOTAL EXPENDITURES:	\$ 3,522,303	\$ 3,515,800	\$ 4,415,712	25.60%
NET CHANGE IN FUND BALANCE:	\$ (10,209)	\$ 42,200	\$ 7,988	
FUND BALANCE @ END OF YEAR:	\$ 1,439,619	\$ 1,481,819	\$ 1,489,807	

TRANSPORTATION FUND

Revenues and expenditures relative to the transportation of students are accounted for in this fund. The district currently owns over 138 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 2017 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

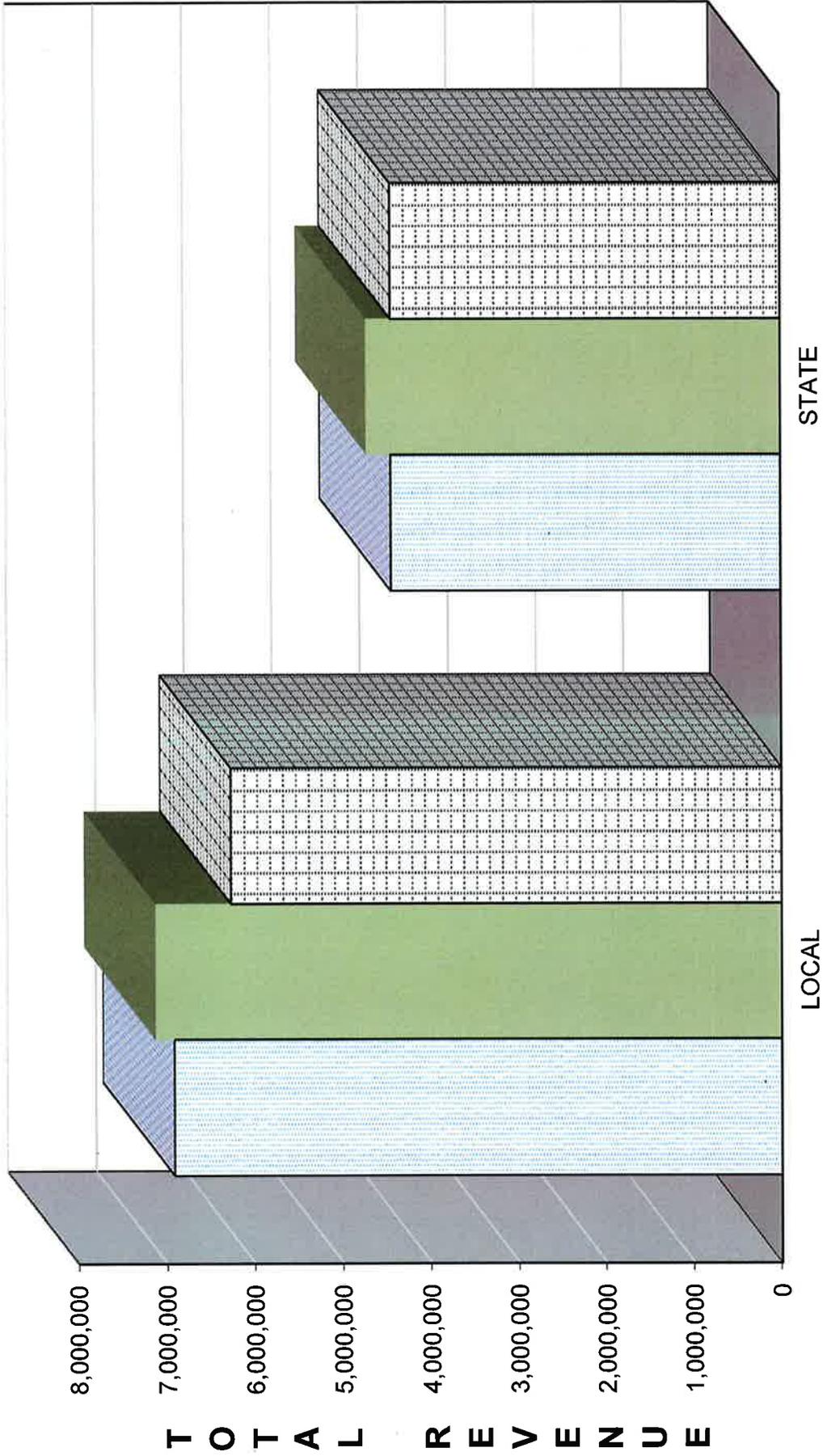
	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 6,917,964	\$ 7,134,500	\$ 6,274,300	-12.06%
STATE	4,444,054	4,716,500	4,445,000	-5.76%
TOTAL REVENUE:	\$ 11,362,018	\$ 11,851,000	\$ 10,719,300	-9.55%
EXPENDITURES				
SALARIES	\$ 3,729,863	\$ 4,098,500	\$ 3,905,400	-4.71%
EMPLOYEE BENEFITS	1,240,891	1,208,000	1,318,600	9.16%
PURCHASED SERVICES	3,433,321	3,850,200	3,857,700	0.19%
SUPPLIES	893,029	1,219,000	1,199,000	-1.64%
CAPITAL OUTLAY	1,265,684	1,275,000	1,030,000	-19.22%
OTHER	130	300	300	0.00%
CONTINGENCY	-	200,000	-	-100.00%
TOTAL EXPENDITURES:	\$ 10,562,918	\$ 11,851,000	\$ 11,311,000	-4.56%
NET CHANGE IN FUND BALANCE:	\$ 799,101	\$ -	\$ (591,700)	
FUND BALANCE @ END OF YEAR:	\$ 6,988,793	\$ 6,988,793	\$ 6,397,093	

REVENUE COMPARISON

FY15 Actual

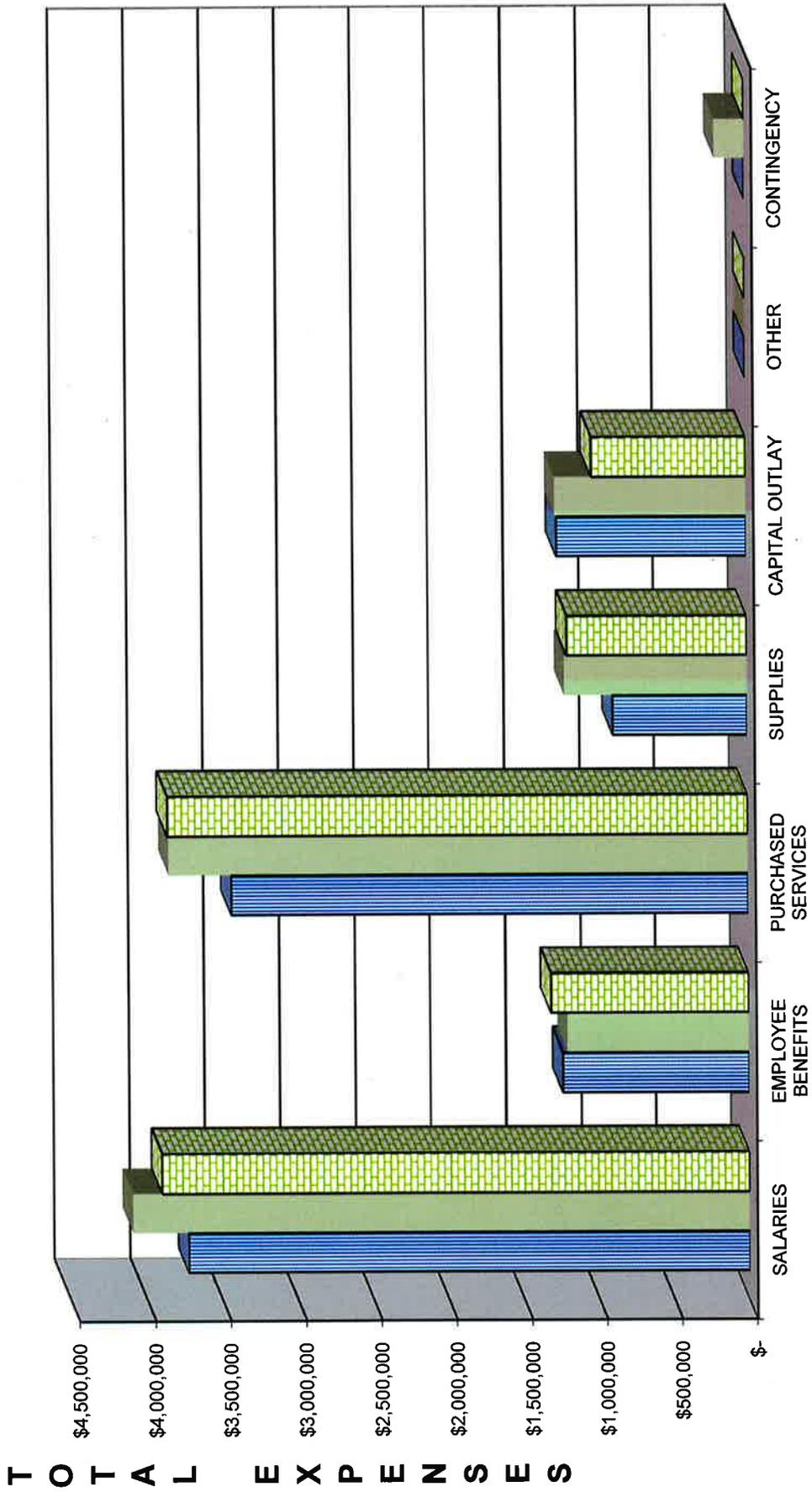
 FY16 Budget

 FY17 Budget



EXPENDITURE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget



TYPE OF EXPENDITURE

FY 2017 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1113 GENERAL LEVY	\$ 6,687,014	\$ 6,889,000	\$ 6,024,800	-12.54%
1411 FIELD TRIPS	230,457	245,000	249,000	1.63%
1510 EARNED INTEREST	118	500	500	0.00%
1999 OTHER REVENUE	375	-	-	0.00%
TOTAL LOCAL:	\$ 6,917,964	\$ 7,134,500	\$ 6,274,300	-12.06%
STATE SOURCES:				
3500 REGULAR TRANS AID	\$ 235,575	\$ 250,000	\$ 245,000	-2.00%
3510 SPEC. TRANS AID	4,208,479	4,466,500	4,200,000	-5.97%
3500 VOC ED TRANS AID	-	-	-	0.00%
TOTAL STATE:	\$ 4,444,054	\$ 4,716,500	\$ 4,445,000	-5.76%
TOTAL REVENUE:	\$ 11,362,018	\$ 11,851,000	\$ 10,719,300	-9.55%

FY 2017 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM: 2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE					
1000	SALARIES	\$ -	\$ -	-	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	16,178	15,000	20,000	33.33%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 16,178	\$ 15,000	\$ 20,000	33.33%
PROGRAM: 2551 TRANSPORTATION ADMINISTRATION					
1000	SALARIES	\$ 323,855	\$ 340,000	\$ 338,500	-0.44%
2000	BENEFITS	36,074	34,600	38,400	10.98%
3000	PROF. SERVICES	280,642	225,000	222,700	-1.02%
4000	SUPPLIES	11,091	25,500	25,000	-1.96%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	130	300	300	0.00%
	TOTAL:	\$ 651,792	\$ 625,400	\$ 624,900	-0.08%
PROGRAM: 2552 TRANSPORTATION SERVICES					
1000	SALARIES	\$ 3,103,348	\$ 3,411,500	\$ 3,248,700	-4.77%
2000	BENEFITS	1,135,329	1,090,900	1,206,300	10.58%
3000	PROF. SERVICES	3,117,787	3,592,700	3,592,000	-0.02%
4000	SUPPLIES	520,499	883,500	873,000	-1.19%
5000	CAPITAL OUTLAY	1,265,684	1,265,000	1,020,000	-19.37%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 9,142,647	\$ 10,243,600	\$ 9,940,000	-2.96%

FY 2017 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
PROGRAM: 2554 TRANSPORTATION MAINTENANCE				
1000 SALARIES	\$ 302,660	\$ 347,000	\$ 318,200	-8.30%
2000 BENEFITS	69,488	82,500	73,900	-10.42%
3000 PROF. SERVICES	18,714	17,500	23,000	31.43%
4000 SUPPLIES	351,835	300,000	300,000	0.00%
5000 CAPITAL OUTLAY	-	10,000	10,000	0.00%
6000 OTHER	-	-	-	0.00%
TOTAL:	\$ 742,697	\$ 757,000	\$ 725,100	-4.21%
PROGRAM: 2660 DATA PROCESSING				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	-	-	-	0.00%
4000 SUPPLIES	9,604	10,000	1,000	-90.00%
5000 CAPITAL OUTLAY	-	-	-	0.00%
6000 OTHER	-	-	-	0.00%
TOTAL:	\$ 9,604	\$ 10,000	\$ 1,000	-90.00%
PROGRAM: 6000 CONTINGENCY	-	200,000	-	-100.00%
TOTAL EXPENDITURES	\$ 10,562,918	\$ 11,851,000	\$ 11,311,000	-4.56%
NET CHANGE IN FUND BALANCE:	799,100	-	(591,700)	
FUND BALANCE @ END OF YEAR:	\$ 6,988,793	\$ 6,988,793	\$ 6,397,093	

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 2017
 NAPERVILLE C.U.S.D 203
 IL MUNICIPAL RETIREMENT FUND
 BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1114 I.M.R.F.	\$ 3,429,513	\$ 3,416,000	\$ 3,476,000	1.76%
1150 SOCIAL SECURITY LEVY	3,772,156	3,905,000	3,916,700	0.30%
1230 C.P.P.R.T.	230,000	235,000	238,600	1.53%
1510 EARNED INTEREST	131	-	-	0.00%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL REVENUE:	\$ 7,431,801	\$ 7,556,000	\$ 7,631,300	1.00%
EXPENDITURES				
2120 IMRF	\$ 3,514,947	\$ 3,651,000	\$ 3,800,000	4.08%
2130 FICA	1,894,710	1,923,000	1,956,000	1.72%
2600 MEDICARE	1,960,596	1,949,000	1,982,100	1.70%
TOTAL EXPENDITURES:	\$ 7,370,253	\$ 7,523,000	\$ 7,738,100	2.86%
NET CHANGE IN FUND BALANCE:	61,548	33,000	(106,800)	
FUND BALANCE @ END OF YEAR:	\$ 3,563,861	\$ 3,596,861	\$ 3,490,061	

WORKING CASH FUND

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

**FY 2017
NAPERVILLE C.U.S.D 203
WORKING CASH FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	\$ 1,837,783	\$ 1,998,000	\$ 1,766,300	-11.60%
1510 EARNED INTEREST	35	-	-	0.00%
TOTAL REVENUE:	\$ 1,837,818	\$ 1,998,000	\$ 1,766,300	-11.60%
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER OF WORKING CASH PRINCIPAL & INTEREST				
7000 TRANSFER	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ 1,837,818	\$ 1,998,000	\$ 1,766,300	
FUND BALANCE @ END OF YEAR:	\$ 7,064,819	\$ 9,062,819	\$ 10,829,119	

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 2017
NAPERVILLE C.U.S.D 203
TORT FUND
BUDGET SUMMARY**

	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2017 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ 2,029,172	\$ 2,040,000	\$ 815,700	-60.01%
1510 EARNED INTEREST	491	-	-	0.00%
1515 PROP. TAX INT. EARNINGS	-	-	-	0.00%
1990 OTHER	110,411	-	-	0.00%
TOTAL REVENUE:	\$ 2,140,074	\$ 2,040,000	\$ 815,700	-60.01%
EXPENDITURES				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	1,251,421	1,689,000	1,327,500	-21.40%
4000 SUPPLIES	-	-	-	0.00%
5000 CAPITAL OUTLAY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 1,251,421	\$ 1,689,000	\$ 1,327,500	-21.40%
NET CHANGE IN FUND BALANCE:	\$ 888,653	\$ 351,000	\$ (511,800)	
FUND BALANCE @ END OF YEAR:	\$ 1,475,861	\$ 1,826,861	\$ 1,315,061	