

# **NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203**



## **FY2021-2022 BUDGET**

FINAL VERSION – JUNE 21, 2021

**NAPERVILLE COMMUNITY UNIT SCHOOL  
DISTRICT 203**

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**BUDGET**

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FOR FISCAL YEAR JULY 1, 2021 THROUGH JUNE 30, 2022

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**BOARD OF EDUCATION**

	Term Expires
Tony Casey	2023
Charles Cush	2025
Kristin Fitzgerald	2025
Kristine Gericke	2023
Joe Kozminski	2023
Amanda McMillen	2025
Donna Wandke	2025

**DISTRICT ADMINISTRATION FOR 2021-2022**

Dan Bridges, Superintendent of Schools  
Roger Brunelle, Chief Information Officer  
Michael Frances, Chief Financial Officer/CSBO  
Bob Ross, Chief Human Resources Officer  
John Bruesch, Assistant Superintendent for Administrative Services  
Chuck Freundt, Assistant Superintendent for Elementary Education  
Dr. Chala Holland, Assistant Superintendent for Administrative Services  
Dr. Patrick Nolten, Assistant Superintendent for Assessment & Analytics  
Jayne Willard, Assistant Superintendent for Curriculum & Instruction  
Lisa Xagas, Assistant Superintendent of Student Services  
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, 2021 and ending June 30, 2022, 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 19, 2021 until June 21, 2021. The proposed budget will also be available for public inspection on the School District's website at <https://www.naperville203.org/Page/2946>.

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 21st day of June, 2021 at Naperville Central High School, 440 West Aurora Avenue. Naperville, Illinois.

Dated this 3rd day of May, 2021.

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 eighth largest school district in Illinois.

### **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 = \$305,565,269; 3.99% increase over prior year's original budget.
- Total Budget Expenditures = \$306,300,198; 4.31% increase from prior year's original budget.
- Net Change in Fund Balance = (\$734,929)
- Estimated Ending Fund Balance as of June 30, 2021 = \$105,991,960

### **Budget Background**

Over the last several months, Administration has been working to develop the Fiscal Year 2021-2022 Tentative Budget, which is based, in part, on the District's Five Year Financial Forecasting model (5Cast). Staffing recommendations, new initiatives, as well as the Return to Learn Plan were incorporated into the tentative budget for FY22. They are summarized below.

#### **Staffing Changes:**

The largest budget item is personnel costs which make up approximately 77% 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 2021.

	<b>2020-2021 Actual</b>	<b>2021-2022 Projected</b>	<b>Difference</b>
<b>Early Childhood</b>	36.00	36.00	0.00
<b>Elementary Schools</b>	561.61	562.93	1.32
<b>Junior High Schools</b>	301.21	303.02	1.81
<b>High Schools</b>	424.50	427.10	2.60
<b>Student Services (District Level)</b>	192.40	195.20	2.80
<b>Total</b>	1515.72	1524.25	8.53

Additionally, after a review of other staffing areas, there are two additional positions recommended for the upcoming year.

- 1.0 FTE – SSC/Supervisor of Special Education
- 1.0 FTE – Assistant Superintendent for Administrative Services

Budget Initiatives – Non-staffing:

Transportation GPS system – \$180,000 – Modernization of all district school buses to be outfitted with a GPS system to help in the tracking of students, bus arrival times, the monitoring of routes for idle time and safety

Administrator Development – \$10,000 – This initiative would provide summer professional development for up to two administrators that have demonstrated leadership potential in an effort to help grow and maintain our administrative staff.

Administrator and Non-Union Compensation Study – \$75,000 – A study to review and compare data to determine if future recommendations are to be made to the district pay bands.

Finally, as part of the recommendation for a successful return to learn plan, to help address students’ social, emotional, mental health, and academic needs resulting from the pandemic, the following positions and initiatives are being recommended and included in the tentative budget. These positions will be funded by the Elementary and Secondary Emergency Relief Fund (ESSER) as part of the American Rescue Plan (ARP) Act of 2021.

- 14.0 FTE – Math Specialists
- 8.0 FTE – Learning Behavior Specialists
- 4.0 FTE – English Learning Teachers
- 2.0 FTE – Social Workers

Other Return to Learn Initiatives

K-8 Jump Start – \$610,000 – Expands jump start to all elementary and junior high schools. This program will also provide additional support to identified students in the areas of academic / social and emotional learning.

Tutoring Services - \$1,530,000 – Intensive tutoring services will provide additional support in the areas of math and writing to any student that is recommended by their teacher. This service will be provided on site before or after school for students most impacted by the pandemic.

Community Schools \$4,500 – Expands mental health services provided with schools to all Title I schools

Learning Boot Camps - \$51,000 – This program will offer 2 week boot camps on specific skills that students need to strengthen in order to meet essential standards throughout the 2020-2021 school year. There will be courses in numeracy, literacy, executive functioning and social skills.

### **Future Trends**

#### **Enrollment:**

After many years of modest enrollment decreases, the District student enrollment has increased over the past few years and is projected to increase slightly over the next five years. During this time, high school enrollment will likely continue to decline while elementary and middle school enrollment is expected to increase.

#### **Labor Agreements:**

The District is currently in negotiations with the NUEA, the Naperville Education Support Professionals Association (NESPA), and will begin negotiations the Naperville Transportation Association (NTA) before the end of the current fiscal year. The District has current labor agreements with the following unions:

- Naperville Unit Education Association (NUEA) contract expires June 30, 2021.
- 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

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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 2022

## NAPERVILLE C.U.S.D. 203

### ALL FUNDS

### BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL [1]	\$ 259,401,471	\$ 262,431,742	\$ 268,966,507	2.49%
STATE [2]	23,321,292	22,536,166	22,237,533	-1.33%
FEDERAL	8,659,796	8,863,976	14,361,229	62.02%
<b>TOTAL REVENUE:</b>	<b>\$ 291,382,559</b>	<b>\$ 293,831,884</b>	<b>\$ 305,565,269</b>	<b>3.99%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 171,771,858	\$ 179,293,202	\$ 188,496,582	5.13%
EMPLOYEE BENEFITS [2]	43,281,250	44,503,679	47,180,910	6.02%
PROF. SERVICES	17,648,533	22,657,227	25,020,309	10.43%
SUPPLIES	14,443,989	15,197,320	16,166,750	6.38%
CAPITAL OUTLAY	12,718,073	10,533,296	8,422,879	-20.04%
TUITION/OTHER [1]	12,794,377	13,487,425	12,876,421	-4.53%
NON CAPITAL EQUIPMENT	-	5,839,800	6,011,347	2.94%
CONTINGENCY	-	2,125,000	2,125,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 272,658,082</b>	<b>\$ 293,636,950</b>	<b>\$ 306,300,198</b>	<b>4.31%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	\$ 8,320,161	\$ 4,375,321	\$ 4,093,460	-6.44%
TRANSFERS OUT	4,833,340	4,375,321	4,093,460	-6.44%
<b>TOTAL SOURCES (USES):</b>	<b>\$ 3,486,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>22,211,299</b>	<b>194,934</b>	<b>(734,929)</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 106,531,955</b>	<b>\$ 106,726,889</b>	<b>\$ 105,991,960</b>	

Note [1]: Does not include dollars received or spent for Student Activity purposes

Note [2]: Does not include TRS On-Behalf Payments made by the State of Illinois to TRS

# FY 2022 NAPERVILLE C.U.S.D 203 ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	O&M [3]	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	TOTAL
<b>REVENUE</b>									
LOCAL [1]	\$ 214,701,841	\$ 3,423,500	\$ 30,186,159	\$ -	\$ 9,303,737	\$ 9,189,263	\$ 1,007,589	\$ 1,154,418	\$ 268,966,507
STATE [2]	17,226,533	11,000	-	-	5,000,000	-	-	-	22,237,533
FEDERAL	12,821,229	1,355,000	-	185,000	-	-	-	-	14,361,229
<b>TOTAL:</b>	<b>\$ 244,749,603</b>	<b>\$ 4,789,500</b>	<b>\$ 30,186,159</b>	<b>\$ 185,000</b>	<b>\$ 14,303,737</b>	<b>\$ 9,189,263</b>	<b>\$ 1,007,589</b>	<b>\$ 1,154,418</b>	<b>\$ 305,565,269</b>
<b>EXPENDITURES</b>									
SALARIES	\$ 173,535,042	\$ 1,143,000	\$ 9,327,620	\$ -	\$ 4,490,920	\$ -	\$ -	\$ -	\$ 188,496,582
BENEFITS [2]	33,929,300	8,400	2,795,370	-	1,467,170	8,980,670	-	-	47,180,910
PROF. SERVICES	10,530,109	3,951,000	3,362,900	-	5,761,300	-	-	1,415,000	25,020,309
SUPPLIES	9,885,750	21,000	5,660,000	-	600,000	-	-	-	16,166,750
CAPITAL OUTLAY	447,879	20,000	6,395,000	-	1,560,000	-	-	-	8,422,879
TUITION/OTHER [1]	8,581,886	-	1,100	4,292,785	650	-	-	-	12,876,421
NON CAP EQUIP	5,480,247	10,000	520,000	-	1,100	-	-	-	6,011,347
CONTINGENCY	1,500,000	-	555,000	-	30,000	40,000	-	-	2,125,000
<b>TOTAL:</b>	<b>\$ 243,890,213</b>	<b>\$ 5,153,400</b>	<b>\$ 28,616,990</b>	<b>\$ 4,292,785</b>	<b>\$ 13,911,140</b>	<b>\$ 9,020,670</b>	<b>\$ -</b>	<b>\$ 1,415,000</b>	<b>\$ 306,300,198</b>
<b>TRANSFER IN (OUT)</b>	(4,093,460)	-	-	4,093,460	-	-	-	-	-
<b>NET CHANGE IN FB:</b>	(3,234,070)	(363,900)	1,569,169	(14,325)	392,597	168,593	1,007,589	(260,582)	(734,929)
<b>FB @ END OF YEAR:</b>	<b>\$ 56,990,909</b>	<b>\$ 2,235,131</b>	<b>\$ 22,728,778</b>	<b>\$ 224,213</b>	<b>\$ 7,073,010</b>	<b>\$ 422,267</b>	<b>\$ 15,682,684</b>	<b>\$ 634,967</b>	<b>\$ 105,991,960</b>

Note [1]: Does not include dollars received or spent for Student Activity purposes

Note [2]: Does not include TRS On-Behalf Payments made by the State of Illinois to TRS

Note [3]: Includes Land/Cash Sub-Fund

# EDUCATIONAL FUND

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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 2022

## NAPERVILLE C.U.S.D 203

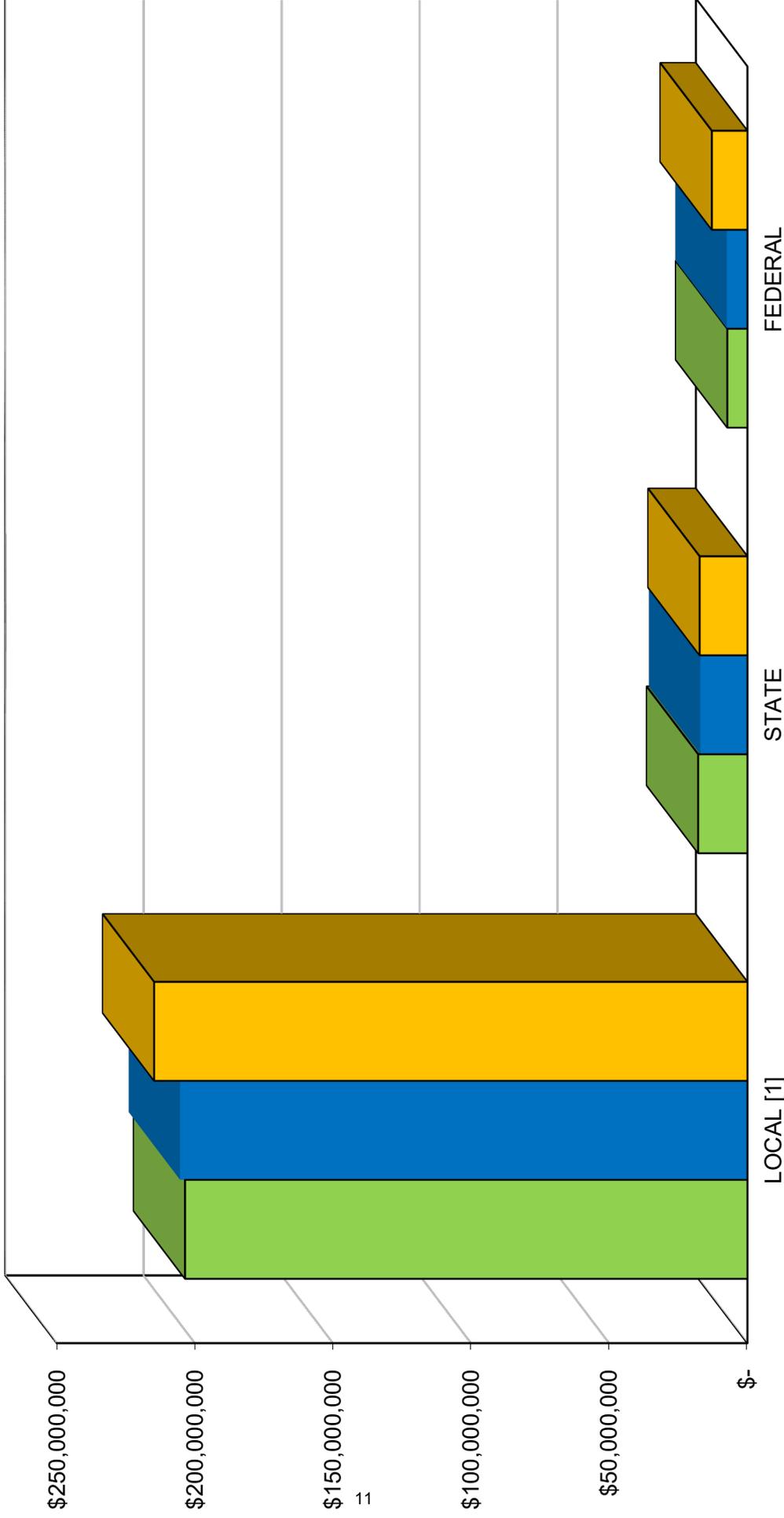
### EDUCATION FUND

### BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL [1]	\$ 203,506,010	\$ 205,328,299	\$ 214,701,841	4.57%
STATE	17,755,931	16,980,166	17,226,533	1.45%
FEDERAL	7,241,668	7,436,476	12,821,229	72.41%
<b>TOTAL REVENUE</b>	<b>\$ 228,503,610</b>	<b>\$ 229,744,941</b>	<b>\$ 244,749,603</b>	<b>6.53%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 158,405,324	\$ 164,703,142	\$ 173,535,042	5.36%
EMPLOYEE BENEFITS	30,898,640	31,775,940	33,929,300	6.78%
PROF. SERVICES	6,737,043	7,990,304	10,530,109	31.79%
SUPPLIES	8,584,438	9,233,820	9,885,750	7.06%
CAPITAL OUTLAY	3,899,358	434,517	447,879	3.08%
TUITION/OTHER [1]	7,683,406	8,870,654	8,581,886	-3.26%
NON CAPITAL EQUIPMENT	-	5,240,800	5,480,247	4.57%
CONTINGENCY	-	1,500,000	1,500,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 216,208,210</b>	<b>\$ 229,749,178</b>	<b>\$ 243,890,213</b>	<b>6.15%</b>
<b>OTHER FINANCING USES</b>				
TRANSFER TO O&M	\$ -	\$ -	\$ -	-
TRANSFER TO DEBT SERVICE	4,833,340	4,375,321	4,093,460	-6.44%
<b>TOTAL USES</b>	<b>\$ 4,833,340</b>	<b>\$ 4,375,321</b>	<b>\$ 4,093,460</b>	<b>-6.44%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$ 221,041,550</b>	<b>\$ 234,124,499</b>	<b>\$ 247,983,673</b>	<b>5.92%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	7,462,060	(4,379,558)	(3,234,070)	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>64,604,538</b>	<b>60,224,979</b>	<b>56,990,909</b>	

Note [1]: Does not include dollars received or spent for Student Activity purposes

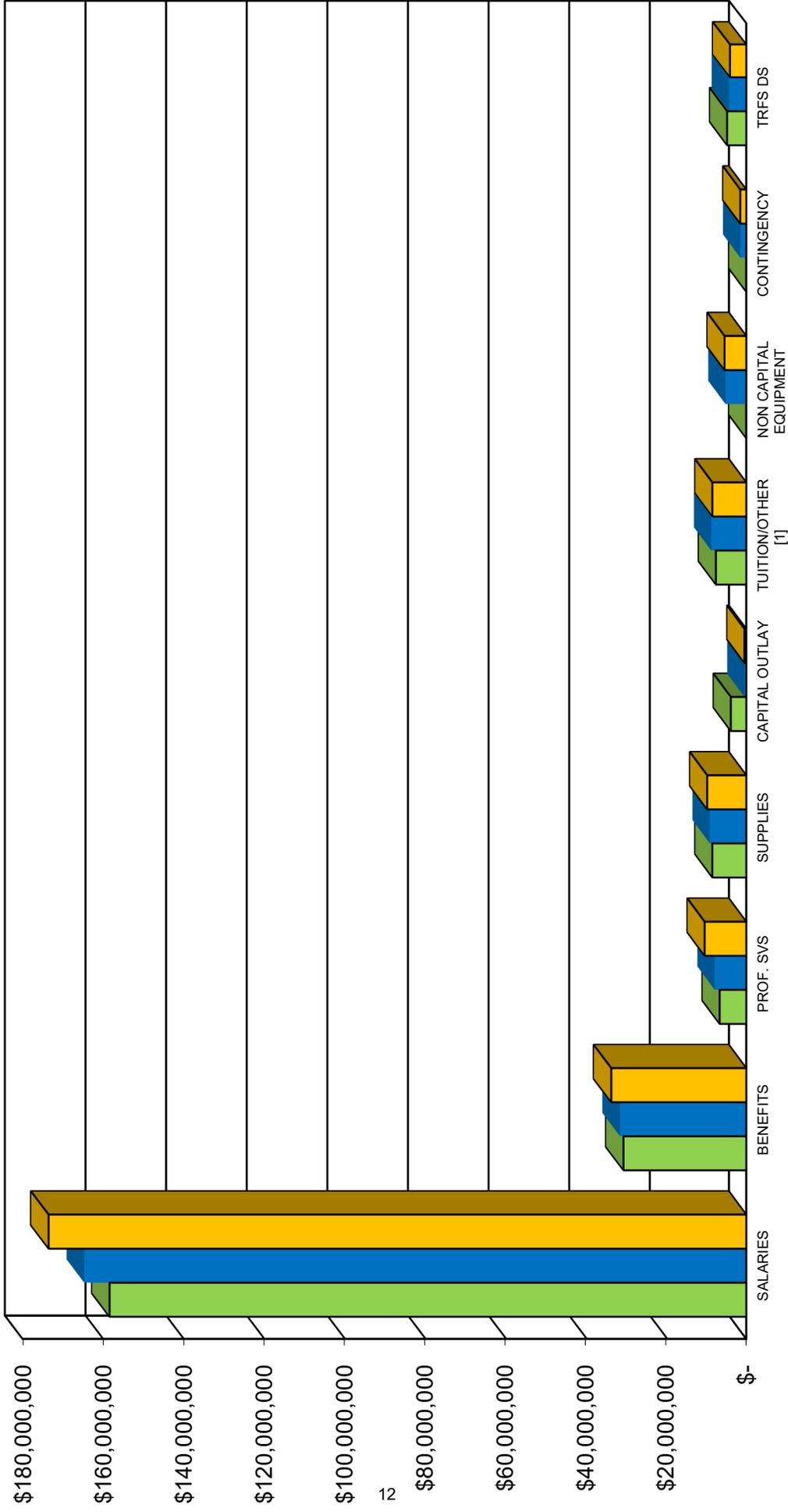
# EDUCATION FUND REVENUE COMPARISON



## SOURCE OF FUNDS

# EDUCATION FUND EXPENDITURE COMPARISON

■ FY19-20 Actual    
 ■ FY20-21 Budget    
 ■ FY21-22 Budget



TYPE OF EXPENDITURE

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1110 GENERAL LEVY	\$ 157,324,538	\$ 161,368,678	\$ 170,642,380	5.75%
1140 SPEC. ED. LEVY	34,280,484	35,008,186	35,857,921	2.43%
1230 C.P.P.R.T.	2,383,541	1,821,000	1,926,000	5.77%
1310 REGULAR TUITION	444,090	300,000	300,000	0.00%
1321 SUMMER SCH. TUITION	267,827	532,000	532,000	0.00%
1510 EARNED INTEREST	4,159,199	1,500,000	1,000,000	-33.33%
1711 ATHLETIC ADMISSIONS	97,556	67,500	67,500	0.00%
1712 ADMISSIONS - OTHER	62,297	38,000	38,000	0.00%
1720 STUDENT FEES	1,704,924	1,856,376	1,856,400	0.00%
1730 OTHER FEES	214,004	178,559	178,640	0.05%
1810 TEXTBOOK FEES	1,009,858	973,000	973,000	0.00%
1900 OTHER LOCAL	1,557,693	1,685,000	1,330,000	-21.07%
<b>TOTAL LOCAL:</b>	<b>\$ 203,506,010</b>	<b>\$ 205,328,299</b>	<b>\$ 214,701,841</b>	<b>4.57%</b>
<b>STATE SOURCES</b>				
3001 EVIDENCE BASED FUNDING	\$ 12,666,370	\$ 12,664,500	\$ 12,664,500	0.00%
3099 ALOP ROE	1,142,772	750,000	1,000,000	33.33%
3100 SPECIAL EDUCATION - PRIVATE	2,004,917	1,450,000	1,450,000	0.00%
3120 SPECIAL EDUCATION - ORPHANAGI	56,676	50,000	50,000	0.00%
3370 DRIVER ED AID	90,942	115,000	115,000	0.00%
3705 EARLY CHILDHOOD	1,633,423	1,786,353	1,782,720	-0.20%
3999 OTHER	160,830	164,313	164,313	0.00%
<b>TOTAL STATE:</b>	<b>\$ 17,755,931</b>	<b>\$ 16,980,166</b>	<b>\$ 17,226,533</b>	<b>1.45%</b>
<b>FEDERAL SOURCES</b>				
4300 TITLE I	\$ 1,362,844	\$ 995,000	\$ 1,411,461	41.86%
4600 IDEA	4,089,949	4,203,205	5,262,290	25.20%
4900 MEDICAID REIMBURSEMENT	-	350,000	350,000	0.00%
4999 OTHER	1,788,875	1,888,271	5,797,478	207.03%
<b>TOTAL FEDERAL:</b>	<b>\$ 7,241,668</b>	<b>\$ 7,436,476</b>	<b>\$ 12,821,229</b>	<b>72.41%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>OTHER SOURCES</b>				
7100 TRANSFERS IN	\$ -	\$ -	\$ -	-
7120 RECEIPT OF WORKING CASH	-	-	-	-
7210 PRINCIPAL ON BONDS SOLD	-	-	-	-
7990 CAPITAL LEASE PROCEEDS	3,486,821	-	-	-
7999 OTHER FINANCING SOURCES	-	-	-	-
<b>TOTAL OTHER:</b>	<b>\$ 3,486,821</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>\$ 231,990,431</b>	<b>\$ 229,744,941</b>	<b>\$ 244,749,603</b>	<b>6.53%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM: 1100 REGULAR EDUCATION</b>					
1000	SALARIES	\$ 72,300,377	\$ 77,561,722	\$ 83,117,842	7.16%
2000	BENEFITS	11,720,051	11,979,425	13,214,780	10.31%
3000	PROF. SERVICES	1,110,399	1,613,350	3,098,360	92.05%
4000	SUPPLIES	4,360,504	4,452,786	5,038,245	13.15%
5000	CAPITAL OUTLAY	3,621,532	25,000	27,000	8.00%
6000	OTHER	11,937	25,000	25,000	0.00%
7000	NON CAPITAL EQUIPMENT	-	3,133,600	4,799,947	53.18%
	<b>TOTAL:</b>	<b>\$ 93,124,800</b>	<b>\$ 98,790,884</b>	<b>\$ 109,321,174</b>	<b>10.66%</b>
<b>PROGRAM: 1200 SPECIAL EDUCATION</b>					
1000	SALARIES	\$ 23,019,811	\$ 23,054,982	\$ 23,983,886	4.03%
2000	BENEFITS	5,620,552	6,113,490	6,424,690	5.09%
3000	PROF. SERVICES	77,298	68,900	80,300	16.55%
4000	SUPPLIES	578,996	887,670	1,192,376	34.33%
5000	CAPITAL OUTLAY	47,879	136,000	178,000	30.88%
6000	OTHER	4,041	8,000	6,500	-18.75%
7000	NON CAPITAL EQUIPMENT	-	14,700	14,700	0.00%
	<b>TOTAL:</b>	<b>\$ 29,348,578</b>	<b>\$ 30,283,742</b>	<b>\$ 31,880,452</b>	<b>5.27%</b>
<b>PROGRAM: 1400 VOCATIONAL EDUCATION</b>					
1000	SALARIES	\$ 3,233,584	\$ 3,316,480	\$ 3,483,130	5.02%
2000	BENEFITS	385,611	472,470	498,860	5.59%
3000	PROF. SERVICES	968	1,540	6,345	312.01%
4000	SUPPLIES	116,113	129,029	163,578	26.78%
5000	CAPITAL OUTLAY	92,000	90,517	91,879	1.50%
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 3,828,277</b>	<b>\$ 4,010,036</b>	<b>\$ 4,243,792</b>	<b>5.83%</b>
<b>PROGRAM: 1500 INTERSCHOLASTICS</b>					
1000	SALARIES	\$ 4,656,322	\$ 5,122,480	\$ 5,092,980	-0.58%
2000	BENEFITS	147,424	214,760	227,610	5.98%
3000	PROF. SERVICES	214,960	296,250	318,550	7.53%
4000	SUPPLIES	196,150	175,965	179,750	2.15%
5000	CAPITAL OUTLAY	2,892	3,000	23,000	666.67%
6000	OTHER	107,795	95,100	95,100	0.00%
7000	NON CAPITAL EQUIPMENT	-	27,500	27,500	0.00%
	<b>TOTAL:</b>	<b>\$ 5,325,543</b>	<b>\$ 5,935,055</b>	<b>\$ 5,964,490</b>	<b>0.50%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>1600 SUMMER SCHOOL</b>				
	1000 SALARIES	\$ 1,209,957	\$ 1,253,100	\$ 1,318,400	5.21%
	2000 BENEFITS	30,666	33,760	35,900	6.34%
	3000 PROF. SERVICES	63,875	40,000	65,000	62.50%
	4000 SUPPLIES	41,852	46,000	36,000	-21.74%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	2,960	45,000	45,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 1,349,310</b>	<b>\$ 1,417,860</b>	<b>\$ 1,500,300</b>	<b>5.81%</b>
<b>PROGRAM:</b>	<b>1650 GIFTED</b>				
	1000 SALARIES	\$ 2,647,490	\$ 2,391,570	\$ 2,484,840	3.90%
	2000 BENEFITS	372,841	384,950	406,670	5.64%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 3,020,331</b>	<b>\$ 2,776,520</b>	<b>\$ 2,891,510</b>	<b>4.14%</b>
<b>PROGRAM:</b>	<b>1800 ENGLISH LANGUAGE LEARNERS</b>				
	1000 SALARIES	\$ 7,000,275	\$ 6,782,190	\$ 7,041,160	3.82%
	2000 BENEFITS	1,330,269	1,332,845	1,399,210	4.98%
	3000 PROF. SERVICES	-	18,000	-	-100.00%
	4000 SUPPLIES	64,839	98,381	52,790	-46.34%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 8,395,382</b>	<b>\$ 8,231,416</b>	<b>\$ 8,493,160</b>	<b>3.18%</b>
<b>PROGRAM:</b>	<b>1900 ALTERNATE PLACEMENTS</b>				
	1000 SALARIES	\$ 4,435	\$ 19,360	\$ 9,200	-52.48%
	2000 BENEFITS	67	1,840	1,960	6.52%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	7,213,567	8,000,000	7,877,382	-1.53%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 7,218,069</b>	<b>\$ 8,021,200</b>	<b>\$ 7,888,542</b>	<b>-1.65%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2110 ATTENDANCE &amp; SOCIAL WORK SERVICES</b>				
	1000 SALARIES	\$ 3,441,896	\$ 3,653,248	\$ 3,789,700	3.74%
	2000 BENEFITS	528,625	550,730	581,830	5.65%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	3,132	2,000	3,000	50.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 3,973,653</b>	<b>\$ 4,205,978</b>	<b>\$ 4,374,530</b>	<b>4.01%</b>
<b>PROGRAM:</b>	<b>2120 GUIDANCE</b>				
	1000 SALARIES	\$ 3,609,767	\$ 3,537,240	\$ 3,673,090	3.84%
	2000 BENEFITS	574,285	633,260	668,930	5.63%
	3000 PROF. SERVICES	4,850	10,000	12,500	25.00%
	4000 SUPPLIES	6,010	13,000	8,000	-38.46%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 4,194,912</b>	<b>\$ 4,193,500</b>	<b>\$ 4,362,520</b>	<b>4.03%</b>
<b>PROGRAM:</b>	<b>2130 HEALTH SERVICES</b>				
	1000 SALARIES	\$ 3,340,319	\$ 3,901,220	\$ 4,042,930	3.63%
	2000 BENEFITS	565,179	559,998	590,840	5.51%
	3000 PROF. SERVICES	128,168	-	195,000	-
	4000 SUPPLIES	71,245	871,000	50,000	-94.26%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 4,104,912</b>	<b>\$ 5,332,217</b>	<b>\$ 4,878,770</b>	<b>-8.50%</b>
<b>PROGRAM:</b>	<b>2140 PSYCHOLOGICAL SERVICES</b>				
	1000 SALARIES	\$ 3,806,394	\$ 3,887,630	\$ 4,039,240	3.90%
	2000 BENEFITS	591,007	602,480	636,490	5.65%
	3000 PROF. SERVICES	98,427	150,000	195,000	30.00%
	4000 SUPPLIES	92	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 4,495,920</b>	<b>\$ 4,640,110</b>	<b>\$ 4,870,730</b>	<b>4.97%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2150 SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>				
	1000 SALARIES	\$ 3,566,414	\$ 3,713,080	\$ 3,857,880	3.90%
	2000 BENEFITS	562,445	608,000	642,220	5.63%
	3000 PROF. SERVICES	176,682	65,000	195,000	200.00%
	4000 SUPPLIES	599	900	2,350	161.11%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 4,306,139</b>	<b>\$ 4,386,980</b>	<b>\$ 4,697,450</b>	<b>7.08%</b>
<b>PROGRAM:</b>	<b>2190 DIRECTORS OF SAFETY</b>				
	1000 SALARIES	\$ 122,437	\$ 81,410	\$ 83,030	1.99%
	2000 BENEFITS	1,631	1,040	1,080	3.85%
	3000 PROF. SERVICES	213,920	265,000	265,000	0.00%
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 337,987</b>	<b>\$ 347,450</b>	<b>\$ 349,110</b>	<b>0.48%</b>
<b>PROGRAM:</b>	<b>2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>				
	1000 SALARIES	\$ 5,703,269	\$ 6,267,011	\$ 6,309,560	0.68%
	2000 BENEFITS	785,552	902,670	954,120	5.70%
	3000 PROF. SERVICES	684,483	1,079,364	1,243,821	15.24%
	4000 SUPPLIES	90,645	99,900	273,592	173.87%
	5000 CAPITAL OUTLAY	78,173	25,000	25,000	0.00%
	6000 OTHER	446	5,000	5,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	30,000	30,000	0.00%
	<b>TOTAL:</b>	<b>\$ 7,342,568</b>	<b>\$ 8,408,945</b>	<b>\$ 8,841,093</b>	<b>5.14%</b>
<b>PROGRAM:</b>	<b>2220 EDUCATIONAL MEDIA SERVICES</b>				
	1000 SALARIES	\$ 3,700,447	\$ 3,671,760	\$ 3,836,520	4.49%
	2000 BENEFITS	1,050,538	1,161,920	1,226,760	5.58%
	3000 PROF. SERVICES	250,682	200,000	240,000	20.00%
	4000 SUPPLIES	317,601	162,593	167,551	3.05%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	170,000	245,000	44.12%
	<b>TOTAL:</b>	<b>\$ 5,319,268</b>	<b>\$ 5,366,273</b>	<b>\$ 5,715,831</b>	<b>6.51%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2230 ASSESSMENT &amp; TESTING</b>				
	1000 SALARIES	\$ 243,573	\$ 230,560	\$ 235,790	2.27%
	2000 BENEFITS	97,886	83,980	88,630	5.54%
	3000 PROF. SERVICES	266,979	324,868	329,000	1.27%
	4000 SUPPLIES	81,353	48,020	158,598	230.27%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	204	704	245.10%
	7000 NON CAPITAL EQUIPMENT	-	3,000	3,000	0.00%
	<b>TOTAL:</b>	<b>\$ 689,790</b>	<b>\$ 690,632</b>	<b>\$ 815,722</b>	<b>18.11%</b>
<b>PROGRAM:</b>	<b>2310 BOARD OF EDUCATION SERVICES</b>				
	1000 SALARIES	\$ 124,648	\$ 235,344	\$ 239,394	1.72%
	2000 BENEFITS	48,477	50,830	53,690	5.63%
	3000 PROF. SERVICES	367,369	641,000	639,000	-0.31%
	4000 SUPPLIES	33,992	50,000	26,000	-48.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	63,513	60,000	60,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	25,000	25,000	0.00%
	<b>TOTAL:</b>	<b>\$ 637,998</b>	<b>\$ 1,062,174</b>	<b>\$ 1,043,084</b>	<b>-1.80%</b>
<b>PROGRAM:</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>				
	1000 SALARIES	\$ 873,810	\$ 935,840	\$ 1,145,500	22.40%
	2000 BENEFITS	193,998	181,350	164,090	-9.52%
	3000 PROF. SERVICES	25,756	85,300	72,000	-15.59%
	4000 SUPPLIES	14,494	26,450	13,000	-50.85%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	3,098	6,500	6,500	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 1,111,155</b>	<b>\$ 1,235,440</b>	<b>\$ 1,401,090</b>	<b>13.41%</b>
<b>PROGRAM:</b>	<b>2330 SPECIAL AREA ADMINISTRATION SERVICES</b>				
	1000 SALARIES	\$ 548,780	\$ 771,936	\$ 568,110	-26.40%
	2000 BENEFITS	174,278	217,100	228,880	5.43%
	3000 PROF. SERVICES	132,024	62,650	151,650	142.06%
	4000 SUPPLIES	5,846	11,500	14,000	21.74%
	5000 CAPITAL OUTLAY	4,302	5,000	3,000	-40.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 865,231</b>	<b>\$ 1,068,186</b>	<b>\$ 965,640</b>	<b>-9.60%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2410 OFFICE OF THE PRINCIPAL SERVICES</b>				
	1000 SALARIES	\$ 8,266,255	\$ 8,039,960	\$ 8,515,870	5.92%
	2000 BENEFITS	2,675,013	2,097,160	2,212,970	5.52%
	3000 PROF. SERVICES	49,860	60,000	62,000	3.33%
	4000 SUPPLIES	4,304	12,500	12,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	32,688	30,000	30,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 11,028,120</b>	<b>\$ 10,239,620</b>	<b>\$ 10,833,340</b>	<b>5.80%</b>
<b>PROGRAM:</b>	<b>2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>				
	1000 SALARIES	\$ 1,772,317	\$ 1,539,910	\$ 1,575,820	2.33%
	2000 BENEFITS	449,082	331,670	350,280	5.61%
	3000 PROF. SERVICES	44,775	-	56,000	-
	4000 SUPPLIES	2,539	5,000	-	-100.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	15,000	50,000	50,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 2,283,712</b>	<b>\$ 1,926,580</b>	<b>\$ 2,032,100</b>	<b>5.48%</b>
<b>PROGRAM:</b>	<b>2510 DIRECTION OF BUSINESS SUPPORT SERVICES</b>				
	1000 SALARIES	\$ 216,478	\$ 198,710	\$ 210,000	5.68%
	2000 BENEFITS	45,698	44,060	46,190	4.83%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 262,176</b>	<b>\$ 242,770</b>	<b>\$ 256,190</b>	<b>5.53%</b>
<b>PROGRAM:</b>	<b>2520 FISCAL SERVICES</b>				
	1000 SALARIES	\$ 480,567	\$ 649,810	\$ 666,480	2.57%
	2000 BENEFITS	79,734	117,600	124,120	5.54%
	3000 PROF. SERVICES	133,311	97,500	92,500	-5.13%
	4000 SUPPLIES	9,385	7,500	7,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	4,594	1,000	4,850	385.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 707,592</b>	<b>\$ 873,410</b>	<b>\$ 895,450</b>	<b>2.52%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2540 DATA/PHONE LINES</b>				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	1,205,224	897,172	1,121,562	25.01%
	4000 SUPPLIES	488,979	1,500	1,250	-16.67%
	5000 CAPITAL OUTLAY	(0)	25,000	25,000	0.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	378,000	165,100	-56.32%
	<b>TOTAL:</b>	<b>\$ 1,694,203</b>	<b>\$ 1,301,672</b>	<b>\$ 1,312,912</b>	<b>0.86%</b>
<b>PROGRAM:</b>	<b>2552 TRANSPORTATION SERVICES</b>				
	1000 SALARIES [1]	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>PROGRAM:</b>	<b>2560 FOOD SERVICES</b>				
	1000 SALARIES	\$ 108	\$ 3,900	\$ 3,900	0.00%
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	16,179	51,600	53,000	2.71%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 16,287</b>	<b>\$ 55,500</b>	<b>\$ 56,900</b>	<b>2.52%</b>
<b>PROGRAM:</b>	<b>2570 INTERNAL SERVICES</b>				
	1000 SALARIES	\$ 168,525	\$ 77,120	\$ 78,520	1.82%
	2000 BENEFITS	66,806	6,900	7,280	5.51%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	53,525	70,000	59,000	-15.71%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 288,856</b>	<b>\$ 154,020</b>	<b>\$ 144,800</b>	<b>-5.99%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2630 INFORMATION SERVICES</b>				
	1000 SALARIES	\$ 105,058	\$ 102,190	\$ 104,290	2.05%
	2000 BENEFITS	310	-	-	-
	3000 PROF. SERVICES	38,857	77,200	62,000	-19.69%
	4000 SUPPLIES	53,885	58,000	65,000	12.07%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	2,372	3,000	3,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 200,482</b>	<b>\$ 240,390</b>	<b>\$ 234,290</b>	<b>-2.54%</b>
<b>PROGRAM:</b>	<b>2640 STAFF SERVICES</b>				
	1000 SALARIES	\$ 1,018,027	\$ 852,830	\$ 903,160	5.90%
	2000 BENEFITS	2,154,664	2,510,550	2,527,910	0.69%
	3000 PROF. SERVICES	109,941	105,900	156,500	47.78%
	4000 SUPPLIES	1,996	3,500	3,000	-14.29%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	980	3,000	4,000	33.33%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 3,285,608</b>	<b>\$ 3,475,780</b>	<b>\$ 3,594,570</b>	<b>3.42%</b>
<b>PROGRAM:</b>	<b>2660 DATA PROCESSING SERVICES</b>				
	1000 SALARIES	\$ 2,026,679	\$ 1,980,690	\$ 2,071,520	4.59%
	2000 BENEFITS	401,146	409,300	431,980	5.54%
	3000 PROF. SERVICES	582,975	910,500	1,023,500	12.41%
	4000 SUPPLIES	1,902,727	1,801,900	2,145,700	19.08%
	5000 CAPITAL OUTLAY	17,429	125,000	75,000	-40.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	1,459,000	170,000	-88.35%
	<b>TOTAL:</b>	<b>\$ 4,930,955</b>	<b>\$ 6,686,390</b>	<b>\$ 5,917,700</b>	<b>-11.50%</b>
<b>PROGRAM:</b>	<b>2900 OTHER SUPPORT SERVICES</b>				
	1000 SALARIES	\$ 519,832	\$ 180,910	\$ 349,730	93.32%
	2000 BENEFITS	118,952	43,490	45,900	5.54%
	3000 PROF. SERVICES	534,565	591,530	555,250	-6.13%
	4000 SUPPLIES	9,303	25,126	22,126	-11.94%
	5000 CAPITAL OUTLAY	35,152	-	-	-
	6000 OTHER	-	500	500	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 1,217,804</b>	<b>\$ 841,556</b>	<b>\$ 973,506</b>	<b>15.68%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>3000 COMMUNITY SERVICES</b>				
	1000 SALARIES	\$ 677,472	\$ 688,950	\$ 703,570	2.12%
	2000 BENEFITS	125,856	128,313	135,430	5.55%
	3000 PROF. SERVICES	220,695	329,280	294,271	-10.63%
	4000 SUPPLIES	58,153	122,000	137,844	12.99%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	3,105	4,350	4,350	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 1,085,281</b>	<b>\$ 1,272,893</b>	<b>\$ 1,275,465</b>	<b>0.20%</b>
<b>PROGRAM:</b>	<b>4210 PAYMENTS FOR REGULAR PROGRAMS</b>				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 TUITION/OTHER	5,689	-	5,000	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 5,689</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>-</b>
<b>PROGRAM:</b>	<b>4220 PAYMENTS FOR TUITION PROGRAMS</b>				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 TUITION/OTHER	60,387	384,000	209,000	-45.57%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 60,387</b>	<b>\$ 384,000</b>	<b>\$ 209,000</b>	<b>-45.57%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM: 4240 PAYMENTS FOR TECH PROGRAMS</b>				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 BENEFITS	-	-	-	-
3000 PROF. SERVICES	-	-	-	-
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 TUITION/OTHER	151,236	150,000	150,000	0.00%
7000 NON CAPITAL EQUIPMENT	-	-	-	-
<b>TOTAL:</b>	<b>\$ 151,236</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>0.00%</b>
<b>PROGRAM: 6000 CONTINGENCY</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>	
<b>OTHER FINANCING USES</b>				
8130 TRANSFER TO O&M	\$ -	\$ -	\$ -	-
8610 TRANSFER TO DEBT SERV	4,833,340	4,375,321	4,093,460	-6.44%
<b>TOTAL:</b>	<b>\$ 4,833,340</b>	<b>\$ 4,375,321</b>	<b>\$ 4,093,460</b>	<b>-6.44%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 221,041,550</b>	<b>\$ 234,124,499</b>	<b>\$ 247,983,673</b>	<b>5.92%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>10,948,881</b>	<b>(4,379,558)</b>	<b>(3,234,070)</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 64,604,538</b>	<b>\$ 60,224,979</b>	<b>\$ 56,990,909</b>	

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

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# CAFETERIA FUND

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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 2022 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
1600 CAFETERIA RECEIPTS	\$ 2,338,791	\$ 3,007,820	\$ 3,161,000	5.09%
1691 COMMODITY USAGE	200,676	262,500	262,500	0.00%
1900 OTHER REVENUE	4,000	-	-	-
3360 STATE AID - FREE LUNCHES	9,028	11,000	11,000	0.00%
4210 FEDERAL AID - LUNCHES	873,365	1,200,000	1,250,000	4.17%
4215 FEDERAL AID - MILK	2,804	5,000	5,000	0.00%
4220 FEDERAL AID - BREAKFAST	11,928	-	100,000	-
4225 FEDERAL AID - SFSP	269,272	-	-	-
<b>TOTAL REVENUE:</b>	<b>\$ 3,709,864</b>	<b>\$ 4,486,320</b>	<b>\$ 4,789,500</b>	<b>6.76%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ 1,042,045	\$ 1,110,000	\$ 1,143,000	2.97%
2000 EMPLOYEE BENEFITS	5,620	8,000	8,400	5.00%
3000 PROF. SERVICES	2,938,469	3,780,400	3,951,000	4.51%
4000 SUPPLIES	22,496	21,000	21,000	0.00%
5000 CAPITAL OUTLAY	-	20,000	20,000	0.00%
6000 OTHER	81	-	-	-
7000 NON CAPITAL EQUIPMENT	-	10,000	10,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,008,711</b>	<b>\$ 4,949,400</b>	<b>\$ 5,153,400</b>	<b>4.12%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>(298,847)</b>	<b>(463,080)</b>	<b>(363,900)</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>3,062,111</b>	<b>2,599,031</b>	<b>2,235,131</b>	

# OPERATIONS AND MAINTENANCE FUND

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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.

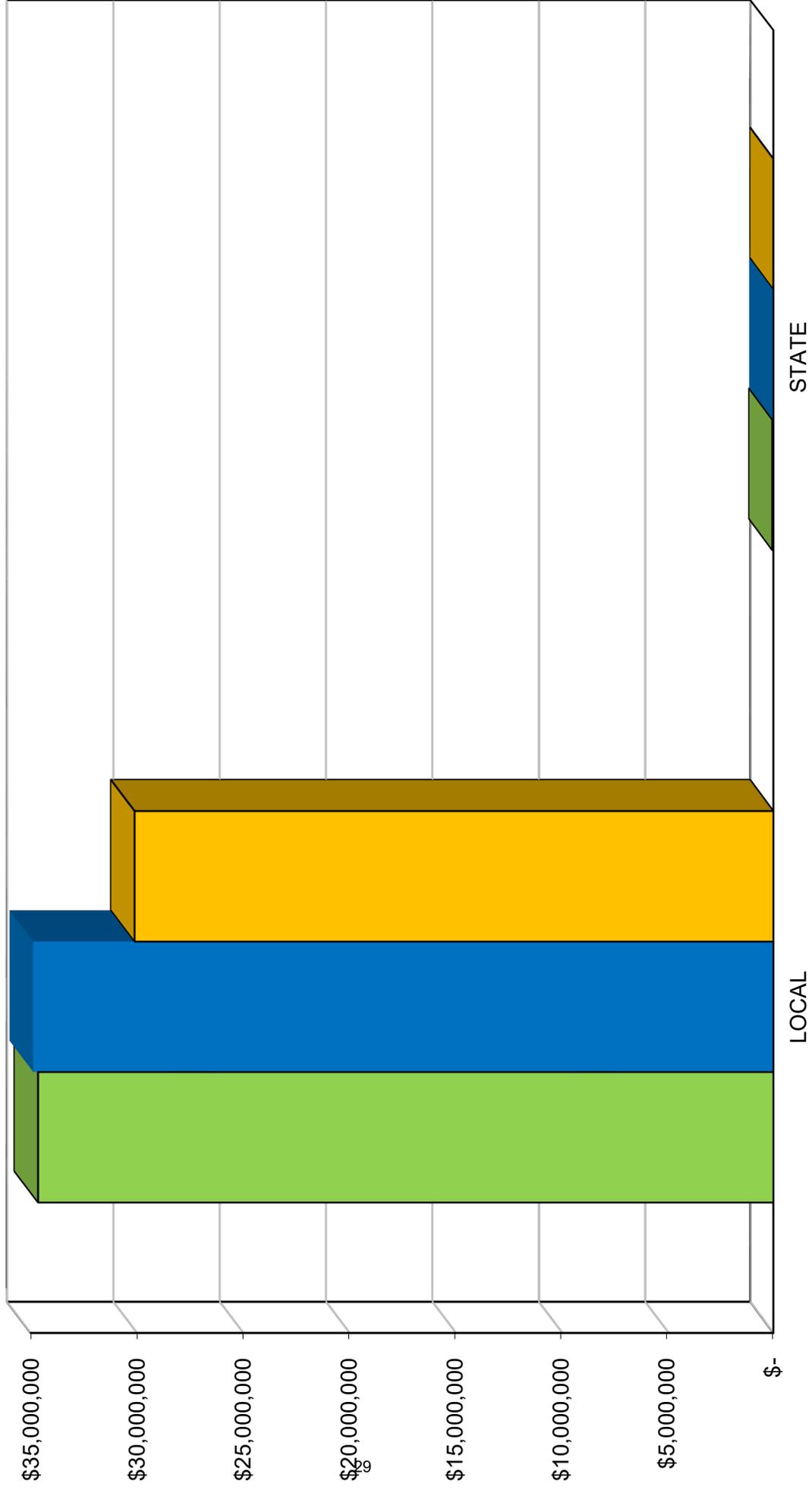
## *EXPENDITURES*

- 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 2022**  
**NAPERVILLE C.U.S.D. 203**  
**OPERATIONS AND MAINTENANCE FUND**  
**BUDGET SUMMARY**

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL	\$ 34,647,552	\$ 34,875,187	\$ 30,110,559	-13.66%
STATE	50,000	50,000	-	-100.00%
<b>TOTAL REVENUE:</b>	<b>\$ 34,697,552</b>	<b>\$ 34,925,187</b>	<b>\$ 30,110,559</b>	<b>-13.79%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 8,414,978	\$ 9,089,610	\$ 9,327,620	2.62%
EMPLOYEE BENEFITS	2,677,891	2,615,600	2,795,370	6.87%
PROF. SERVICES	2,652,746	3,654,277	3,362,900	-7.97%
SUPPLIES	5,415,087	5,360,500	5,660,000	5.59%
CAPITAL OUTLAY	7,411,667	8,565,000	6,395,000	-25.34%
OTHER	-	1,750	1,100	-37.14%
NON CAPITAL EQUIPMENT	-	589,000	520,000	-11.71%
CONTINGENCY	-	555,000	555,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 26,572,370</b>	<b>\$ 30,430,737</b>	<b>\$ 28,616,990</b>	<b>-5.96%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	-	-
<b>TOTAL SOURCES (USES):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 8,125,182</b>	<b>\$ 4,494,450</b>	<b>\$ 1,493,569</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 15,620,073</b>	<b>\$ 20,114,523</b>	<b>\$ 21,608,092</b>	

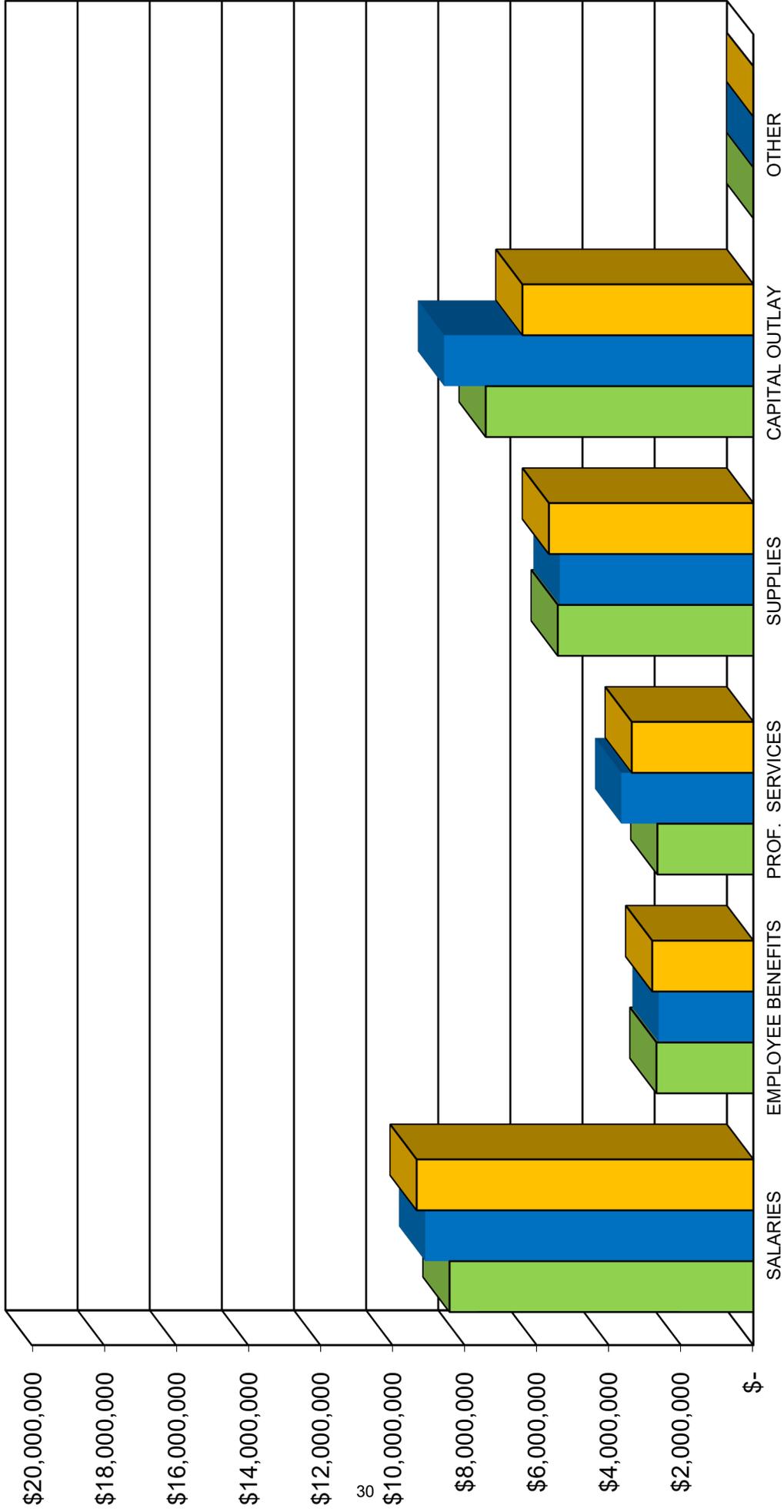
# O&M FUND REVENUE COMPARISON



## SOURCE OF FUNDS

# O&M FUND EXPENDITURE COMPARISON

■ FY19-20 Actual  
 ■ FY20-21 Budget  
 ■ FY21-22 Budget



## TYPE OF EXPENDITURE

# FY 2022 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1111 GENERAL LEVY	\$ 33,776,605	\$ 34,361,187	\$ 29,486,559	-14.19%
1510 EARNED INTEREST	500,838	250,000	160,000	-36.00%
1720 FEES	51,918	64,000	64,000	0.00%
1910 RENT REVENUE	315,933	200,000	400,000	100.00%
1999 OTHER REVENUE	2,257	-	-	-
<b>TOTAL LOCAL REVENUE:</b>	<b>\$ 34,647,552</b>	<b>\$ 34,875,187</b>	<b>\$ 30,110,559</b>	<b>-13.66%</b>
<b>STATE SOURCES</b>				
3001 GENERAL STATE AID	\$ 50,000	\$ 50,000	\$ -	-100.00%
<b>TOTAL STATE:</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>OTHER FINANCING SOURCES:</b>				
7320 TSFER FROM EDUCATION	\$ -	\$ -	\$ -	-
<b>TOTAL OTHER:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL REVENUE:</b>	<b>\$ 34,697,552</b>	<b>\$ 34,925,187</b>	<b>\$ 30,110,559</b>	

**FY 2022  
NAPERVILLE C.U.S.D. 203  
OPERATIONS AND MAINTENANCE FUND  
BUDGET**

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM:</b>	<b>2540 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>				
	1000 SALARIES	\$ 7,653,612	\$ 8,296,090	\$ 8,515,840	2.65%
	2000 BENEFITS	2,432,918	2,334,600	2,500,310	7.10%
	3000 PROF. SERVICES	2,652,746	3,654,277	3,362,900	-7.97%
	4000 SUPPLIES	5,415,087	5,360,500	5,660,000	5.59%
	5000 CAPITAL OUTLAY	7,411,667	8,565,000	6,395,000	-25.34%
	6000 OTHER	-	1,750	1,100	-37.14%
	7000 NON CAPITAL EQUIPMENT	-	589,000	520,000	-11.71%
	<b>TOTAL:</b>	<b>\$ 25,566,031</b>	<b>\$ 28,801,217</b>	<b>\$ 26,955,150</b>	<b>-6.41%</b>
<b>PROGRAM:</b>	<b>2541 OPERATION &amp; MAINTENANCE OF PLANT SERVICES - MANAGEMENT</b>				
	1000 SALARIES	\$ 283,451	\$ 288,140	\$ 294,770	2.30%
	2000 BENEFITS	58,252	60,500	63,530	5.01%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 341,703</b>	<b>\$ 348,640</b>	<b>\$ 358,300</b>	<b>2.77%</b>
<b>PROGRAM:</b>	<b>2546 SECURITY SERVICES</b>				
	1000 SALARIES	\$ 477,915	\$ 505,380	\$ 517,010	2.30%
	2000 BENEFITS	186,721	220,500	231,530	5.00%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 664,636</b>	<b>\$ 725,880</b>	<b>\$ 748,540</b>	<b>3.12%</b>
<b>PROGRAM:</b>	<b>6000 CONTINGENCY</b>	\$ -	\$ 555,000	\$ 555,000	0.00%
<b>TOTAL EXPENDITURES:</b>		<b>\$ 26,572,370</b>	<b>\$ 30,430,737</b>	<b>\$ 28,616,990</b>	<b>-5.96%</b>

**FY 2022  
NAPERVILLE C.U.S.D. 203  
OPERATIONS AND MAINTENANCE FUND  
BUDGET**

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>OTHER FINANCING USES</b>				
8140 TRANSFER OF INTEREST	-	-	-	-
8150 TRANSFER CAPITAL IMP	-	-	-	-
<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 26,572,370</b>	<b>\$ 30,430,737</b>	<b>\$ 28,616,990</b>	<b>-5.96%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>8,125,182</b>	<b>4,494,450</b>	<b>1,493,569</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 15,620,073</b>	<b>\$ 20,114,523</b>	<b>\$ 21,608,092</b>	

# LAND CASH FUND

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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 2022 NAPERVILLE C.U.S.D 203 LAND / CASH FUND BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1510 INTEREST EARNINGS	\$ 3,265	\$ 1,000	\$ 600	-40.00%
1990 OTHER	78,749	50,000	75,000	50.00%
<b>TOTAL REVENUE:</b>	<b>\$ 82,015</b>	<b>\$ 51,000</b>	<b>\$ 75,600</b>	<b>48.24%</b>
<b>EXPENDITURES</b>				
5200 SITE IMPROVEMENTS	\$ -	\$ -	\$ -	-
<b>OTHER FINANCING USES</b>				
8000 TRANSFER OF INTEREST	\$ -	\$ -	\$ -	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 82,015</b>	<b>\$ 51,000</b>	<b>\$ 75,600</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>994,086</b>	<b>1,045,086</b>	<b>1,120,686</b>	

# DEBT SERVICES FUND

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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 2022  
NAPERVILLE C.U.S.D 203  
DEBT SERVICE FUND  
BUDGET SUMMARY**

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>SOURCES:</b>				
1112 GENERAL LEVY	\$ -	\$ -	\$ -	-
1510 EARNED INTEREST	63	-	-	-
1900 OTHER REVENUE	(1)	-	-	-
4869 FEDERAL SUBSIDY	260,758	222,500	185,000	-16.85%
<b>TOTAL REVENUE:</b>	<b>\$ 260,820</b>	<b>\$ 222,500</b>	<b>\$ 185,000</b>	<b>-16.85%</b>
<b>EXPENDITURES</b>				
3900 PROF. SERVICES	\$ -	\$ -	\$ -	-
6100 PRINCIPAL PAY	4,273,289	3,843,526	3,677,625	-4.32%
6200 INTEREST PAY	837,601	770,845	615,160	-20.20%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,110,890</b>	<b>\$ 4,614,371</b>	<b>\$ 4,292,785</b>	<b>-6.97%</b>
<b>OTHER FINANCING SOURCES:</b>				
7140 TRANSFERS IN	\$ -	\$ -	\$ -	-
7400 CAPITAL LEASE - PRINCIPAL	2,073,290	1,573,526	1,327,625	-15.63%
7500 CAPITAL LEASE - INTEREST	44,600	87,845	45,660	-48.02%
7600 BOND - PRINCIPAL	2,200,000	2,270,000	2,350,000	3.52%
7700 BOND - INTEREST	515,450	443,950	370,175	-16.62%
7900 OTHER SOURCES	-	-	-	-
<b>TOTAL SOURCES (USES)</b>	<b>\$ 4,833,340</b>	<b>\$ 4,375,321</b>	<b>\$ 4,093,460</b>	<b>-6.44%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ (16,730)</b>	<b>\$ (16,550)</b>	<b>\$ (14,325)</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 255,088</b>	<b>\$ 238,538</b>	<b>\$ 224,213</b>	

# TRANSPORTATION FUND

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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.

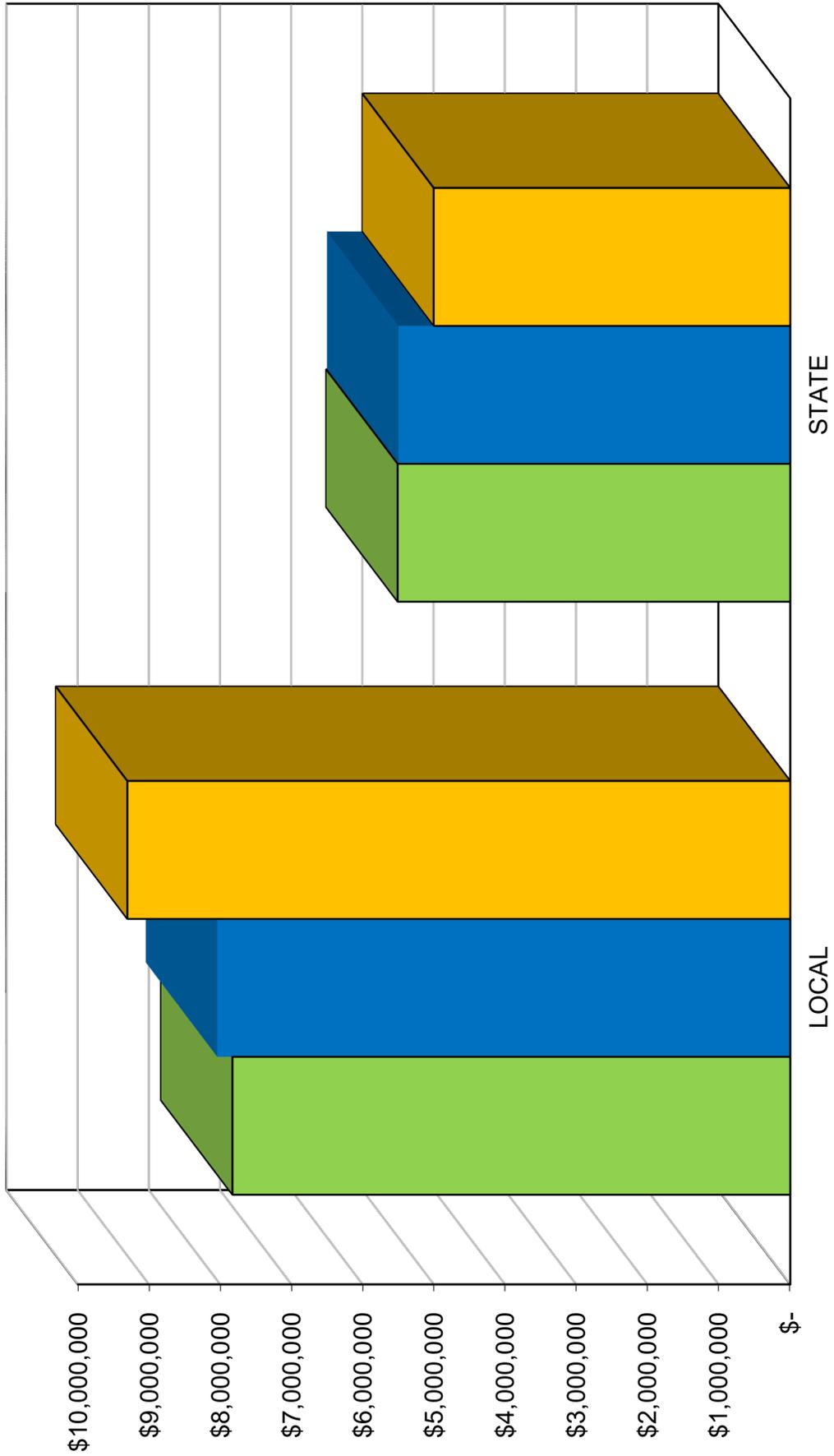
## *EXPENDITURES*

- 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 2022 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

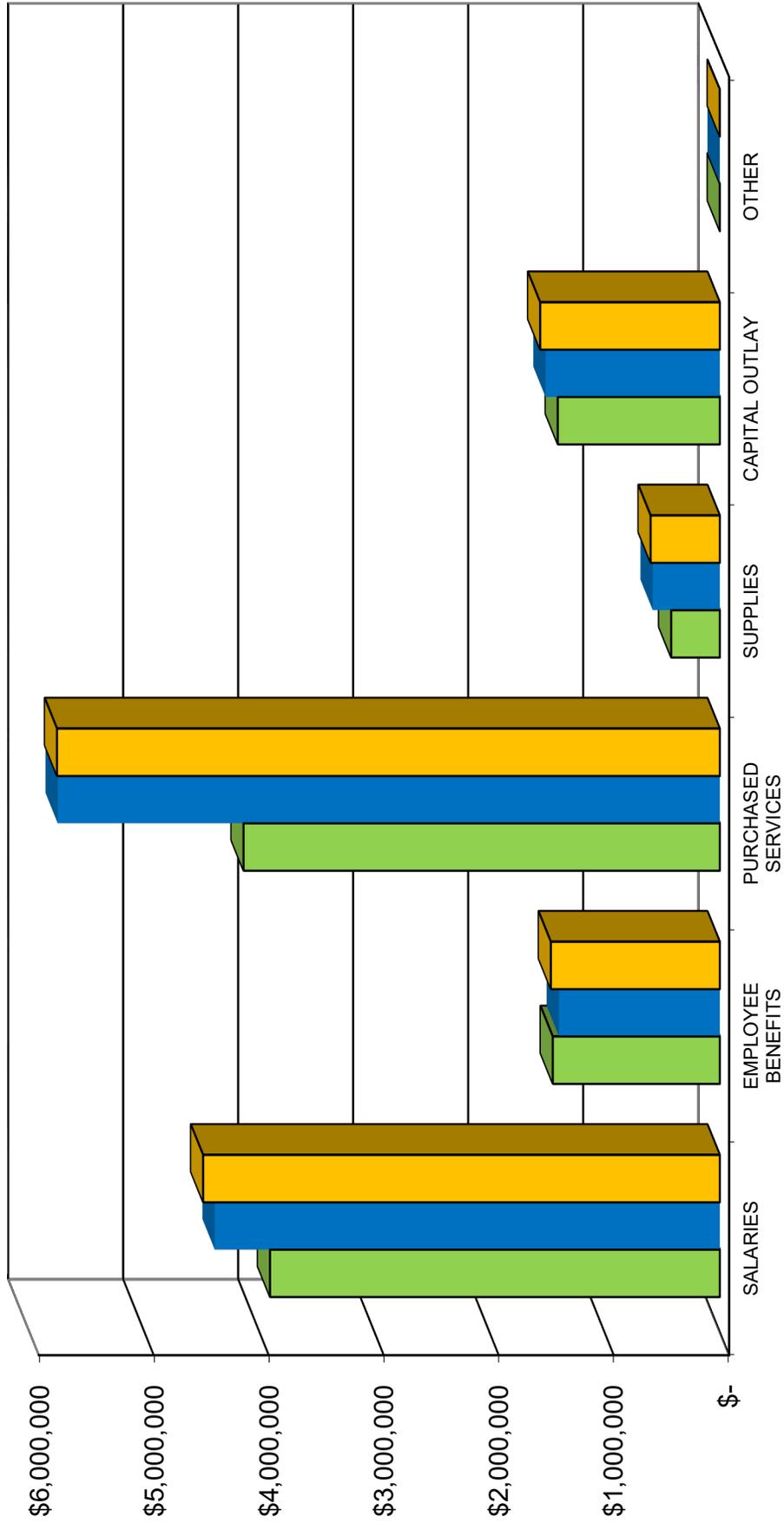
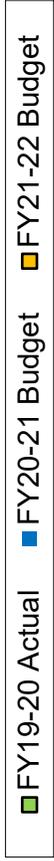
	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL	\$ 7,827,157	\$ 8,040,741	\$ 9,303,737	15.71%
STATE	5,506,333	5,495,000	5,000,000	-9.01%
<b>TOTAL REVENUE:</b>	<b>\$ 13,333,490</b>	<b>\$ 13,535,741</b>	<b>\$ 14,303,737</b>	<b>5.67%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 3,909,511	\$ 4,390,450	\$ 4,490,920	2.29%
EMPLOYEE BENEFITS	1,450,438	1,397,300	1,467,170	5.00%
PURCHASED SERVICES	4,139,568	5,755,396	5,761,300	0.10%
SUPPLIES	421,968	582,000	600,000	3.09%
CAPITAL OUTLAY	1,407,048	1,513,779	1,560,000	3.05%
OTHER	-	650	650	0.00%
NON CAPITAL EQUIPMENT	-	-	1,100	-
CONTINGENCY	-	30,000	30,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 11,328,533</b>	<b>\$ 13,669,575</b>	<b>\$ 13,911,140</b>	<b>1.77%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 2,004,957</b>	<b>\$ (133,834)</b>	<b>\$ 392,597</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 6,814,247</b>	<b>\$ 6,680,413</b>	<b>\$ 7,073,010</b>	

# REVENUE COMPARISON



## SOURCE OF FUNDS

# EXPENDITURE COMPARISON



# TYPE OF EXPENDITURE

# FY 2022 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2020 ACTUAL		FY 2021 BUDGET		FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>						
<b>LOCAL SOURCES:</b>						
1113 GENERAL LEVY	\$ 7,561,944	\$	7,844,241	\$	9,066,737	15.58%
1411 FEES	152,826		146,500		207,000	41.30%
1510 EARNED INTEREST	112,387		50,000		30,000	-40.00%
1999 OTHER REVENUE	-		-		-	-
<b>TOTAL LOCAL:</b>	<b>\$ 7,827,157</b>	<b>\$</b>	<b>8,040,741</b>	<b>\$</b>	<b>9,303,737</b>	<b>15.71%</b>
<b>STATE SOURCES:</b>						
3500 REGULAR TRANS AID	\$ 1,273,802	\$	1,265,000	\$	2,250,000	77.87%
3510 SPEC. TRANS AID	4,232,531		4,230,000		2,750,000	-34.99%
3505 VOC ED TRANS AID	-		-		-	-
<b>TOTAL STATE:</b>	<b>\$ 5,506,333</b>	<b>\$</b>	<b>5,495,000</b>	<b>\$</b>	<b>5,000,000</b>	<b>-9.01%</b>
<b>TOTAL REVENUE:</b>	<b>\$ 13,333,490</b>	<b>\$</b>	<b>13,535,741</b>	<b>\$</b>	<b>14,303,737</b>	<b>5.67%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM:</b>	<b>2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE</b>				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	26,263	25,000	25,000	0.00%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 26,263</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.00%</b>
<b>PROGRAM:</b>	<b>2551 TRANSPORTATION ADMINISTRATION / CROSSING GUARDS</b>				
1000	SALARIES	\$ 353,525	\$ 570,110	\$ 583,220	2.30%
2000	BENEFITS	47,471	55,200	57,960	5.00%
3000	PROF. SERVICES	141,285	131,150	141,250	7.70%
4000	SUPPLIES	8,543	22,000	40,000	81.82%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	300	300	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 550,824</b>	<b>\$ 778,760</b>	<b>\$ 822,730</b>	<b>5.65%</b>
<b>PROGRAM:</b>	<b>2552 TRANSPORTATION SERVICES</b>				
1000	SALARIES	\$ 3,415,163	\$ 3,465,510	\$ 3,544,700	2.29%
2000	BENEFITS	1,382,585	1,268,000	1,331,400	5.00%
3000	PROF. SERVICES	3,664,884	5,254,000	5,257,050	0.06%
4000	SUPPLIES	370,296	515,000	515,000	0.00%
5000	CAPITAL OUTLAY	1,406,673	1,513,279	1,380,000	-8.81%
6000	OTHER	-	350	350	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 10,239,600</b>	<b>\$ 12,016,139</b>	<b>\$ 12,028,500</b>	<b>0.10%</b>

# FY 2022 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2554 TRANSPORTATION MAINTENANCE</b>				
	1000 SALARIES	\$ 140,823	\$ 354,830	\$ 363,000	2.30%
	2000 BENEFITS	20,382	74,100	77,810	5.01%
	3000 PROF. SERVICES	299,741	338,000	338,000	0.00%
	4000 SUPPLIES	43,129	45,000	45,000	0.00%
	5000 CAPITAL OUTLAY	375	500	180,000	35900.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	1,100	-
	<b>TOTAL:</b>	<b>\$ 504,450</b>	<b>\$ 812,430</b>	<b>\$ 1,004,910</b>	<b>23.69%</b>
<b>PROGRAM:</b>	<b>1400 CTE PROGRAMS</b>				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	7,396	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ 7,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>PROGRAM:</b>	<b>3000 PRE-SCHOOL FOR ALL</b>				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	7,246	-	-100.00%
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ 7,246</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>PROGRAM:</b>	<b>6000 CONTINGENCY</b>	-	30,000	30,000	0.00%
	<b>TOTAL EXPENDITURES</b>	<b>\$ 11,328,533</b>	<b>\$ 13,669,575</b>	<b>\$ 13,911,140</b>	<b>1.77%</b>
	<b>NET CHANGE IN FUND BALANCE:</b>	<b>2,004,957</b>	<b>(133,834)</b>	<b>392,597</b>	
	<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 6,814,247</b>	<b>\$ 6,680,413</b>	<b>\$ 7,073,010</b>	

# ILLINOIS MUNICIPAL RETIREMENT FUND

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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 2022

## NAPERVILLE C.U.S.D 203

### IL MUNICIPAL RETIREMENT FUND

### BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1110 I.M.R.F.	\$ 3,933,907	\$ 4,022,430	\$ 4,231,843	5.21%
1150 SOCIAL SECURITY LEVY	4,338,579	4,433,702	4,682,820	5.62%
1230 C.P.P.R.T.	238,600	238,600	238,600	0.00%
1510 EARNED INTEREST	122,728	60,000	36,000	-40.00%
1999 OTHER REVENUE	-	-	-	-
<b>TOTAL REVENUE:</b>	<b>\$ 8,633,814</b>	<b>\$ 8,754,732</b>	<b>\$ 9,189,263</b>	<b>4.96%</b>
<b>EXPENDITURES</b>				
2120 IMRF	\$ 3,819,234	\$ 4,033,349	\$ 4,154,320	3.00%
2130 FICA	2,043,515	2,101,782	2,164,760	3.00%
2600 MEDICARE	2,385,913	2,571,708	2,661,590	3.50%
6000 CONTINGENCY	-	40,000	40,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 8,248,662</b>	<b>\$ 8,746,839</b>	<b>\$ 9,020,670</b>	<b>3.13%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>385,152</b>	<b>7,893</b>	<b>168,593</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 245,781</b>	<b>\$ 253,674</b>	<b>\$ 422,267</b>	

# WORKING CASH FUND

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

# FY 2022 NAPERVILLE C.U.S.D 203 WORKING CASH FUND BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1115 GENERAL LEVY	\$ 1,011,882	\$ 993,068	\$ 1,001,589	0.86%
1510 EARNED INTEREST	14,926	10,000	6,000	-40.00%
<b>TOTAL REVENUE:</b>	<b>\$ 1,026,808</b>	<b>\$ 1,003,068</b>	<b>\$ 1,007,589</b>	<b>0.45%</b>
<b>EXPENDITURES</b>				
<b>PROGRAM 8120 PERMANENT TRANSFER</b>				
8000 TRANSFER	\$ -	\$ -	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 1,026,808</b>	<b>\$ 1,003,068</b>	<b>\$ 1,007,589</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 13,672,027</b>	<b>\$ 14,675,095</b>	<b>\$ 15,682,684</b>	

# TORT LIABILITY FUND

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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 2022 NAPERVILLE C.U.S.D 203 TORT FUND BUDGET SUMMARY

	FY 2020 ACTUAL	FY 2021 BUDGET	FY 2022 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1120 GENERAL LEVY	\$ 1,110,681	\$ 1,098,395	\$ 1,148,418	4.55%
1510 EARNED INTEREST	16,405	10,000	6,000	-40.00%
1990 OTHER	7,500	-	-	-
<b>TOTAL REVENUE:</b>	<b>\$ 1,134,586</b>	<b>\$ 1,108,395</b>	<b>\$ 1,154,418</b>	<b>4.15%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 EMPLOYEE BENEFITS	-	-	-	-
3000 PROF. SERVICES	1,180,706	1,476,850	1,415,000	-4.19%
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 OTHER	-	-	-	-
7000 NON CAPITAL EQUIPMENT	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,180,706</b>	<b>\$ 1,476,850</b>	<b>\$ 1,415,000</b>	<b>-4.19%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ (46,120)</b>	<b>\$ (368,455)</b>	<b>\$ (260,582)</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 1,264,004</b>	<b>\$ 895,549</b>	<b>\$ 634,967</b>	