

# **NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203**



## **FY2022-2023 BUDGET**

**FINAL VERSION – JUNE 20, 2022**

**NAPERVILLE COMMUNITY UNIT SCHOOL  
DISTRICT 203**

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**BUDGET**

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FOR FISCAL YEAR JULY 1, 2022 THROUGH JUNE 30, 2023

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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 2022-2023**

Dan Bridges, Superintendent of Schools  
Roger Brunelle, Chief Information Officer  
Michael Frances, Chief Financial Officer/CSBO  
Bob Ross, Chief Human Resources Officer  
Chuck Freundt, Assistant Superintendent for Elementary Education  
Dr. 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  
Alex Mayster, 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, 2022 and ending June 30, 2023, 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 18, 2022 until June 20, 2022. 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 20th day of June, 2022 at Washington Junior High School, 201 North Washington Street, Naperville, Illinois.

Dated this 2nd day of May, 2022.

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 = \$311,127,188; 1.82% increase over prior year's original budget.
- Total Budget Expenditures = \$312,617,475; 2.06% increase from prior year's original budget.
- Net Change in Fund Balance = (\$1,490,287)
- Estimated Ending Fund Balance as of June 30, 2023 = \$116,384,036

### **Budget Background**

Over the last several months, Administration has been working to develop the Fiscal Year 2022-2023 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 FY23. They are summarized below.

#### **Staffing Changes:**

The largest budget item is personnel costs which make up approximately 79% 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 2022.

| Level                             | 2021-2022<br>(Actual) | 2022-2023<br>(Projected) | Difference |
|-----------------------------------|-----------------------|--------------------------|------------|
| Early Childhood                   | 26.000                | 26.000                   | 0.000      |
| Elementary Schools                | 581.010               | 580.730                  | -0.280     |
| Junior High Schools               | 316.590               | 319.930                  | 3.340      |
| High School                       | 428.100               | 423.000                  | -5.100     |
| Student Services (District Level) | 202.200               | 206.400                  | 4.200      |
| Total                             | 1553.900              | 1556.060                 | 2.160      |

Budget Initiatives:

Administration is recommending hiring two Director of Outreach and Student Belonging positions. These administrators will provide support, resources, and serve as a student and family advocate across the district. The Director will work to enhance student engagement, connection, and success. The Director also will work to amplify and elevate the voices of students and families. Each Director supports students and families of schools that feed into Naperville Central and Naperville North high schools. The Director serves as a liaison for students and families and partners with district-wide stakeholders to support the diverse needs and aspirations of Naperville 203 families.

Also, in the budget for the 2021-2022 school year, an initiative was approved for an Administrator and Non-Union Compensation Study. This study reviewed and compared data to determine if recommendations were to be made to the district pay bands for those employee groups. The 2022-2023 school year will be the first year of implementation of any updates related to this study.

## **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 NUMA, the Naperville Unit Maintenance Association. The District has current labor agreements with the following unions:

- Naperville Unit Education Association (NUEA) contract expires June 30, 2025.
- Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2024.
- Naperville Transportation Association (NTA) contract expires June 30, 2026.
- Currently in negotiations with the Naperville Unit Maintenance Association (NUMA) which 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 wages   |
| 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 2023 NAPERVILLE C.U.S.D. 203 ALL FUNDS BUDGET SUMMARY

|                                       | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE  |
|---------------------------------------|-----------------------|-----------------------|-----------------------|--------------|
| <b>REVENUE</b>                        |                       |                       |                       |              |
| LOCAL [1]                             | \$ 258,490,144        | \$ 268,966,507        | \$ 277,048,948        | 3.00%        |
| STATE [2]                             | 22,825,633            | 22,237,533            | 23,153,240            | 4.12%        |
| FEDERAL                               | 11,802,464            | 14,361,229            | 10,925,000            | -23.93%      |
| <b>TOTAL REVENUE:</b>                 | <b>\$ 293,118,241</b> | <b>\$ 305,565,269</b> | <b>\$ 311,127,188</b> | <b>1.82%</b> |
| <b>EXPENDITURES</b>                   |                       |                       |                       |              |
|                                       |                       | -                     |                       |              |
| SALARIES                              | \$ 171,939,641        | \$ 188,496,582        | \$ 194,747,400        | 3.32%        |
| EMPLOYEE BENEFITS [2]                 | 46,132,518            | 47,180,910            | 50,693,701            | 7.45%        |
| PROF. SERVICES                        | 16,323,392            | 25,020,309            | 24,606,538            | -1.65%       |
| SUPPLIES                              | 13,235,601            | 16,166,750            | 15,342,706            | -5.10%       |
| CAPITAL OUTLAY                        | 5,884,754             | 8,422,879             | 8,926,860             | 5.98%        |
| TUITION/OTHER [1]                     | 21,604,750            | 12,876,421            | 11,885,532            | -7.70%       |
| NON CAPITAL EQUIPMENT                 | 8,929,125             | 6,011,347             | 6,414,738             | 6.71%        |
| CONTINGENCY                           | -                     | 2,125,000             | -                     | -100.00%     |
| <b>TOTAL EXPENDITURES:</b>            | <b>\$ 284,049,782</b> | <b>\$ 306,300,198</b> | <b>\$ 312,617,475</b> | <b>2.06%</b> |
| <b>OTHER FINANCING SOURCES (USES)</b> |                       |                       |                       |              |
| TRANSFERS IN                          | \$ 4,375,320          | \$ 4,093,460          | \$ 3,062,345          | -25.19%      |
| TRANSFERS OUT                         | 4,375,320             | 4,093,460             | 3,062,345             | -25.19%      |
| <b>TOTAL SOURCES (USES):</b>          | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>-</b>     |
| <b>NET CHANGE IN FUND BALANCE:</b>    | <b>9,068,460</b>      | <b>(734,929)</b>      | <b>(1,490,287)</b>    |              |
| <b>FUND BALANCE @ END OF YEAR:</b>    | <b>\$ 118,609,252</b> | <b>\$ 117,874,323</b> | <b>\$ 116,384,036</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 2023

## 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]                | \$ 223,276,304        | \$ 3,465,500        | \$ 29,472,771        | \$ -                | \$ 8,973,810         | \$ 9,384,429        | \$ 1,003,388         | \$ 1,472,746        | \$ 277,048,948        |
| STATE [2]                | 17,482,240            | 11,000              | 160,000              | -                   | 5,500,000            | -                   | -                    | -                   | 23,153,240            |
| FEDERAL                  | 9,428,000             | 1,350,000           | -                    | 147,000             | -                    | -                   | -                    | -                   | 10,925,000            |
| <b>TOTAL:</b>            | <b>\$ 250,186,544</b> | <b>\$ 4,826,500</b> | <b>\$ 29,632,771</b> | <b>\$ 147,000</b>   | <b>\$ 14,473,810</b> | <b>\$ 9,384,429</b> | <b>\$ 1,003,388</b>  | <b>\$ 1,472,746</b> | <b>\$ 311,127,188</b> |
| <b>EXPENDITURES</b>      |                       |                     |                      |                     |                      |                     |                      |                     |                       |
| SALARIES                 | \$ 178,973,200        | \$ 1,250,000        | \$ 9,851,700         | \$ -                | \$ 4,672,500         | \$ -                | \$ -                 | \$ -                | \$ 194,747,400        |
| BENEFITS [2]             | 36,280,560            | 8,400               | 3,267,564            | -                   | 1,695,477            | 9,441,700           | -                    | -                   | 50,693,701            |
| PROF. SERVICES           | 9,576,638             | 4,091,000           | 3,537,900            | -                   | 5,861,000            | -                   | -                    | 1,540,000           | 24,606,538            |
| SUPPLIES                 | 9,266,206             | 21,000              | 5,445,000            | -                   | 610,500              | -                   | -                    | -                   | 15,342,706            |
| CAPITAL OUTLAY           | 579,000               | 25,000              | 6,522,860            | -                   | 1,800,000            | -                   | -                    | -                   | 8,926,860             |
| TUITION/OTHER [1]        | 8,663,237             | -                   | 1,100                | 3,220,545           | 650                  | -                   | -                    | -                   | 11,885,532            |
| NON CAP EQUIP            | 5,901,138             | 10,000              | 502,500              | -                   | 1,100                | -                   | -                    | -                   | 6,414,738             |
| CONTINGENCY              | -                     | -                   | -                    | -                   | -                    | -                   | -                    | -                   | -                     |
| <b>TOTAL:</b>            | <b>\$ 249,239,979</b> | <b>\$ 5,405,400</b> | <b>\$ 29,128,624</b> | <b>\$ 3,220,545</b> | <b>\$ 14,641,227</b> | <b>\$ 9,441,700</b> | <b>\$ -</b>          | <b>\$ 1,540,000</b> | <b>\$ 312,617,475</b> |
| <b>TRANSFER IN (OUT)</b> | (3,062,345)           |                     | -                    | 3,062,345           |                      |                     |                      |                     | -                     |
| <b>NET CHANGE IN FB:</b> | (2,115,780)           | (578,900)           | 504,147              | (11,200)            | (167,417)            | (57,271)            | 1,003,388            | (67,254)            | (1,490,287)           |
| <b>FB @ END OF YEAR:</b> | <b>\$ 54,057,988</b>  | <b>\$ 2,551,528</b> | <b>\$ 30,313,848</b> | <b>\$ 216,945</b>   | <b>\$ 10,897,311</b> | <b>\$ 853,327</b>   | <b>\$ 16,682,293</b> | <b>\$ 810,796</b>   | <b>\$ 116,384,036</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.

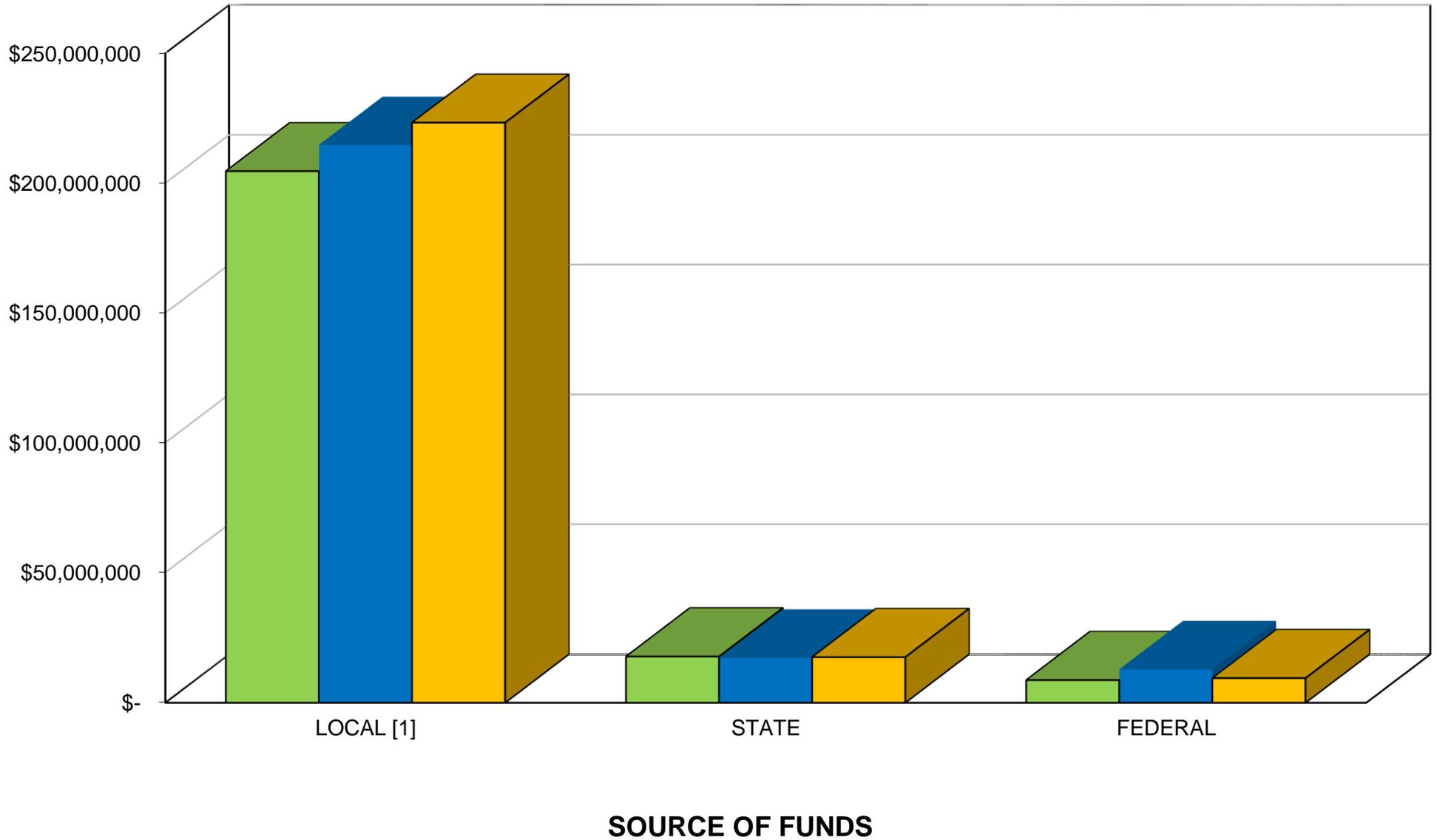
# FY 2023 NAPERVILLE C.U.S.D 203 EDUCATION FUND BUDGET SUMMARY

|   | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE    |
|---|-----------------------|-----------------------|-----------------------|----------------|
| <b>REVENUE</b>  |                       |                       |                       |                |
| LOCAL [1]   | \$ 204,579,388        | \$ 214,701,841        | \$ 223,276,304        | 3.99%          |
| STATE   | 17,724,476            | 17,226,533            | 17,482,240            | 1.48%          |
| FEDERAL   | 8,695,426             | 12,821,229            | 9,428,000             | -26.47%        |
| <b>TOTAL REVENUE</b>                                      | <b>\$ 230,999,291</b> | <b>\$ 244,749,603</b> | <b>\$ 250,186,544</b> | <b>2.22%</b>   |
| <b>EXPENDITURES</b>                                       |                       |                       |                       |                |
| SALARIES  | \$ 159,874,740        | \$ 173,535,042        | \$ 178,973,200        | 3.13%          |
| EMPLOYEE BENEFITS   | 33,883,867            | 33,929,300            | 36,280,560            | 6.93%          |
| PROF. SERVICES  | 7,142,274             | 10,530,109            | 9,576,638             | -9.05%         |
| SUPPLIES  | 8,095,684             | 9,885,750             | 9,266,206             | -6.27%         |
| CAPITAL OUTLAY  | 211,672               | 447,879               | 579,000               | 29.28%         |
| TUITION/OTHER [1]   | 16,990,380            | 8,581,886             | 8,663,237             | 0.95%          |
| NON CAPITAL EQUIPMENT                                     | 8,630,893             | 5,480,247             | 5,901,138             | 7.68%          |
| CONTINGENCY   | -                     | 1,500,000             | -                     | -100.00%       |
| <b>TOTAL EXPENDITURES</b>                                 | <b>\$ 234,829,510</b> | <b>\$ 243,890,213</b> | <b>\$ 249,239,979</b> | <b>2.19%</b>   |
| <b>OTHER FINANCING USES</b>                               |                       |                       |                       |                |
| TRANSFER TO O&M   | \$ -                  | \$ -                  | \$ -                  | -              |
| TRANSFER TO DEBT SERVICE                                  | 4,375,320             | 4,093,460             | 3,062,345             | -25.19%        |
| <b>TOTAL USES</b>   | <b>\$ 4,375,320</b>   | <b>\$ 4,093,460</b>   | <b>\$ 3,062,345</b>   | <b>-25.19%</b> |
| <b>TOTAL EXPENDITURES &amp;<br/>OTHER FINANCING USES:</b> | <b>\$ 239,204,830</b> | <b>\$ 247,983,673</b> | <b>\$ 252,302,324</b> | <b>1.74%</b>   |
| <b>NET CHANGE IN FUND BALANCE:</b>                        | (8,205,540)           | (3,234,070)           | (2,115,780)           |                |
| <b>FUND BALANCE @ END OF YEAR:</b>                        | <b>59,407,838</b>     | <b>56,173,768</b>     | <b>54,057,988</b>     |                |

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

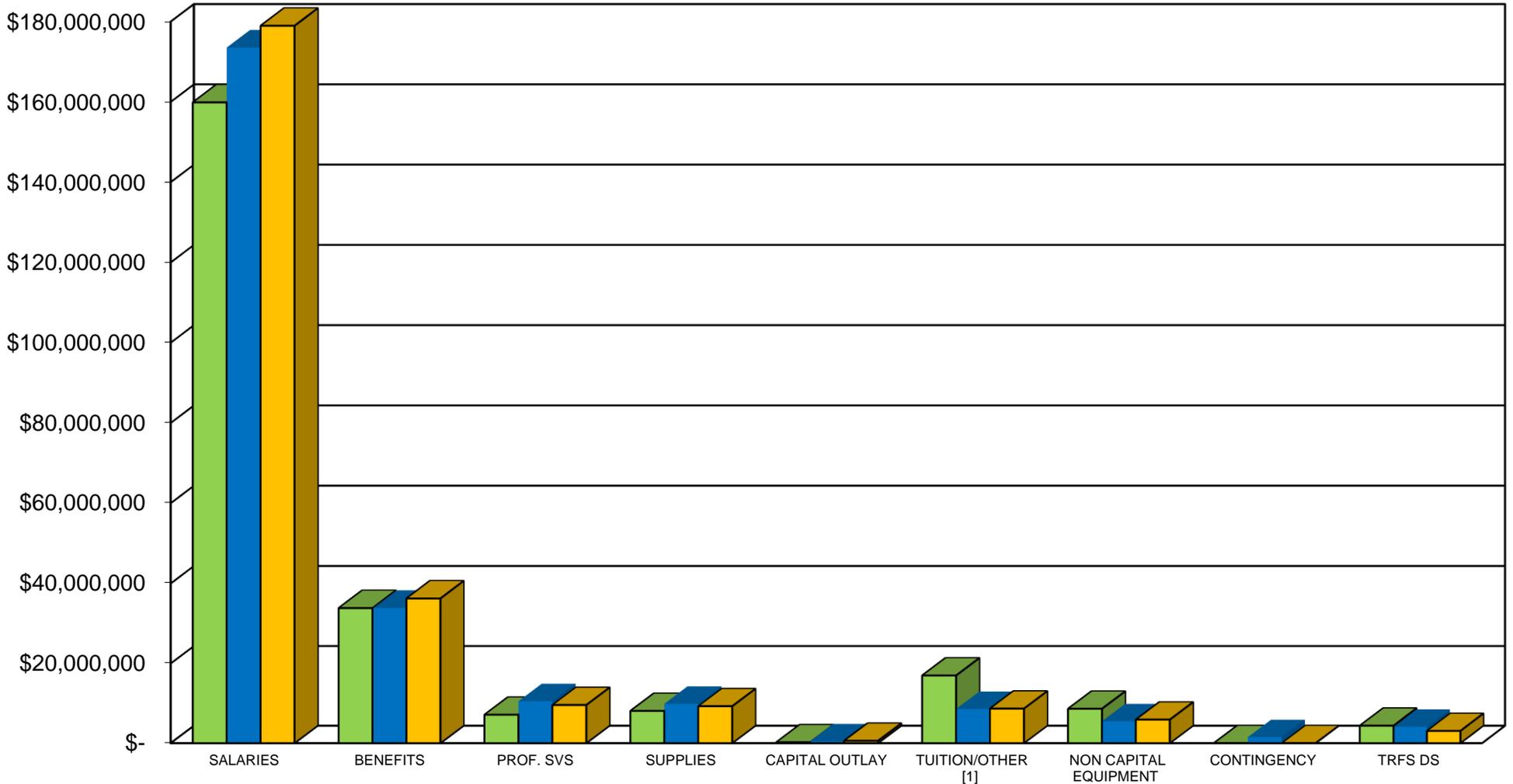
# EDUCATION FUND REVENUE COMPARISON

FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



# EDUCATION FUND EXPENDITURE COMPARISON

FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



TYPE OF EXPENDITURE

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                                    | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE    |
|------------------------------------|-----------------------|-----------------------|-----------------------|----------------|
| <b>REVENUE</b>                     |                       |                       |                       |                |
| <b>LOCAL SOURCES</b>               |                       |                       |                       |                |
| 1110 GENERAL LEVY                  | \$ 161,527,916        | \$ 170,642,380        | \$ 176,142,922        | 3.22%          |
| 1140 SPEC. ED. LEVY                | 35,042,732            | 35,857,921            | 36,428,650            | 1.59%          |
| 1230 C.P.P.R.T.                    | 3,087,317             | 1,926,000             | 3,801,000             | 97.35%         |
| 1310 REGULAR TUITION               | 207,537               | 300,000               | 300,000               | 0.00%          |
| 1321 SUMMER SCH. TUITION           | 297,721               | 532,000               | 532,000               | 0.00%          |
| 1510 EARNED INTEREST               | 625,260               | 1,000,000             | 1,000,000             | 0.00%          |
| 1711 ATHLETIC ADMISSIONS           | -                     | 67,500                | 77,500                | 14.81%         |
| 1712 ADMISSIONS - OTHER            | 20,138                | 38,000                | 49,000                | 28.95%         |
| 1720 STUDENT FEES                  | 1,627,441             | 1,856,400             | 1,968,952             | 6.06%          |
| 1730 OTHER FEES                    | 144,119               | 178,640               | 160,271               | -10.28%        |
| 1810 TEXTBOOK FEES                 | -                     | 973,000               | 1,041,009             | 6.99%          |
| 1900 OTHER LOCAL                   | 1,999,206             | 1,330,000             | 1,775,000             | 33.46%         |
| <b>TOTAL LOCAL:</b>                | <b>\$ 204,579,388</b> | <b>\$ 214,701,841</b> | <b>\$ 223,276,304</b> | <b>3.99%</b>   |
| <b>STATE SOURCES</b>               |                       |                       |                       |                |
| 3001 EVIDENCE BASED FUNDING        | \$ 12,666,322         | \$ 12,664,500         | \$ 12,681,000         | 0.13%          |
| 3099 ALOP ROE                      | 977,209               | 1,000,000             | 1,000,000             | 0.00%          |
| 3100 SPECIAL EDUCATION - PRIVATE   | 1,776,157             | 1,450,000             | 1,500,000             | 3.45%          |
| 3120 SPECIAL EDUCATION - ORPHANAGI | 237,952               | 50,000                | 250,000               | 400.00%        |
| 3370 DRIVER ED AID                 | 111,229               | 115,000               | 115,000               | 0.00%          |
| 3705 EARLY CHILDHOOD               | 1,783,299             | 1,782,720             | 1,774,000             | -0.49%         |
| 3999 OTHER                         | 172,308               | 164,313               | 162,240               | -1.26%         |
| <b>TOTAL STATE:</b>                | <b>\$ 17,724,476</b>  | <b>\$ 17,226,533</b>  | <b>\$ 17,482,240</b>  | <b>1.48%</b>   |
| <b>FEDERAL SOURCES</b>             |                       |                       |                       |                |
| 4300 TITLE I                       | \$ 1,383,270          | \$ 1,411,461          | \$ 1,000,000          | -29.15%        |
| 4600 IDEA                          | 2,526,145             | 5,262,290             | 4,900,000             | -6.88%         |
| 4999 OTHER                         | 4,786,011             | 6,147,478             | 3,528,000             | -42.61%        |
| <b>TOTAL FEDERAL:</b>              | <b>\$ 8,695,426</b>   | <b>\$ 12,821,229</b>  | <b>\$ 9,428,000</b>   | <b>-26.47%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                              | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE  |
|------------------------------|-----------------------|-----------------------|-----------------------|--------------|
| <b>OTHER SOURCES</b>         |                       |                       |                       |              |
| 7100 TRANSFERS IN            | \$ -                  | \$ -                  | \$ -                  | -            |
| 7120 RECEIPT OF WORKING CASH | -                     | -                     | -                     | -            |
| 7210 PRINCIPAL ON BONDS SOLD | -                     | -                     | -                     | -            |
| 7990 CAPITAL LEASE PROCEEDS  | -                     | -                     | -                     | -            |
| 7999 OTHER FINANCING SOURCES | -                     | -                     | -                     | -            |
| <b>TOTAL OTHER:</b>          | <b>\$ -</b>           | <b>\$ -</b>           | <b>\$ -</b>           | <b>-</b>     |
| <b>TOTAL REVENUE</b>         | <b>\$ 230,999,291</b> | <b>\$ 244,749,603</b> | <b>\$ 250,186,544</b> | <b>2.22%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|   |                       | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------|
| <b>EXPENDITURES</b>                       |                       |                       |                       |                       |              |
| <b>PROGRAM: 1100 REGULAR EDUCATION</b>    |                       |                       |                       |                       |              |
| 1000                                      | SALARIES              | \$ 74,065,676         | \$ 83,117,842         | \$ 84,838,300         | 2.07%        |
| 2000                                      | BENEFITS              | 14,541,361            | 13,214,780            | 13,824,528            | 4.61%        |
| 3000                                      | PROF. SERVICES        | 1,106,334             | 3,098,360             | 1,961,550             | -36.69%      |
| 4000                                      | SUPPLIES              | 3,965,428             | 5,038,245             | 4,974,375             | -1.27%       |
| 5000                                      | CAPITAL OUTLAY        | 47,707                | 27,000                | 32,000                | 18.52%       |
| 6000                                      | OTHER                 | 1,990                 | 25,000                | 25,000                | 0.00%        |
| 7000                                      | NON CAPITAL EQUIPMENT | 6,607,438             | 4,799,947             | 4,709,538             | -1.88%       |
|   | <b>TOTAL:</b>         | <b>\$ 100,335,934</b> | <b>\$ 109,321,174</b> | <b>\$ 110,365,291</b> | <b>0.96%</b> |
| <b>PROGRAM: 1200 SPECIAL EDUCATION</b>    |                       |                       |                       |                       |              |
| 1000                                      | SALARIES              | \$ 23,140,336         | \$ 23,983,886         | \$ 25,551,200         | 6.53%        |
| 2000                                      | BENEFITS              | 5,579,713             | 6,424,690             | 7,438,468             | 15.78%       |
| 3000                                      | PROF. SERVICES        | 1,160                 | 80,300                | 538,000               | 569.99%      |
| 4000                                      | SUPPLIES              | 547,728               | 1,192,376             | 669,529               | -43.85%      |
| 5000                                      | CAPITAL OUTLAY        | 25,432                | 178,000               | 225,000               | 26.40%       |
| 6000                                      | OTHER                 | 4,132                 | 6,500                 | 5,200                 | -20.00%      |
| 7000                                      | NON CAPITAL EQUIPMENT | -                     | 14,700                | 14,700                | 0.00%        |
|   | <b>TOTAL:</b>         | <b>\$ 29,298,501</b>  | <b>\$ 31,880,452</b>  | <b>\$ 34,442,097</b>  | <b>8.04%</b> |
| <b>PROGRAM: 1400 VOCATIONAL EDUCATION</b> |                       |                       |                       |                       |              |
| 1000                                      | SALARIES              | \$ 3,338,412          | \$ 3,483,130          | \$ 3,625,900          | 4.10%        |
| 2000                                      | BENEFITS              | 397,844               | 498,860               | 536,588               | 7.56%        |
| 3000                                      | PROF. SERVICES        | 6,343                 | 6,345                 | 6,300                 | -0.71%       |
| 4000                                      | SUPPLIES              | 144,763               | 163,578               | 137,110               | -16.18%      |
| 5000                                      | CAPITAL OUTLAY        | 69,578                | 91,879                | 90,500                | -1.50%       |
| 6000                                      | OTHER                 | -                     | -                     | -                     | -            |
| 7000                                      | NON CAPITAL EQUIPMENT | -                     | -                     | -                     | -            |
|   | <b>TOTAL:</b>         | <b>\$ 3,956,940</b>   | <b>\$ 4,243,792</b>   | <b>\$ 4,396,398</b>   | <b>3.60%</b> |
| <b>PROGRAM: 1500 INTERSCHOLASTICS</b>     |                       |                       |                       |                       |              |
| 1000                                      | SALARIES              | \$ 4,509,990          | \$ 5,092,980          | \$ 4,937,000          | -3.06%       |
| 2000                                      | BENEFITS              | 147,774               | 227,610               | 238,237               | 4.67%        |
| 3000                                      | PROF. SERVICES        | 197,144               | 318,550               | 398,550               | 25.11%       |
| 4000                                      | SUPPLIES              | 183,157               | 179,750               | 224,750               | 25.03%       |
| 5000                                      | CAPITAL OUTLAY        | -                     | 23,000                | 3,500                 | -84.78%      |
| 6000                                      | OTHER                 | 29,790                | 95,100                | 134,600               | 41.54%       |
| 7000                                      | NON CAPITAL EQUIPMENT | 34,816                | 27,500                | 31,000                | 12.73%       |
|   | <b>TOTAL:</b>         | <b>\$ 5,102,672</b>   | <b>\$ 5,964,490</b>   | <b>\$ 5,967,637</b>   | <b>0.05%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|  |                       | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|--|-----------------------|---------------------|---------------------|---------------------|--------------|
| <b>PROGRAM: 1600 SUMMER SCHOOL</b>             |                       |                     |                     |                     |              |
| 1000   | SALARIES              | \$ 510,709          | \$ 1,318,400        | \$ 1,396,300        | 5.91%        |
| 2000   | BENEFITS              | 21,639              | 35,900              | 37,128              | 3.42%        |
| 3000   | PROF. SERVICES        | 37,509              | 65,000              | 65,000              | 0.00%        |
| 4000   | SUPPLIES              | 60,029              | 36,000              | 36,000              | 0.00%        |
| 5000   | CAPITAL OUTLAY        | -                   | -                   | -                   | -            |
| 6000   | OTHER                 | -                   | 45,000              | 30,000              | -33.33%      |
| 7000   | NON CAPITAL EQUIPMENT | -                   | -                   | -                   | -            |
|  | <b>TOTAL:</b>         | <b>\$ 629,886</b>   | <b>\$ 1,500,300</b> | <b>\$ 1,564,428</b> | <b>4.27%</b> |
| <b>PROGRAM: 1650 GIFTED</b>                    |                       |                     |                     |                     |              |
| 1000   | SALARIES              | \$ 2,669,683        | \$ 2,484,840        | \$ 2,587,700        | 4.14%        |
| 2000   | BENEFITS              | 324,477             | 406,670             | 437,662             | 7.62%        |
| 3000   | PROF. SERVICES        | -                   | -                   | -                   | -            |
| 4000   | SUPPLIES              | -                   | -                   | -                   | -            |
| 5000   | CAPITAL OUTLAY        | -                   | -                   | -                   | -            |
| 6000   | OTHER                 | -                   | -                   | -                   | -            |
| 7000   | NON CAPITAL EQUIPMENT | -                   | -                   | -                   | -            |
|  | <b>TOTAL:</b>         | <b>\$ 2,994,159</b> | <b>\$ 2,891,510</b> | <b>\$ 3,025,362</b> | <b>4.63%</b> |
| <b>PROGRAM: 1800 ENGLISH LANGUAGE LEARNERS</b> |                       |                     |                     |                     |              |
| 1000   | SALARIES              | \$ 7,056,501        | \$ 7,041,160        | \$ 7,316,600        | 3.91%        |
| 2000   | BENEFITS              | 1,408,841           | 1,399,210           | 1,487,855           | 6.34%        |
| 3000   | PROF. SERVICES        | 1,212               | -                   | -                   | -            |
| 4000   | SUPPLIES              | 144,840             | 52,790              | 43,500              | -17.60%      |
| 5000   | CAPITAL OUTLAY        | -                   | -                   | -                   | -            |
| 6000   | OTHER                 | -                   | -                   | -                   | -            |
| 7000   | NON CAPITAL EQUIPMENT | -                   | -                   | -                   | -            |
|  | <b>TOTAL:</b>         | <b>\$ 8,611,394</b> | <b>\$ 8,493,160</b> | <b>\$ 8,847,955</b> | <b>4.18%</b> |
| <b>PROGRAM: 1900 ALTERNATE PLACEMENTS</b>      |                       |                     |                     |                     |              |
| 1000   | SALARIES              | \$ 139              | \$ 9,200            | \$ 9,200            | 0.00%        |
| 2000   | BENEFITS              | 2                   | 1,960               | 2,000               | 2.04%        |
| 3000   | PROF. SERVICES        | -                   | -                   | -                   | -            |
| 4000   | SUPPLIES              | -                   | -                   | -                   | -            |
| 5000   | CAPITAL OUTLAY        | -                   | -                   | -                   | -            |
| 6000   | OTHER                 | 6,690,028           | 7,877,382           | 8,050,987           | 2.20%        |
| 7000   | NON CAPITAL EQUIPMENT | -                   | -                   | -                   | -            |
|  | <b>TOTAL:</b>         | <b>\$ 6,690,169</b> | <b>\$ 7,888,542</b> | <b>\$ 8,062,187</b> | <b>2.20%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |   | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|-----------------|---|---------------------|---------------------|---------------------|--------------|
| <b>PROGRAM:</b> | <b>2110 ATTENDANCE &amp; SOCIAL WORK SERVICES</b> |                     |                     |                     |              |
|                 | 1000 SALARIES                                     | \$ 3,671,450        | \$ 3,789,700        | \$ 3,929,100        | 3.68%        |
|                 | 2000 BENEFITS                                     | 582,233             | 581,830             | 625,778             | 7.55%        |
|                 | 3000 PROF. SERVICES                               | -                   | -                   | 15,000              | -            |
|                 | 4000 SUPPLIES                                     | 2,824               | 3,000               | 3,000               | 0.00%        |
|                 | 5000 CAPITAL OUTLAY                               | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                        | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>                                     | <b>\$ 4,256,506</b> | <b>\$ 4,374,530</b> | <b>\$ 4,572,878</b> | <b>4.53%</b> |
| <b>PROGRAM:</b> | <b>2120 GUIDANCE</b>                              |                     |                     |                     |              |
|                 | 1000 SALARIES                                     | \$ 3,762,100        | \$ 3,673,090        | \$ 3,820,800        | 4.02%        |
|                 | 2000 BENEFITS                                     | 576,419             | 668,930             | 720,403             | 7.69%        |
|                 | 3000 PROF. SERVICES                               | 4,347               | 12,500              | 19,000              | 52.00%       |
|                 | 4000 SUPPLIES                                     | 6,086               | 8,000               | 8,000               | 0.00%        |
|                 | 5000 CAPITAL OUTLAY                               | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                        | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>                                     | <b>\$ 4,348,952</b> | <b>\$ 4,362,520</b> | <b>\$ 4,568,203</b> | <b>4.71%</b> |
| <b>PROGRAM:</b> | <b>2130 HEALTH SERVICES</b>                       |                     |                     |                     |              |
|                 | 1000 SALARIES                                     | \$ 2,928,781        | \$ 4,042,930        | \$ 4,116,800        | 1.83%        |
|                 | 2000 BENEFITS                                     | 549,048             | 590,840             | 637,800             | 7.95%        |
|                 | 3000 PROF. SERVICES                               | 309,134             | 195,000             | 283,000             | 45.13%       |
|                 | 4000 SUPPLIES                                     | 195,927             | 50,000              | 42,000              | -16.00%      |
|                 | 5000 CAPITAL OUTLAY                               | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                        | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>                                     | <b>\$ 3,982,890</b> | <b>\$ 4,878,770</b> | <b>\$ 5,079,600</b> | <b>4.12%</b> |
| <b>PROGRAM:</b> | <b>2140 PSYCHOLOGICAL SERVICES</b>                |                     |                     |                     |              |
|                 | 1000 SALARIES                                     | \$ 3,902,061        | \$ 4,039,240        | \$ 4,206,300        | 4.14%        |
|                 | 2000 BENEFITS                                     | 638,075             | 636,490             | 685,021             | 7.62%        |
|                 | 3000 PROF. SERVICES                               | 111,540             | 195,000             | 250,000             | 28.21%       |
|                 | 4000 SUPPLIES                                     | -                   | -                   | -                   | -            |
|                 | 5000 CAPITAL OUTLAY                               | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                        | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>                                     | <b>\$ 4,651,676</b> | <b>\$ 4,870,730</b> | <b>\$ 5,141,321</b> | <b>5.56%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |   | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|-----------------|---|---------------------|---------------------|---------------------|--------------|
| <b>PROGRAM:</b> | <b>2150 SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b> |                     |                     |                     |              |
|                 | 1000 SALARIES   | \$ 3,656,407        | \$ 3,857,880        | \$ 4,017,600        | 4.14%        |
|                 | 2000 BENEFITS   | 569,346             | 642,220             | 691,922             | 7.74%        |
|                 | 3000 PROF. SERVICES                                   | 183,763             | 195,000             | 260,000             | 33.33%       |
|                 | 4000 SUPPLIES   | 587                 | 2,350               | 450                 | -80.85%      |
|                 | 5000 CAPITAL OUTLAY                                   | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                            | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>   | <b>\$ 4,410,103</b> | <b>\$ 4,697,450</b> | <b>\$ 4,969,972</b> | <b>5.80%</b> |
| <b>PROGRAM:</b> | <b>2190 DIRECTORS OF SAFETY</b>                       |                     |                     |                     |              |
|                 | 1000 SALARIES   | \$ 132,735          | \$ 83,030           | \$ 85,700           | 3.22%        |
|                 | 2000 BENEFITS   | 1,740               | 1,080               | 900                 | -16.67%      |
|                 | 3000 PROF. SERVICES                                   | 117,380             | 265,000             | 265,000             | 0.00%        |
|                 | 4000 SUPPLIES   | -                   | -                   | -                   | -            |
|                 | 5000 CAPITAL OUTLAY                                   | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                            | -                   | -                   | -                   | -            |
|                 | <b>TOTAL:</b>   | <b>\$ 251,855</b>   | <b>\$ 349,110</b>   | <b>\$ 351,600</b>   | <b>0.71%</b> |
| <b>PROGRAM:</b> | <b>2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>     |                     |                     |                     |              |
|                 | 1000 SALARIES   | \$ 5,215,561        | \$ 6,309,560        | \$ 6,615,600        | 4.85%        |
|                 | 2000 BENEFITS   | 772,762             | 954,120             | 1,022,683           | 7.19%        |
|                 | 3000 PROF. SERVICES                                   | 413,617             | 1,243,821           | 859,500             | -30.90%      |
|                 | 4000 SUPPLIES   | 129,133             | 273,592             | 192,500             | -29.64%      |
|                 | 5000 CAPITAL OUTLAY                                   | -                   | 25,000              | 125,000             | 400.00%      |
|                 | 6000 OTHER  | 1,136               | 5,000               | -                   | -100.00%     |
|                 | 7000 NON CAPITAL EQUIPMENT                            | 30,682              | 30,000              | 130,000             | 333.33%      |
|                 | <b>TOTAL:</b>   | <b>\$ 6,562,891</b> | <b>\$ 8,841,093</b> | <b>\$ 8,945,283</b> | <b>1.18%</b> |
| <b>PROGRAM:</b> | <b>2220 EDUCATIONAL MEDIA SERVICES</b>                |                     |                     |                     |              |
|                 | 1000 SALARIES   | \$ 3,756,918        | \$ 3,836,520        | \$ 3,942,700        | 2.77%        |
|                 | 2000 BENEFITS   | 1,051,519           | 1,226,760           | 1,325,311           | 8.03%        |
|                 | 3000 PROF. SERVICES                                   | 265,432             | 240,000             | 120,000             | -50.00%      |
|                 | 4000 SUPPLIES   | 151,558             | 167,551             | 177,220             | 5.77%        |
|                 | 5000 CAPITAL OUTLAY                                   | -                   | -                   | -                   | -            |
|                 | 6000 OTHER  | -                   | -                   | -                   | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                            | 299,857             | 245,000             | 465,000             | 89.80%       |
|                 | <b>TOTAL:</b>   | <b>\$ 5,525,285</b> | <b>\$ 5,715,831</b> | <b>\$ 6,030,231</b> | <b>5.50%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |  | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE   |
|-----------------|--|---------------------|---------------------|---------------------|---------------|
| <b>PROGRAM:</b> | <b>2230 ASSESSMENT &amp; TESTING</b>             |                     |                     |                     |               |
|                 | 1000 SALARIES                                    | \$ 273,884          | \$ 235,790          | \$ 242,500          | 2.85%         |
|                 | 2000 BENEFITS                                    | 91,499              | 88,630              | 95,932              | 8.24%         |
|                 | 3000 PROF. SERVICES                              | 260,408             | 329,000             | 371,000             | 12.77%        |
|                 | 4000 SUPPLIES                                    | 53,159              | 158,598             | 34,500              | -78.25%       |
|                 | 5000 CAPITAL OUTLAY                              | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                                       | -                   | 704                 | 750                 | 6.53%         |
|                 | 7000 NON CAPITAL EQUIPMENT                       | -                   | 3,000               | 5,000               | 66.67%        |
|                 | <b>TOTAL:</b>                                    | <b>\$ 678,950</b>   | <b>\$ 815,722</b>   | <b>\$ 749,682</b>   | <b>-8.10%</b> |
| <b>PROGRAM:</b> | <b>2310 BOARD OF EDUCATION SERVICES</b>          |                     |                     |                     |               |
|                 | 1000 SALARIES                                    | \$ 195,602          | \$ 239,394          | \$ 235,100          | -1.79%        |
|                 | 2000 BENEFITS                                    | 47,490              | 53,690              | 57,908              | 7.86%         |
|                 | 3000 PROF. SERVICES                              | 946,424             | 639,000             | 666,000             | 4.23%         |
|                 | 4000 SUPPLIES                                    | 8,261               | 26,000              | 11,000              | -57.69%       |
|                 | 5000 CAPITAL OUTLAY                              | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                                       | 29,165              | 60,000              | 60,000              | 0.00%         |
|                 | 7000 NON CAPITAL EQUIPMENT                       | -                   | 25,000              | 13,000              | -48.00%       |
|                 | <b>TOTAL:</b>                                    | <b>\$ 1,226,943</b> | <b>\$ 1,043,084</b> | <b>\$ 1,043,008</b> | <b>-0.01%</b> |
| <b>PROGRAM:</b> | <b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>    |                     |                     |                     |               |
|                 | 1000 SALARIES                                    | \$ 891,476          | \$ 1,145,500        | \$ 1,179,900        | 3.00%         |
|                 | 2000 BENEFITS                                    | 188,923             | 164,090             | 180,873             | 10.23%        |
|                 | 3000 PROF. SERVICES                              | 36,327              | 72,000              | 60,800              | -15.56%       |
|                 | 4000 SUPPLIES                                    | 8,611               | 13,000              | 18,000              | 38.46%        |
|                 | 5000 CAPITAL OUTLAY                              | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                                       | 4,422               | 6,500               | 3,000               | -53.85%       |
|                 | 7000 NON CAPITAL EQUIPMENT                       | -                   | -                   | -                   | -             |
|                 | <b>TOTAL:</b>                                    | <b>\$ 1,129,758</b> | <b>\$ 1,401,090</b> | <b>\$ 1,442,573</b> | <b>2.96%</b>  |
| <b>PROGRAM:</b> | <b>2330 SPECIAL AREA ADMINISTRATION SERVICES</b> |                     |                     |                     |               |
|                 | 1000 SALARIES                                    | \$ 562,510          | \$ 568,110          | \$ 576,600          | 1.49%         |
|                 | 2000 BENEFITS                                    | 175,346             | 228,880             | 249,015             | 8.80%         |
|                 | 3000 PROF. SERVICES                              | 250,658             | 151,650             | 151,700             | 0.03%         |
|                 | 4000 SUPPLIES                                    | 4,540               | 14,000              | 14,000              | 0.00%         |
|                 | 5000 CAPITAL OUTLAY                              | -                   | 3,000               | 3,000               | 0.00%         |
|                 | 6000 OTHER                                       | -                   | -                   | -                   | -             |
|                 | 7000 NON CAPITAL EQUIPMENT                       | -                   | -                   | -                   | -             |
|                 | <b>TOTAL:</b>                                    | <b>\$ 993,053</b>   | <b>\$ 965,640</b>   | <b>\$ 994,315</b>   | <b>2.97%</b>  |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |  | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE  |
|-----------------|--|----------------------|----------------------|----------------------|--------------|
| <b>PROGRAM:</b> | <b>2410 OFFICE OF THE PRINCIPAL SERVICES</b>               |                      |                      |                      |              |
|                 | 1000 SALARIES  | \$ 8,371,782         | \$ 8,515,870         | \$ 8,694,200         | 2.09%        |
|                 | 2000 BENEFITS  | 2,645,545            | 2,212,970            | 2,397,440            | 8.34%        |
|                 | 3000 PROF. SERVICES  | 84,634               | 62,000               | 62,000               | 0.00%        |
|                 | 4000 SUPPLIES  | 11,681               | 12,500               | 12,000               | -4.00%       |
|                 | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                 | 6000 OTHER   | 28,198               | 30,000               | -                    | -100.00%     |
|                 | 7000 NON CAPITAL EQUIPMENT                                 | -                    | -                    | -                    | -            |
|                 | <b>TOTAL:</b>  | <b>\$ 11,141,840</b> | <b>\$ 10,833,340</b> | <b>\$ 11,165,640</b> | <b>3.07%</b> |
| <b>PROGRAM:</b> | <b>2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b> |                      |                      |                      |              |
|                 | 1000 SALARIES  | \$ 1,776,791         | \$ 1,575,820         | \$ 1,618,700         | 2.72%        |
|                 | 2000 BENEFITS  | 404,130              | 350,280              | 377,574              | 7.79%        |
|                 | 3000 PROF. SERVICES  | 41,625               | 56,000               | 50,000               | -10.71%      |
|                 | 4000 SUPPLIES  | 913                  | -                    | -                    | -            |
|                 | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                 | 6000 OTHER   | -                    | 50,000               | -                    | -100.00%     |
|                 | 7000 NON CAPITAL EQUIPMENT                                 | -                    | -                    | -                    | -            |
|                 | <b>TOTAL:</b>  | <b>\$ 2,223,458</b>  | <b>\$ 2,032,100</b>  | <b>\$ 2,046,274</b>  | <b>0.70%</b> |
| <b>PROGRAM:</b> | <b>2510 DIRECTION OF BUSINESS SUPPORT SERVICES</b>         |                      |                      |                      |              |
|                 | 1000 SALARIES  | \$ 217,817           | \$ 210,000           | \$ 228,000           | 8.57%        |
|                 | 2000 BENEFITS  | 50,862               | 46,190               | 51,632               | 11.78%       |
|                 | 3000 PROF. SERVICES  | -                    | -                    | -                    | -            |
|                 | 4000 SUPPLIES  | -                    | -                    | -                    | -            |
|                 | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                 | 6000 OTHER   | -                    | -                    | -                    | -            |
|                 | 7000 NON CAPITAL EQUIPMENT                                 | -                    | -                    | -                    | -            |
|                 | <b>TOTAL:</b>  | <b>\$ 268,679</b>    | <b>\$ 256,190</b>    | <b>\$ 279,632</b>    | <b>9.15%</b> |
| <b>PROGRAM:</b> | <b>2520 FISCAL SERVICES</b>                                |                      |                      |                      |              |
|                 | 1000 SALARIES  | \$ 429,451           | \$ 666,480           | \$ 669,900           | 0.51%        |
|                 | 2000 BENEFITS  | 68,046               | 124,120              | 134,421              | 8.30%        |
|                 | 3000 PROF. SERVICES  | 80,099               | 92,500               | 128,500              | 38.92%       |
|                 | 4000 SUPPLIES  | 3,910                | 7,500                | 7,500                | 0.00%        |
|                 | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                 | 6000 OTHER   | 4,608                | 4,850                | 4,850                | 0.00%        |
|                 | 7000 NON CAPITAL EQUIPMENT                                 | -                    | -                    | -                    | -            |
|                 | <b>TOTAL:</b>  | <b>\$ 586,113</b>    | <b>\$ 895,450</b>    | <b>\$ 945,171</b>    | <b>5.55%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |                                     | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE    |
|-----------------|-------------------------------------|---------------------|---------------------|---------------------|----------------|
| <b>PROGRAM:</b> | <b>2540 DATA/PHONE LINES</b>        |                     |                     |                     |                |
|                 | 1000 SALARIES                       | \$ -                | \$ -                | \$ -                | -              |
|                 | 2000 BENEFITS                       | -                   | -                   | -                   | -              |
|                 | 3000 PROF. SERVICES                 | 1,211,308           | 1,121,562           | 1,082,662           | -3.47%         |
|                 | 4000 SUPPLIES                       | 292,412             | 1,250               | 1,250               | 0.00%          |
|                 | 5000 CAPITAL OUTLAY                 | -                   | 25,000              | 25,000              | 0.00%          |
|                 | 6000 OTHER                          | -                   | -                   | -                   | -              |
|                 | 7000 NON CAPITAL EQUIPMENT          | 279,632             | 165,100             | 302,900             | 83.46%         |
|                 | <b>TOTAL:</b>                       | <b>\$ 1,783,352</b> | <b>\$ 1,312,912</b> | <b>\$ 1,411,812</b> | <b>7.53%</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                       | \$ -                | \$ 3,900            | \$ 4,300            | 10.26%         |
|                 | 2000 BENEFITS                       | -                   | -                   | -                   | -              |
|                 | 3000 PROF. SERVICES                 | -                   | -                   | -                   | -              |
|                 | 4000 SUPPLIES                       | 5,327               | 53,000              | 68,646              | 29.52%         |
|                 | 5000 CAPITAL OUTLAY                 | -                   | -                   | -                   | -              |
|                 | 6000 OTHER                          | -                   | -                   | -                   | -              |
|                 | 7000 NON CAPITAL EQUIPMENT          | -                   | -                   | -                   | -              |
|                 | <b>TOTAL:</b>                       | <b>\$ 5,327</b>     | <b>\$ 56,900</b>    | <b>\$ 72,946</b>    | <b>28.20%</b>  |
| <b>PROGRAM:</b> | <b>2570 INTERNAL SERVICES</b>       |                     |                     |                     |                |
|                 | 1000 SALARIES                       | \$ 168,319          | \$ 78,520           | \$ 18,000           | -77.08%        |
|                 | 2000 BENEFITS                       | 64,813              | 7,280               | 7,884               | 8.30%          |
|                 | 3000 PROF. SERVICES                 | -                   | -                   | -                   | -              |
|                 | 4000 SUPPLIES                       | 50,649              | 59,000              | 72,000              | 22.03%         |
|                 | 5000 CAPITAL OUTLAY                 | -                   | -                   | -                   | -              |
|                 | 6000 OTHER                          | -                   | -                   | -                   | -              |
|                 | 7000 NON CAPITAL EQUIPMENT          | -                   | -                   | -                   | -              |
|                 | <b>TOTAL:</b>                       | <b>\$ 283,781</b>   | <b>\$ 144,800</b>   | <b>\$ 97,884</b>    | <b>-32.40%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |                                      | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE   |
|-----------------|--------------------------------------|---------------------|---------------------|---------------------|---------------|
| <b>PROGRAM:</b> | <b>2630 INFORMATION SERVICES</b>     |                     |                     |                     |               |
|                 | 1000 SALARIES                        | \$ 104,402          | \$ 104,290          | \$ 110,100          | 5.57%         |
|                 | 2000 BENEFITS                        | 285                 | -                   | -                   | -             |
|                 | 3000 PROF. SERVICES                  | 39,839              | 62,000              | 52,000              | -16.13%       |
|                 | 4000 SUPPLIES                        | 59,209              | 65,000              | 75,000              | 15.38%        |
|                 | 5000 CAPITAL OUTLAY                  | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                           | 3,115               | 3,000               | 3,000               | 0.00%         |
|                 | 7000 NON CAPITAL EQUIPMENT           | -                   | -                   | -                   | -             |
|                 | <b>TOTAL:</b>                        | <b>\$ 206,849</b>   | <b>\$ 234,290</b>   | <b>\$ 240,100</b>   | <b>2.48%</b>  |
| <b>PROGRAM:</b> | <b>2640 STAFF SERVICES</b>           |                     |                     |                     |               |
|                 | 1000 SALARIES                        | \$ 1,074,009        | \$ 903,160          | \$ 920,100          | 1.88%         |
|                 | 2000 BENEFITS                        | 2,344,858           | 2,527,910           | 2,344,156           | -7.27%        |
|                 | 3000 PROF. SERVICES                  | 28,141              | 156,500             | 76,200              | -51.31%       |
|                 | 4000 SUPPLIES                        | 2,137               | 3,000               | 2,000               | -33.33%       |
|                 | 5000 CAPITAL OUTLAY                  | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                           | 1,682               | 4,000               | 4,000               | 0.00%         |
|                 | 7000 NON CAPITAL EQUIPMENT           | -                   | -                   | -                   | -             |
|                 | <b>TOTAL:</b>                        | <b>\$ 3,450,827</b> | <b>\$ 3,594,570</b> | <b>\$ 3,346,456</b> | <b>-6.90%</b> |
| <b>PROGRAM:</b> | <b>2660 DATA PROCESSING SERVICES</b> |                     |                     |                     |               |
|                 | 1000 SALARIES                        | \$ 2,218,617        | \$ 2,071,520        | \$ 2,160,300        | 4.29%         |
|                 | 2000 BENEFITS                        | 377,580             | 431,980             | 467,834             | 8.30%         |
|                 | 3000 PROF. SERVICES                  | 539,410             | 1,023,500           | 983,000             | -3.96%        |
|                 | 4000 SUPPLIES                        | 1,949,145           | 2,145,700           | 2,284,400           | 6.46%         |
|                 | 5000 CAPITAL OUTLAY                  | 61,435              | 75,000              | 75,000              | 0.00%         |
|                 | 6000 OTHER                           | -                   | -                   | -                   | -             |
|                 | 7000 NON CAPITAL EQUIPMENT           | 1,378,467           | 170,000             | 230,000             | 35.29%        |
|                 | <b>TOTAL:</b>                        | <b>\$ 6,524,655</b> | <b>\$ 5,917,700</b> | <b>\$ 6,200,534</b> | <b>4.78%</b>  |
| <b>PROGRAM:</b> | <b>2900 OTHER SUPPORT SERVICES</b>   |                     |                     |                     |               |
|                 | 1000 SALARIES                        | \$ 549,370          | \$ 349,730          | \$ 477,200          | 36.45%        |
|                 | 2000 BENEFITS                        | 112,157             | 45,900              | 49,693              | 8.26%         |
|                 | 3000 PROF. SERVICES                  | 714,225             | 555,250             | 645,876             | 16.32%        |
|                 | 4000 SUPPLIES                        | 10,168              | 22,126              | 28,000              | 26.55%        |
|                 | 5000 CAPITAL OUTLAY                  | -                   | -                   | -                   | -             |
|                 | 6000 OTHER                           | -                   | 500                 | 500                 | 0.00%         |
|                 | 7000 NON CAPITAL EQUIPMENT           | -                   | -                   | -                   | -             |
|                 | <b>TOTAL:</b>                        | <b>\$ 1,385,920</b> | <b>\$ 973,506</b>   | <b>\$ 1,201,269</b> | <b>23.40%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|                 |   | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE    |
|-----------------|---|----------------------|---------------------|---------------------|----------------|
| <b>PROGRAM:</b> | <b>3000 COMMUNITY SERVICES</b>            |                      |                     |                     |                |
|                 | 1000 SALARIES                             | \$ 723,250           | \$ 703,570          | \$ 841,500          | 19.60%         |
|                 | 2000 BENEFITS                             | 149,539              | 135,430             | 153,914             | 13.65%         |
|                 | 3000 PROF. SERVICES                       | 154,263              | 294,271             | 206,000             | -30.00%        |
|                 | 4000 SUPPLIES                             | 103,503              | 137,844             | 129,476             | -6.07%         |
|                 | 5000 CAPITAL OUTLAY                       | 7,520                | -                   | -                   | -              |
|                 | 6000 OTHER                                | 9,990,143            | 4,350               | 4,350               | 0.00%          |
|                 | 7000 NON CAPITAL EQUIPMENT                | -                    | -                   | -                   | -              |
|                 | <b>TOTAL:</b>                             | <b>\$ 11,128,218</b> | <b>\$ 1,275,465</b> | <b>\$ 1,335,240</b> | <b>4.69%</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                        | 3,501                | 5,000               | 5,000               | 0.00%          |
|                 | 7000 NON CAPITAL EQUIPMENT                | -                    | -                   | -                   | -              |
|                 | <b>TOTAL:</b>                             | <b>\$ 3,501</b>      | <b>\$ 5,000</b>     | <b>\$ 5,000</b>     | <b>0.00%</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                        | 38,129               | 209,000             | 159,000             | -23.92%        |
|                 | 7000 NON CAPITAL EQUIPMENT                | -                    | -                   | -                   | -              |
|                 | <b>TOTAL:</b>                             | <b>\$ 38,129</b>     | <b>\$ 209,000</b>   | <b>\$ 159,000</b>   | <b>-23.92%</b> |

# FY 2023 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

|  | FY 2021<br>ACTUAL     | FY 2022<br>BUDGET     | FY 2023<br>BUDGET     | %<br>CHANGE    |
|--|-----------------------|-----------------------|-----------------------|----------------|
| <b>PROGRAM: 4240 PAYMENTS FOR TECH PROGRAMS</b>          |                       |                       |                       |                |
| 1000 SALARIES  | \$ -                  | \$ -                  | \$ -                  | -              |
| 2000 BENEFITS  | -                     | -                     | -                     | -              |
| 3000 PROF. SERVICES                                      | -                     | -                     | -                     | -              |
| 4000 SUPPLIES  | -                     | -                     | -                     | -              |
| 5000 CAPITAL OUTLAY                                      | -                     | -                     | -                     | -              |
| 6000 TUITION/OTHER                                       | 160,342               | 150,000               | 173,000               | 15.33%         |
| 7000 NON CAPITAL EQUIPMENT                               | -                     | -                     | -                     | -              |
| <b>TOTAL:</b>  | <b>\$ 160,342</b>     | <b>\$ 150,000</b>     | <b>\$ 173,000</b>     | <b>15.33%</b>  |
| <b>PROGRAM: 6000 CONTINGENCY</b>                         | \$ -                  | \$ 1,500,000          | \$ -                  |                |
| <b>OTHER FINANCING USES</b>                              |                       |                       |                       |                |
| 8130 TRANSFER TO O&M                                     | \$ -                  | \$ -                  | \$ -                  | -              |
| 8610 TRANSFER TO DEBT SERV                               | 4,375,320             | 4,093,460             | 3,062,345             | -25.19%        |
| <b>TOTAL:</b>  | <b>\$ 4,375,320</b>   | <b>\$ 4,093,460</b>   | <b>\$ 3,062,345</b>   | <b>-25.19%</b> |
| <b>TOTAL EXPENDITURES &amp;<br/>OTHER FINANCING USES</b> | <b>\$ 239,204,830</b> | <b>\$ 247,983,673</b> | <b>\$ 252,302,324</b> | <b>1.74%</b>   |
| <b>NET CHANGE IN FUND BALANCE:</b>                       | <b>(8,205,540)</b>    | <b>(3,234,070)</b>    | <b>(2,115,780)</b>    |                |
| <b>FUND BALANCE @ END OF YEAR:</b>                       | <b>\$ 59,407,838</b>  | <b>\$ 56,173,768</b>  | <b>\$ 54,057,988</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 breakfast and 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 2023 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

|                                    | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|------------------------------------|---------------------|---------------------|---------------------|--------------|
| <b>REVENUE</b>                     |                     |                     |                     |              |
| 1600 CAFETERIA RECEIPTS            | \$ (27,969)         | \$ 3,161,000        | \$ 3,161,000        | 0.00%        |
| 1691 COMMODITY USAGE               | 218,753             | 262,500             | 304,500             | 16.00%       |
| 1900 OTHER REVENUE                 | -                   | -                   | -                   | -            |
| 3360 STATE AID - FREE LUNCHES      | 4,565               | 11,000              | 11,000              | 0.00%        |
| 4210 FEDERAL AID - LUNCHES         | -                   | 1,250,000           | 1,250,000           | 0.00%        |
| 4215 FEDERAL AID - MILK            | -                   | 5,000               | -                   | -100.00%     |
| 4220 FEDERAL AID - BREAKFAST       | -                   | 100,000             | 100,000             | 0.00%        |
| 4225 FEDERAL AID - SFSP            | 2,880,606           | -                   | -                   | -            |
| <b>TOTAL REVENUE:</b>              | <b>\$ 3,075,955</b> | <b>\$ 4,789,500</b> | <b>\$ 4,826,500</b> | <b>0.77%</b> |
| <b>EXPENDITURES</b>                |                     |                     |                     |              |
| 1000 SALARIES                      | \$ 386,580          | \$ 1,143,000        | \$ 1,250,000        | 9.36%        |
| 2000 EMPLOYEE BENEFITS             | 2,588               | 8,400               | 8,400               | 0.00%        |
| 3000 PROF. SERVICES                | 2,234,221           | 3,951,000           | 4,091,000           | 3.54%        |
| 4000 SUPPLIES                      | 20,349              | 21,000              | 21,000              | 0.00%        |
| 5000 CAPITAL OUTLAY                | -                   | 20,000              | 25,000              | 25.00%       |
| 6000 OTHER                         | -                   | -                   | -                   | -            |
| 7000 NON CAPITAL EQUIPMENT         | -                   | 10,000              | 10,000              | 0.00%        |
| <b>TOTAL EXPENDITURES:</b>         | <b>\$ 2,643,739</b> | <b>\$ 5,153,400</b> | <b>\$ 5,405,400</b> | <b>4.89%</b> |
| <b>NET CHANGE IN FUND BALANCE:</b> | <b>432,216</b>      | <b>(363,900)</b>    | <b>(578,900)</b>    |              |
| <b>FUND BALANCE @ END OF YEAR:</b> | <b>3,494,328</b>    | <b>3,130,428</b>    | <b>2,551,528</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*

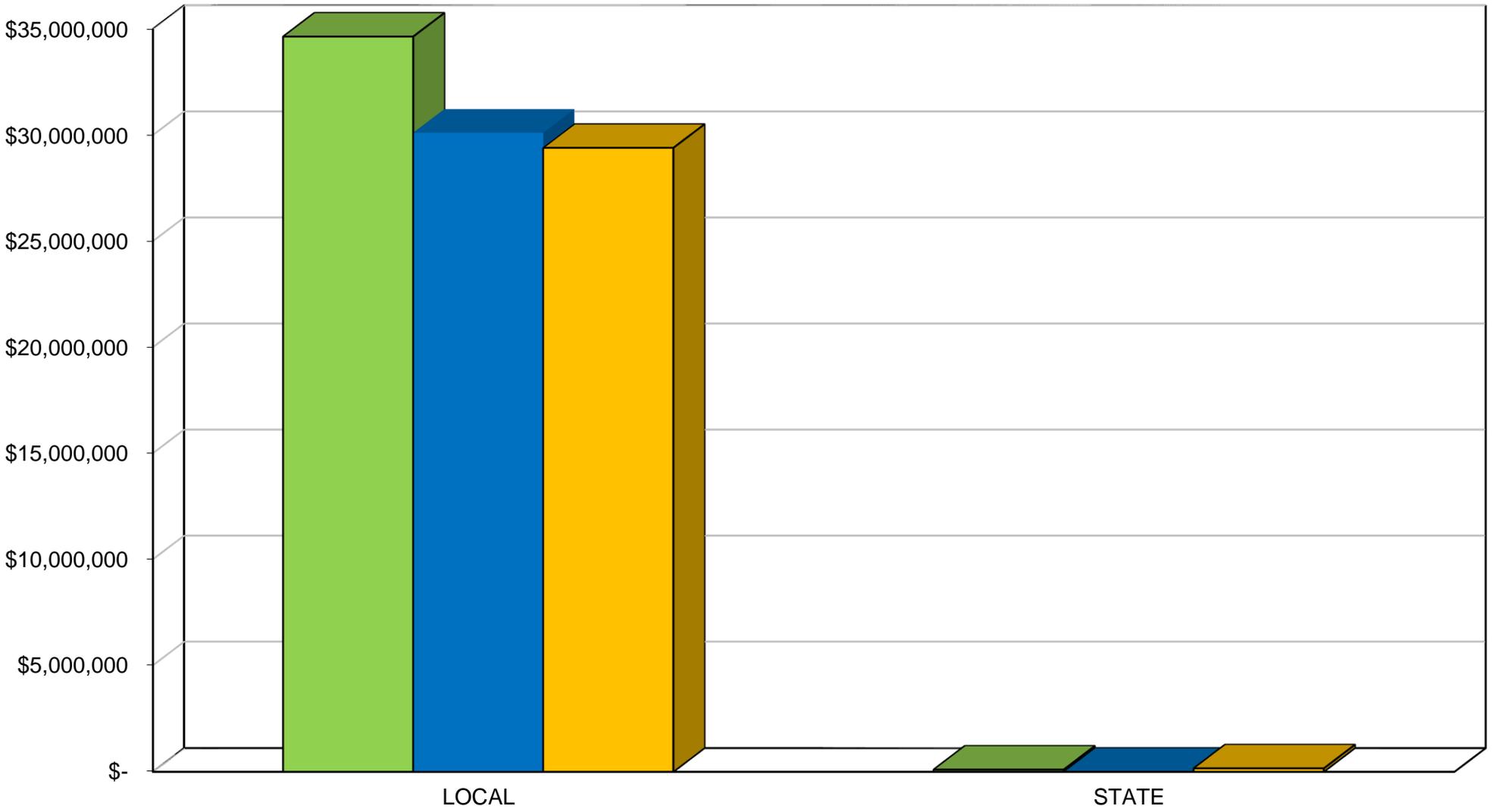
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include expenditures for consulting services, chemicals, and equipment maintenance.
- Budgeted **SUPPLY** expenditures include utilities and building and grounds supplies.
- Budgeted **CAPITAL OUTLAY**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

**FY 2023**  
**NAPERVILLE C.U.S.D. 203**  
**OPERATIONS AND MAINTENANCE FUND**  
**BUDGET SUMMARY**

|                                       | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE   |
|---------------------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>                        |                      |                      |                      |               |
| LOCAL                                 | \$ 34,642,422        | \$ 30,110,559        | \$ 29,397,171        | -2.37%        |
| STATE                                 | 100,000              | -                    | 160,000              | -             |
| <b>TOTAL REVENUE:</b>                 | <b>\$ 34,742,422</b> | <b>\$ 30,110,559</b> | <b>\$ 29,557,171</b> | <b>-1.84%</b> |
| <b>EXPENDITURES</b>                   |                      |                      |                      |               |
| SALARIES                              | \$ 8,398,205         | \$ 9,327,620         | \$ 9,851,700         | 5.62%         |
| EMPLOYEE BENEFITS                     | 2,540,245            | 2,795,370            | 3,267,564            | 16.89%        |
| PROF. SERVICES                        | 3,151,201            | 3,362,900            | 3,537,900            | 5.20%         |
| SUPPLIES                              | 4,817,663            | 5,660,000            | 5,445,000            | -3.80%        |
| CAPITAL OUTLAY                        | 4,025,603            | 6,395,000            | 6,522,860            | 2.00%         |
| OTHER                                 | -                    | 1,100                | 1,100                | 0.00%         |
| NON CAPITAL EQUIPMENT                 | 295,630              | 520,000              | 502,500              | -3.37%        |
| CONTINGENCY                           | -                    | 555,000              | -                    | -100.00%      |
| <b>TOTAL EXPENDITURES:</b>            | <b>\$ 23,228,547</b> | <b>\$ 28,616,990</b> | <b>\$ 29,128,624</b> | <b>1.79%</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>\$ 11,513,875</b> | <b>\$ 1,493,569</b>  | <b>\$ 428,547</b>    |               |
| <b>FUND BALANCE @ END OF YEAR:</b>    | <b>\$ 27,133,949</b> | <b>\$ 28,627,518</b> | <b>\$ 29,056,065</b> |               |

# O&M FUND REVENUE COMPARISON

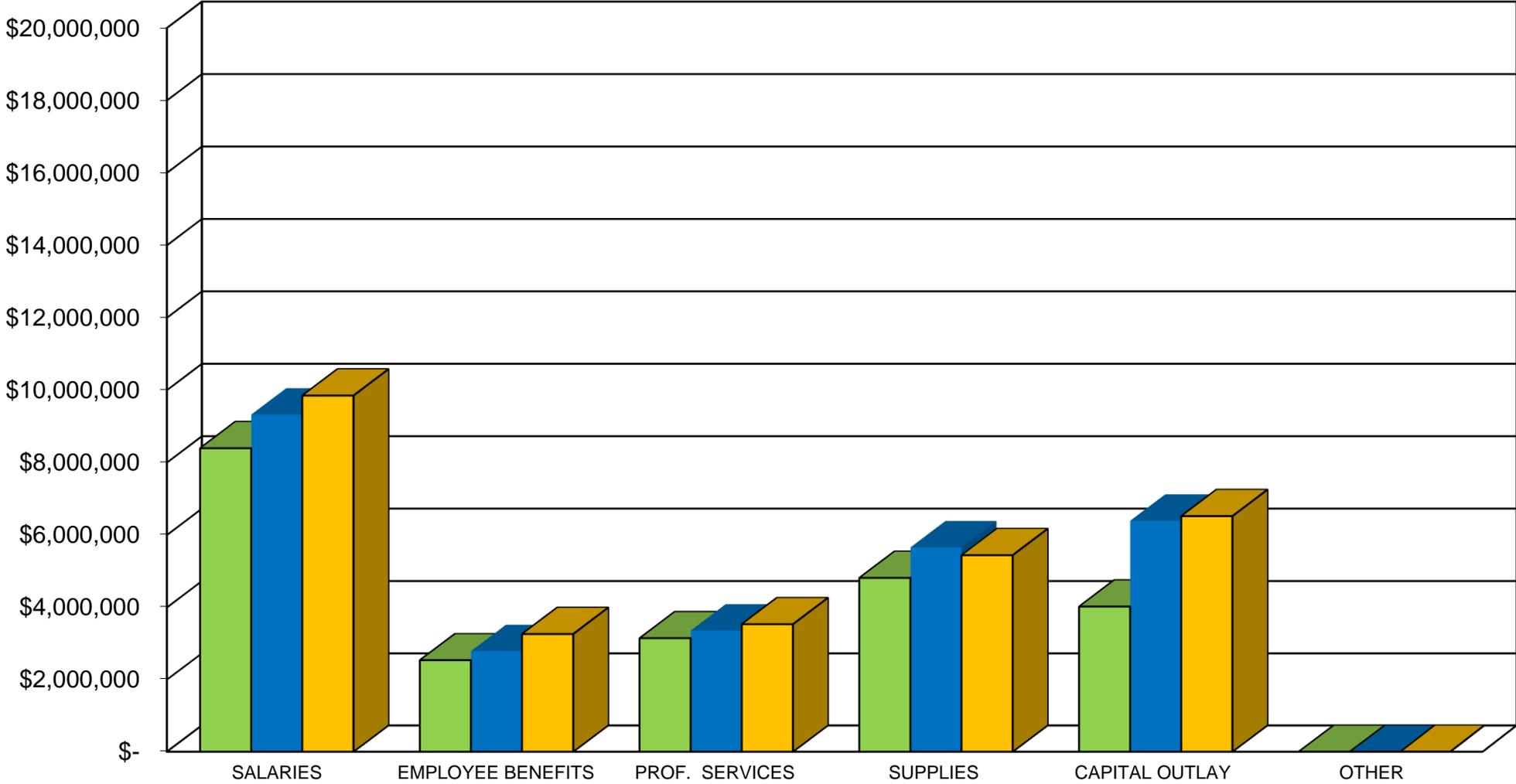
FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



SOURCE OF FUNDS

# O&M FUND EXPENDITURE COMPARISON

FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



TYPE OF EXPENDITURE

# FY 2023 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

|                                 | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE   |
|---------------------------------|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>                  |                      |                      |                      |               |
| <b>LOCAL SOURCES</b>            |                      |                      |                      |               |
| 1111 GENERAL LEVY               | \$ 34,395,094        | \$ 29,486,559        | \$ 28,865,571        | -2.11%        |
| 1510 EARNED INTEREST            | 179,188              | 160,000              | 160,000              | 0.00%         |
| 1720 FEES                       | 33,351               | 64,000               | 66,600               | 4.06%         |
| 1910 RENT REVENUE               | 25,018               | 400,000              | 300,000              | -25.00%       |
| 1999 OTHER REVENUE              | 9,771                | -                    | 5,000                | -             |
| <b>TOTAL LOCAL REVENUE:</b>     | <b>\$ 34,642,422</b> | <b>\$ 30,110,559</b> | <b>\$ 29,397,171</b> | <b>-2.37%</b> |
| <b>STATE SOURCES</b>            |                      |                      |                      |               |
| 3001 GENERAL STATE AID          | \$ 100,000           | \$ -                 | \$ 160,000           | -             |
| <b>TOTAL STATE:</b>             | <b>\$ 100,000</b>    | <b>\$ -</b>          | <b>\$ 160,000</b>    | <b>-</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>\$ 34,742,422</b> | <b>\$ 30,110,559</b> | <b>\$ 29,557,171</b> |               |

# FY 2023 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

|                     |  | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE  |
|---------------------|--|----------------------|----------------------|----------------------|--------------|
| <b>EXPENDITURES</b> |  |                      |                      |                      |              |
| <b>PROGRAM:</b>     | <b>2540 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>              |                      |                      |                      |              |
|                     | 1000 SALARIES  | \$ 7,650,635         | \$ 8,515,840         | \$ 9,001,700         | 5.71%        |
|                     | 2000 BENEFITS  | 2,286,571            | 2,500,310            | 2,948,014            | 17.91%       |
|                     | 3000 PROF. SERVICES  | 3,151,201            | 3,362,900            | 3,537,900            | 5.20%        |
|                     | 4000 SUPPLIES  | 4,817,663            | 5,660,000            | 5,445,000            | -3.80%       |
|                     | 5000 CAPITAL OUTLAY  | 4,025,603            | 6,395,000            | 6,522,860            | 2.00%        |
|                     | 6000 OTHER   | -                    | 1,100                | 1,100                | 0.00%        |
|                     | 7000 NON CAPITAL EQUIPMENT   | 295,630              | 520,000              | 502,500              | -3.37%       |
|                     | <b>TOTAL:</b>  | <b>\$ 22,227,304</b> | <b>\$ 26,955,150</b> | <b>\$ 27,959,074</b> | <b>3.72%</b> |
| <b>PROGRAM:</b>     | <b>2541 OPERATION &amp; MAINTENANCE OF PLANT SERVICES - MANAGEMENT</b> |                      |                      |                      |              |
|                     | 1000 SALARIES  | \$ 289,971           | \$ 294,770           | \$ 313,000           | 6.18%        |
|                     | 2000 BENEFITS  | 56,470               | 63,530               | 68,803               | 8.30%        |
|                     | 3000 PROF. SERVICES  | -                    | -                    | -                    | -            |
|                     | 4000 SUPPLIES  | -                    | -                    | -                    | -            |
|                     | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                     | 6000 OTHER   | -                    | -                    | -                    | -            |
|                     | 7000 NON CAPITAL EQUIPMENT   | -                    | -                    | -                    | -            |
|                     | <b>TOTAL:</b>  | <b>\$ 346,441</b>    | <b>\$ 358,300</b>    | <b>\$ 381,803</b>    | <b>6.56%</b> |
| <b>PROGRAM:</b>     | <b>2546 SECURITY SERVICES</b>  |                      |                      |                      |              |
|                     | 1000 SALARIES  | \$ 457,599           | \$ 517,010           | \$ 537,000           | 3.87%        |
|                     | 2000 BENEFITS  | 197,204              | 231,530              | 250,747              | 8.30%        |
|                     | 3000 PROF. SERVICES  | -                    | -                    | -                    | -            |
|                     | 4000 SUPPLIES  | -                    | -                    | -                    | -            |
|                     | 5000 CAPITAL OUTLAY  | -                    | -                    | -                    | -            |
|                     | 6000 OTHER   | -                    | -                    | -                    | -            |
|                     | 7000 NON CAPITAL EQUIPMENT   | -                    | -                    | -                    | -            |
|                     | <b>TOTAL:</b>  | <b>\$ 654,802</b>    | <b>\$ 748,540</b>    | <b>\$ 787,747</b>    | <b>5.24%</b> |
| <b>PROGRAM:</b>     | <b>6000 CONTINGENCY</b>  | \$ -                 | \$ 555,000           | \$ -                 | -100.00%     |
|                     | <b>TOTAL EXPENDITURES:</b>   | <b>\$ 23,228,547</b> | <b>\$ 28,616,990</b> | <b>\$ 29,128,624</b> | <b>1.79%</b> |

**FY 2023  
NAPERVILLE C.U.S.D. 203  
OPERATIONS AND MAINTENANCE FUND  
BUDGET**

|  | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>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;<br/>OTHER FINANCING USES</b> | <b>\$ 23,228,547</b> | <b>\$ 28,616,990</b> | <b>\$ 29,128,624</b> | <b>1.79%</b> |
| <b>NET CHANGE IN FUND BALANCE:</b>                       | <b>11,513,875</b>    | <b>1,493,569</b>     | <b>428,547</b>       |              |
| <b>FUND BALANCE @ END OF YEAR:</b>                       | <b>\$ 27,133,949</b> | <b>\$ 28,627,518</b> | <b>\$ 29,056,065</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 2023 NAPERVILLE C.U.S.D 203 LAND / CASH FUND BUDGET SUMMARY

|   | FY 2021<br>ACTUAL | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|---|-------------------|---------------------|---------------------|--------------|
| <b>REVENUE</b>  |                   |                     |                     |              |
| <b>LOCAL SOURCES</b>                                      |                   |                     |                     |              |
| 1510 INTEREST EARNINGS                                    | \$ 1,959          | \$ 600              | \$ 600              | 0.00%        |
| 1990 OTHER  | 110,539           | 75,000              | 75,000              | 0.00%        |
| <b>TOTAL REVENUE:</b>                                     | <b>\$ 112,498</b> | <b>\$ 75,600</b>    | <b>\$ 75,600</b>    | <b>0.00%</b> |
| <b>EXPENDITURES</b>                                       |                   |                     |                     |              |
| 5200 SITE IMPROVEMENTS                                    | \$ -              | \$ -                | \$ -                | -            |
| <b>OTHER FINANCING USES</b>                               |                   |                     |                     |              |
| 8000 TRANSFER OF INTEREST                                 | \$ -              | \$ -                | \$ -                | -            |
| <b>TOTAL EXPENDITURES &amp;<br/>OTHER FINANCING USES:</b> | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b>     |
| <b>NET CHANGE IN FUND BALANCE:</b>                        | <b>\$ 112,498</b> | <b>\$ 75,600</b>    | <b>\$ 75,600</b>    |              |
| <b>FUND BALANCE @ END OF YEAR:</b>                        | <b>1,106,583</b>  | <b>\$ 1,182,183</b> | <b>\$ 1,257,783</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 2023 NAPERVILLE C.U.S.D 203 DEBT SERVICE FUND BUDGET SUMMARY

|                                    | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE    |
|------------------------------------|---------------------|---------------------|---------------------|----------------|
| <b>REVENUE</b>                     |                     |                     |                     |                |
| <b>SOURCES:</b>                    |                     |                     |                     |                |
| 1112 GENERAL LEVY                  | \$ -                | \$ -                | \$ -                | -              |
| 1510 EARNED INTEREST               | -                   | -                   | -                   | -              |
| 1900 OTHER REVENUE                 | -                   | -                   | -                   | -              |
| 4869 FEDERAL SUBSIDY               | 226,432             | 185,000             | 147,000             | -20.54%        |
| <b>TOTAL REVENUE:</b>              | <b>\$ 226,432</b>   | <b>\$ 185,000</b>   | <b>\$ 147,000</b>   | <b>-20.54%</b> |
| <b>EXPENDITURES</b>                |                     |                     |                     |                |
| 3900 PROF. SERVICES                | \$ -                | \$ -                | \$ -                | -              |
| 6100 PRINCIPAL PAY                 | 3,843,526           | 3,677,625           | 2,759,837           | -24.96%        |
| 6200 INTEREST PAY                  | 770,845             | 615,160             | 460,708             | -25.11%        |
| <b>TOTAL EXPENDITURES:</b>         | <b>\$ 4,614,370</b> | <b>\$ 4,292,785</b> | <b>\$ 3,220,545</b> | <b>-24.98%</b> |
| <b>OTHER FINANCING SOURCES:</b>    |                     |                     |                     |                |
| 7140 TRANSFERS IN                  | \$ -                | \$ -                | \$ -                | -              |
| 7400 CAPITAL LEASE - PRINCIPAL     | 1,573,526           | 1,327,625           | 329,837             | -75.16%        |
| 7500 CAPITAL LEASE - INTEREST      | 87,845              | 45,660              | 8,708               | -80.93%        |
| 7600 BOND - PRINCIPAL              | 2,270,000           | 2,350,000           | 2,430,000           | 3.40%          |
| 7700 BOND - INTEREST               | 443,950             | 370,175             | 293,800             | -20.63%        |
| 7900 OTHER SOURCES                 | -                   | -                   | -                   | -              |
| <b>TOTAL SOURCES (USES)</b>        | <b>\$ 4,375,320</b> | <b>\$ 4,093,460</b> | <b>\$ 3,062,345</b> | <b>-25.19%</b> |
| <b>NET CHANGE IN FUND BALANCE:</b> | <b>\$ (12,618)</b>  | <b>\$ (14,325)</b>  | <b>\$ (11,200)</b>  |                |
| <b>FUND BALANCE @ END OF YEAR:</b> | <b>\$ 242,470</b>   | <b>\$ 228,145</b>   | <b>\$ 216,945</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*

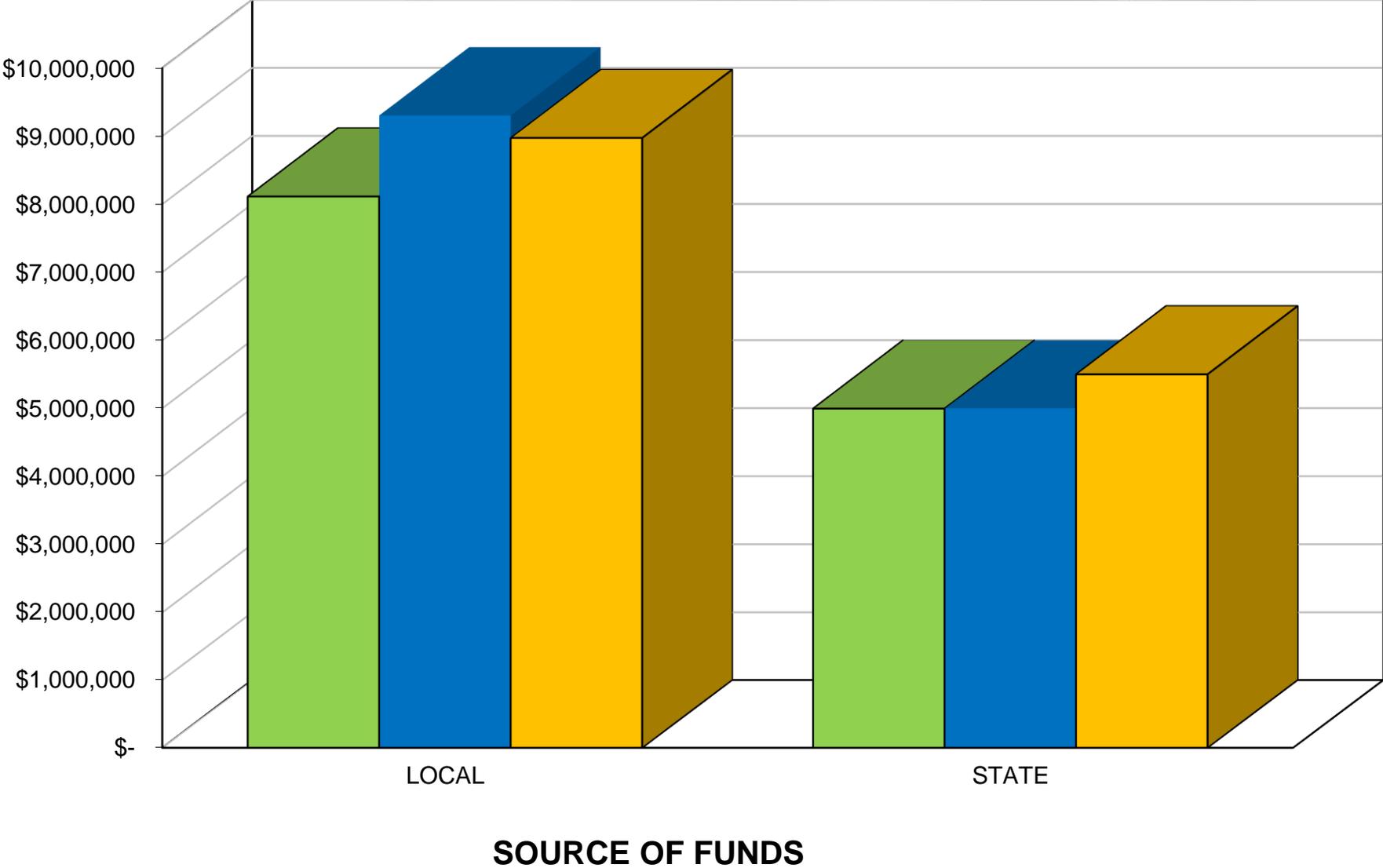
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include private contractor costs to transport special education students who attend classes out of the district. Other expenditures include mandatory driver physicals and safety inspections.
- Budgeted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

# FY 2023 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

|                                    | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE  |
|------------------------------------|----------------------|----------------------|----------------------|--------------|
| <b>REVENUE</b>                     |                      |                      |                      |              |
| LOCAL                              | \$ 8,112,604         | \$ 9,303,737         | \$ 8,973,810         | -3.55%       |
| STATE                              | 4,996,592            | 5,000,000            | 5,500,000            | 10.00%       |
| <b>TOTAL REVENUE:</b>              | <b>\$ 13,109,195</b> | <b>\$ 14,303,737</b> | <b>\$ 14,473,810</b> | <b>1.19%</b> |
| <b>EXPENDITURES</b>                |                      |                      |                      |              |
| SALARIES                           | \$ 3,280,116         | \$ 4,490,920         | \$ 4,672,500         | 4.04%        |
| EMPLOYEE BENEFITS                  | 1,454,179            | 1,467,170            | 1,695,477            | 15.56%       |
| PURCHASED SERVICES                 | 2,565,031            | 5,761,300            | 5,861,000            | 1.73%        |
| SUPPLIES                           | 301,905              | 600,000              | 610,500              | 1.75%        |
| CAPITAL OUTLAY                     | 1,647,479            | 1,560,000            | 1,800,000            | 15.38%       |
| OTHER                              | -                    | 650                  | 650                  | 0.00%        |
| NON CAPITAL EQUIPMENT              | 2,602                | 1,100                | 1,100                | 0.00%        |
| CONTINGENCY                        | -                    | 30,000               | -                    | -100.00%     |
| <b>TOTAL EXPENDITURES:</b>         | <b>\$ 9,251,312</b>  | <b>\$ 13,911,140</b> | <b>\$ 14,641,227</b> | <b>5.25%</b> |
| <b>NET CHANGE IN FUND BALANCE:</b> | <b>\$ 3,857,884</b>  | <b>\$ 392,597</b>    | <b>\$ (167,417)</b>  |              |
| <b>FUND BALANCE @ END OF YEAR:</b> | <b>\$ 10,672,131</b> | <b>\$ 11,064,728</b> | <b>\$ 10,897,311</b> |              |

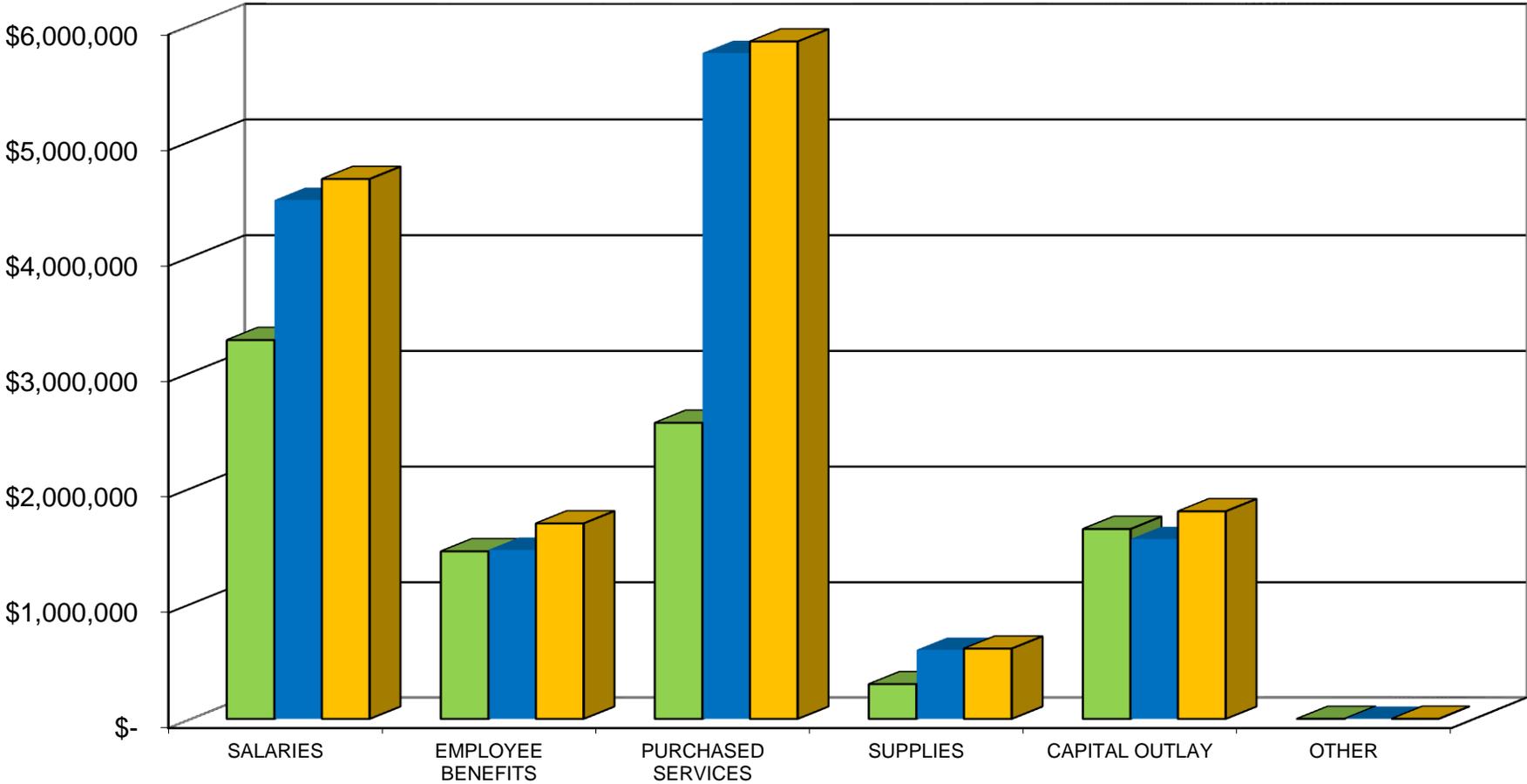
# REVENUE COMPARISON

FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



# EXPENDITURE COMPARISON

FY20-21 Actual    FY21-22 Budget    FY22-23 Budget



## TYPE OF EXPENDITURE

# FY 2023 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

|                        | FY 2021<br>ACTUAL    |           | FY 2022<br>BUDGET |           | FY 2023<br>BUDGET | %<br>CHANGE   |
|------------------------|----------------------|-----------|-------------------|-----------|-------------------|---------------|
| <b>REVENUE</b>         |                      |           |                   |           |                   |               |
| <b>LOCAL SOURCES:</b>  |                      |           |                   |           |                   |               |
| 1113 GENERAL LEVY      | \$ 7,851,982         | \$        | 9,066,737         | \$        | 8,757,810         | -3.41%        |
| 1411 FEES              | 84,541               |           | 207,000           |           | 111,000           | -46.38%       |
| 1510 EARNED INTEREST   | 41,881               |           | 30,000            |           | 30,000            | 0.00%         |
| 1999 OTHER REVENUE     | 134,200              |           | -                 |           | 75,000            | -             |
| <b>TOTAL LOCAL:</b>    | <b>\$ 8,112,604</b>  | <b>\$</b> | <b>9,303,737</b>  | <b>\$</b> | <b>8,973,810</b>  | <b>-3.55%</b> |
| <b>STATE SOURCES:</b>  |                      |           |                   |           |                   |               |
| 3500 REGULAR TRANS AID | \$ 2,249,608         | \$        | 2,250,000         | \$        | 2,500,000         | 11.11%        |
| 3510 SPEC. TRANS AID   | 2,746,983            |           | 2,750,000         |           | 3,000,000         | 9.09%         |
| 3505 VOC ED TRANS AID  | -                    |           | -                 |           | -                 | -             |
| <b>TOTAL STATE:</b>    | <b>\$ 4,996,592</b>  | <b>\$</b> | <b>5,000,000</b>  | <b>\$</b> | <b>5,500,000</b>  | <b>10.00%</b> |
| <b>TOTAL REVENUE:</b>  | <b>\$ 13,109,195</b> | <b>\$</b> | <b>14,303,737</b> | <b>\$</b> | <b>14,473,810</b> | <b>1.19%</b>  |

# FY 2023 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

|                     |   | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE    |
|---------------------|---|---------------------|----------------------|----------------------|----------------|
| <b>EXPENDITURES</b> |   |                     |                      |                      |                |
| <b>PROGRAM:</b>     | <b>2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE</b>      |                     |                      |                      |                |
| 1000                | SALARIES  | \$ -                | \$ -                 | \$ -                 | -              |
| 2000                | BENEFITS  | -                   | -                    | -                    | -              |
| 3000                | PROF. SERVICES  | 46,329              | 25,000               | 25,000               | 0.00%          |
| 4000                | SUPPLIES  | -                   | -                    | -                    | -              |
| 5000                | CAPITAL OUTLAY  | -                   | -                    | -                    | -              |
| 6000                | OTHER   | -                   | -                    | -                    | -              |
| 7000                | NON CAPITAL EQUIPMENT                                       | -                   | -                    | -                    | -              |
|                     | <b>TOTAL:</b>   | <b>\$ 46,329</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  | \$ 341,726          | \$ 583,220           | \$ 399,500           | -31.50%        |
| 2000                | BENEFITS  | 47,762              | 57,960               | 62,771               | 8.30%          |
| 3000                | PROF. SERVICES  | 137,476             | 141,250              | 142,500              | 0.88%          |
| 4000                | SUPPLIES  | 8,291               | 40,000               | 46,500               | 16.25%         |
| 5000                | CAPITAL OUTLAY  | -                   | -                    | -                    | -              |
| 6000                | OTHER   | -                   | 300                  | 300                  | 0.00%          |
| 7000                | NON CAPITAL EQUIPMENT                                       | -                   | -                    | -                    | -              |
|                     | <b>TOTAL:</b>   | <b>\$ 535,255</b>   | <b>\$ 822,730</b>    | <b>\$ 651,571</b>    | <b>-20.80%</b> |
| <b>PROGRAM:</b>     | <b>2552 TRANSPORTATION SERVICES</b>                         |                     |                      |                      |                |
| 1000                | SALARIES  | \$ 2,744,609        | \$ 3,544,700         | \$ 3,805,000         | 7.34%          |
| 2000                | BENEFITS  | 1,321,952           | 1,331,400            | 1,448,438            | 8.79%          |
| 3000                | PROF. SERVICES  | 2,256,748           | 5,257,050            | 5,355,500            | 1.87%          |
| 4000                | SUPPLIES  | 259,603             | 515,000              | 519,000              | 0.78%          |
| 5000                | CAPITAL OUTLAY  | 1,647,479           | 1,380,000            | 1,800,000            | 30.43%         |
| 6000                | OTHER   | -                   | 350                  | 350                  | 0.00%          |
| 7000                | NON CAPITAL EQUIPMENT                                       | -                   | -                    | -                    | -              |
|                     | <b>TOTAL:</b>   | <b>\$ 8,230,391</b> | <b>\$ 12,028,500</b> | <b>\$ 12,928,288</b> | <b>7.48%</b>   |

# FY 2023 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

|                 |  | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE   |
|-----------------|--|----------------------|----------------------|----------------------|---------------|
| <b>PROGRAM:</b> | <b>2554 TRANSPORTATION MAINTENANCE</b> |                      |                      |                      |               |
|                 | 1000 SALARIES                          | \$ 193,781           | \$ 363,000           | \$ 468,000           | 28.93%        |
|                 | 2000 BENEFITS                          | 29,782               | 77,810               | 84,268               | 8.30%         |
|                 | 3000 PROF. SERVICES                    | 124,479              | 338,000              | 338,000              | 0.00%         |
|                 | 4000 SUPPLIES                          | 34,010               | 45,000               | 45,000               | 0.00%         |
|                 | 5000 CAPITAL OUTLAY                    | (0)                  | 180,000              | -                    | -100.00%      |
|                 | 6000 OTHER                             | -                    | -                    | -                    | -             |
|                 | 7000 NON CAPITAL EQUIPMENT             | 2,602                | 1,100                | 1,100                | 0.00%         |
|                 | <b>TOTAL:</b>                          | <b>\$ 384,654</b>    | <b>\$ 1,004,910</b>  | <b>\$ 936,368</b>    | <b>-6.82%</b> |
| <b>PROGRAM:</b> | <b>2550 TRANSPORTATION SERVICES</b>    |                      |                      |                      |               |
|                 | 1000 SALARIES                          | \$ -                 | \$ -                 | \$ -                 | -             |
|                 | 2000 BENEFITS                          | 54,683               | -                    | 100,000              | -             |
|                 | 3000 PROF. SERVICES                    | -                    | -                    | -                    | -             |
|                 | 4000 SUPPLIES                          | -                    | -                    | -                    | -             |
|                 | 5000 CAPITAL OUTLAY                    | -                    | -                    | -                    | -             |
|                 | 6000 OTHER                             | -                    | -                    | -                    | -             |
|                 | 7000 NON CAPITAL EQUIPMENT             | -                    | -                    | -                    | -             |
|                 | <b>TOTAL:</b>                          | <b>\$ 54,683</b>     | <b>\$ -</b>          | <b>\$ 100,000</b>    | <b>-</b>      |
| <b>PROGRAM:</b> | <b>3000 PRE-SCHOOL FOR ALL</b>         |                      |                      |                      |               |
|                 | 1000 SALARIES                          | \$ -                 | \$ -                 | \$ -                 | -             |
|                 | 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>6000 CONTINGENCY</b>                | -                    | 30,000               | -                    | -100.00%      |
|                 | <b>TOTAL EXPENDITURES</b>              | <b>\$ 9,251,312</b>  | <b>\$ 13,911,140</b> | <b>\$ 14,641,227</b> | <b>5.25%</b>  |
|                 | <b>NET CHANGE IN FUND BALANCE:</b>     | <b>3,857,884</b>     | <b>392,597</b>       | <b>(167,417)</b>     |               |
|                 | <b>FUND BALANCE @ END OF YEAR:</b>     | <b>\$ 10,672,131</b> | <b>\$ 11,064,728</b> | <b>\$ 10,897,311</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 2023  
NAPERVILLE C.U.S.D 203  
IL MUNICIPAL RETIREMENT FUND  
BUDGET SUMMARY**

|                                    | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE  |
|------------------------------------|---------------------|---------------------|---------------------|--------------|
| <b>REVENUE</b>                     |                     |                     |                     |              |
| <b>LOCAL SOURCES:</b>              |                     |                     |                     |              |
| 1110 I.M.R.F.                      | \$ 4,026,400        | \$ 4,231,843        | \$ 4,330,902        | 2.34%        |
| 1150 SOCIAL SECURITY LEVY          | 4,438,077           | 4,682,820           | 4,778,927           | 2.05%        |
| 1230 C.P.P.R.T.                    | 238,600             | 238,600             | 238,600             | 0.00%        |
| 1510 EARNED INTEREST               | 44,789              | 36,000              | 36,000              | 0.00%        |
| 1999 OTHER REVENUE                 | -                   | -                   | -                   | -            |
| <b>TOTAL REVENUE:</b>              | <b>\$ 8,747,866</b> | <b>\$ 9,189,263</b> | <b>\$ 9,384,429</b> | <b>2.12%</b> |
| <b>EXPENDITURES</b>                |                     |                     |                     |              |
| 2120 IMRF                          | \$ 3,962,034        | \$ 4,154,320        | \$ 4,435,300        | 6.76%        |
| 2130 FICA                          | 1,906,218           | 2,164,760           | 2,257,700           | 4.29%        |
| 2600 MEDICARE                      | 2,383,387           | 2,661,590           | 2,748,700           | 3.27%        |
| 6000 CONTINGENCY                   | -                   | 40,000              | -                   | -100.00%     |
| <b>TOTAL EXPENDITURES:</b>         | <b>\$ 8,251,640</b> | <b>\$ 9,020,670</b> | <b>\$ 9,441,700</b> | <b>4.67%</b> |
| <b>NET CHANGE IN FUND BALANCE:</b> | <b>496,226</b>      | <b>168,593</b>      | <b>(57,271)</b>     |              |
| <b>FUND BALANCE @ END OF YEAR:</b> | <b>\$ 742,005</b>   | <b>\$ 910,598</b>   | <b>\$ 853,327</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 2023 NAPERVILLE C.U.S.D 203 WORKING CASH FUND BUDGET SUMMARY

|  | FY 2021<br>ACTUAL    | FY 2022<br>BUDGET    | FY 2023<br>BUDGET    | %<br>CHANGE   |
|--|----------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>                         |                      |                      |                      |               |
| <b>LOCAL SOURCES:</b>                  |                      |                      |                      |               |
| 1115 GENERAL LEVY                      | \$ 994,049           | \$ 1,001,589         | \$ 997,388           | -0.42%        |
| 1510 EARNED INTEREST                   | 5,241                | 6,000                | 6,000                | 0.00%         |
| <b>TOTAL REVENUE:</b>                  | <b>\$ 999,290</b>    | <b>\$ 1,007,589</b>  | <b>\$ 1,003,388</b>  | <b>-0.42%</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>\$ 999,290</b>    | <b>\$ 1,007,589</b>  | <b>\$ 1,003,388</b>  |               |
| <b>FUND BALANCE @ END OF YEAR:</b>     | <b>\$ 14,671,316</b> | <b>\$ 15,678,905</b> | <b>\$ 16,682,293</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 2023  
NAPERVILLE C.U.S.D 203  
TORT FUND  
BUDGET SUMMARY**

|                                    | FY 2021<br>ACTUAL   | FY 2022<br>BUDGET   | FY 2023<br>BUDGET   | %<br>CHANGE   |
|------------------------------------|---------------------|---------------------|---------------------|---------------|
| <b>REVENUE</b>                     |                     |                     |                     |               |
| <b>LOCAL SOURCES:</b>              |                     |                     |                     |               |
| 1120 GENERAL LEVY                  | \$ 1,099,478        | \$ 1,148,418        | \$ 1,466,746        | 27.72%        |
| 1510 EARNED INTEREST               | 5,814               | 6,000               | 6,000               | 0.00%         |
| 1990 OTHER                         | -                   | -                   | -                   | -             |
| <b>TOTAL REVENUE:</b>              | <b>\$ 1,105,292</b> | <b>\$ 1,154,418</b> | <b>\$ 1,472,746</b> | <b>27.57%</b> |
| <b>EXPENDITURES</b>                |                     |                     |                     |               |
| 1000 SALARIES                      | \$ -                | \$ -                | \$ -                | -             |
| 2000 EMPLOYEE BENEFITS             | -                   | -                   | -                   | -             |
| 3000 PROF. SERVICES                | 1,230,664           | 1,415,000           | 1,540,000           | 8.83%         |
| 4000 SUPPLIES                      | -                   | -                   | -                   | -             |
| 5000 CAPITAL OUTLAY                | -                   | -                   | -                   | -             |
| 6000 OTHER                         | -                   | -                   | -                   | -             |
| 7000 NON CAPITAL EQUIPMENT         | -                   | -                   | -                   | -             |
| <b>TOTAL EXPENDITURES:</b>         | <b>\$ 1,230,664</b> | <b>\$ 1,415,000</b> | <b>\$ 1,540,000</b> | <b>8.83%</b>  |
| <b>NET CHANGE IN FUND BALANCE:</b> | <b>\$ (125,372)</b> | <b>\$ (260,582)</b> | <b>\$ (67,254)</b>  |               |
| <b>FUND BALANCE @ END OF YEAR:</b> | <b>\$ 1,138,632</b> | <b>\$ 878,050</b>   | <b>\$ 810,796</b>   |               |