NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203

FY2025-2026 BUDGET

FINAL VERSION – JUNE 16, 2025

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203

BUDGET

FOR FISCAL YEAR JULY 1, 2025 THROUGH JUNE 30, 2026

BOARD OF EDUCATION

	Term Expires
Melissa Kelley Black	2027
Holly Joy Blastic	2029
Charles Cush	2029
Kristine Gericke	2027
Joe Kozminski	2027
Amanda McMillen	2029
Marc Willensky	2029

DISTRICT ADMINISTRATION FOR 2025-2026

Dan Bridges, Superintendent of Schools
Allison Boutet, Assistant Superintendent for Administrative Services/Junior High Schools
Dr. Mark Cohen, Deputy Superintendent for High Schools
Michael Frances, Chief Financial Officer/CSBO
Chuck Freundt, Assistant Superintendent for Leadership and School Services
Dr. Meredith Haugens, Assistant Superintendent for Human Resources
Dr. Rakeda Leaks, Executive Director of Diversity & Inclusion
Katie Matthews, Assistant Superintendent for Administrative Services/Elementary Schools
Melissa McHenry, Assistant Superintendent of Student Services
Dr. Patrick Nolten, Assistant Superintendent for Assessment & Analytics
Jayne Willard, Assistant Superintendent for Curriculum & Instruction
Lisa Xagas, Assistant Superintendent for Strategy and Engagement

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, 2025 and ending June 30, 2026, 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 9, 2025 until June 16, 2025. 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 16th day of June, 2025 at the District Administration Center, 203 Hillside Road, Naperville, Illinois.

Dated this 5th day of May, 2025.

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 16,000 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 = $355,577,522; 3.29% increase over the prior year's budget
- Total Budget Expenditures = $379,511,704; 6.52% increase over the prior year's budget
- Net Change in Fund Balance = ($23,934,182)
- Estimated Ending Fund Balance as of June 30, 2026 = $108,581,713

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2025-2026 Tentative Budget, which is based, in part, on the District's Five-Year Financial Forecasting model. Staffing recommendations and new initiatives were incorporated into the tentative budget for FY26. They are summarized below.

Staffing Changes:

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

The following table expresses the EC-12 and district special education staffing allocation plan that was presented to the Board of Education in March 2025.

Level	2024-2025 Actual	2025-2026 Projected	Difference
Early Childhood	22.00	22.00	0.00
Elementary Schools	596.12	592.62	(3.50)
Junior High Schools	331.25	335.25	4.00
High Schools	430.30	430.30	0.00
Student Services (District Level)	217.70	217.70	0.00
Total	1,597.37	1,597.87	0.50

Other Staffing/Personnel Initiates

Wage adjustments – 2 NESPA positions, 1 non-union position, and 4 School Psychologist Interns. $39,050

Buildings & Grounds – 1 additional Custodian and 1 additional Maintenance position to cover additional square footage within the District. $110,000

Support Staff Mentoring – Implement a system of support for new educational support professionals that includes onboarding and mentoring. $15,000

Additional Stipends – New stipends at the high schools for Flag Football. $45,000

Other Budget Initiatives:

Leadership Academy – Development of leadership mentoring program. $7,000

K-12 Literacy Curriculum – The current literacy curriculum, last refreshed in 2013, is outdated. Significant advancements in literacy research, technology, and instructional practices have reshaped how we approach literacy education. The need for updated materials and digital resources is driven by: alignment to literacy shifts & best practices, equitable access to high-quality instructional materials, modernized digital resources for engagement & intervention, and professional learning for educators. Total $3,168,318 (Year 1 $1,800,000; Years 2 and 3 $684,159)

Flag Football – startup costs for equipment and uniforms at the high schools. $27,000

Future Trends

Enrollment:
District student enrollment has decreased by several hundred students over the past five years. Current forecasts indicate that overall enrollment to be generally stable for the foreseeable future at the Elementary and High School levels along with slight increases at the Junior High level.

Labor Agreements:
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, 2027.
- Naperville Transportation Association (NTA) contract expires June 30, 2026.
- Naperville Unit Maintenance Association (NUMA) contract expires June 30, 2027.

BUDGET OVERVIEW

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

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

REVENUES are presented by fund and are classified as follows:

Classification	Source	Description
Local	1000's	Property taxes, tuition, interest on investments, fees, corporate personal property taxes, 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, textbooks, periodicals, software
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 2026
NAPERVILLE C.U.S.D. 203
ALL FUNDS
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL [1]	$ 304,415,963	$ 312,514,739	$ 325,963,544	4.30%
STATE [2]	22,749,998	22,242,800	20,696,794	-6.95%
FEDERAL	9,470,154	9,492,671	8,917,184	-6.06%
TOTAL REVENUE:	**$ 336,636,115**	**$ 344,250,210**	**$ 355,577,522**	**3.29%**
EXPENDITURES				
SALARIES	$ 204,757,731	$ 218,636,166	$ 229,102,042	4.79%
EMPLOYEE BENEFITS [2]	48,367,213	56,338,084	57,523,991	2.10%
PROF. SERVICES	26,589,301	26,133,071	27,887,271	6.71%
SUPPLIES	14,550,167	16,387,859	18,633,047	13.70%
CAPITAL OUTLAY	21,015,601	21,019,400	32,212,698	53.25%
TUITION/OTHER [1]	11,053,415	9,334,750	8,417,150	-9.83%
NON CAPITAL EQUIPMENT	5,957,464	8,434,735	5,735,505	-32.00%
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES:	**$ 332,290,892**	**$ 356,284,065**	**$ 379,511,704**	**6.52%**
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	$ 92,724,825	$ 1,213,250	$ -	-100.00%
TRANSFERS OUT	92,724,825	1,213,250	-	-100.00%
TOTAL SOURCES (USES):	**$ -**	**$ -**	**$ -**	**-**
NET CHANGE IN FUND BALANCE:	**4,345,223**	**(12,033,855)**	**(23,934,182)**	
FUND BALANCE @ END OF YEAR:	**$ 144,549,750**	**$ 132,515,895**	**$ 108,581,713**	

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 2026
NAPERVILLE C.U.S.D 203
ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	O&M [3]	DEBT SVS.	TRANS.	IMRF/SS	CAP PROJ	W.C.	TORT	TOTAL
REVENUE										
LOCAL [1]	$ 262,081,919	$ 3,583,954	$ 32,772,349	$ 103,371	$ 11,817,788	$ 11,194,547	$ 1,400,000	$ 1,194,395	$ 1,815,221	**$ 325,963,544**
STATE [2]	17,056,794	15,000	-	-	3,625,000	-	-	-	-	**20,696,794**
FEDERAL	7,156,334	1,708,000	-	52,850	-	-	-	-	-	**8,917,184**
TOTAL:	**$ 286,295,047**	**$ 5,306,954**	**$ 32,772,349**	**$ 156,221**	**$ 15,442,788**	**$ 11,194,547**	**$ 1,400,000**	**$ 1,194,395**	**$ 1,815,221**	**$ 355,577,522**
EXPENDITURES										
SALARIES	$ 210,877,842	$ 1,450,000	$ 11,518,600	$ -	$ 5,255,600	$ -	$ -	$ -	$ -	**$ 229,102,042**
BENEFITS [2]	42,151,210	7,000	3,134,000	-	1,775,600	10,456,181	-	-	-	**57,523,991**
PROF. SERVICES	10,439,963	4,532,271	5,051,150	-	5,478,887	-	650,000	-	1,735,000	**27,887,271**
SUPPLIES	12,216,047	22,000	5,534,000	-	861,000	-	-	-	-	**18,633,047**
CAPITAL OUTLAY	768,698	40,000	7,550,000	-	2,854,000	-	21,000,000	-	-	**32,212,698**
TUITION/OTHER [1]	8,265,850	-	-	151,000	300	-	-	-	-	**8,417,150**
NON CAP EQUIP	4,399,405	10,000	750,000	-	1,100	-	575,000	-	-	**5,735,505**
CONTINGENCY	-	-	-	-	-	-	-	-	-	**-**
TOTAL:	**$ 289,119,015**	**$ 6,061,271**	**$ 33,537,750**	**$ 151,000**	**$ 16,226,487**	**$ 10,456,181**	**$ 22,225,000**	**$ -**	**$ 1,735,000**	**$ 379,511,704**
TRANSFER IN (OUT)	-		-	-			-			-
NET CHANGE IN FB:	(2,823,968)	(754,317)	(765,401)	5,221	(783,699)	738,366	(20,825,000)	1,194,395	80,221	(23,934,182)
FB @ END OF YEAR:	**$ 56,153,840**	**$ 3,470,315**	**$ 4,864,070**	**$ 560,545**	**$ 11,753,955**	**$ 4,559,298**	**$ 22,381,562**	**$ 4,112,951**	**$ 725,177**	**$ 108,581,713**

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

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.

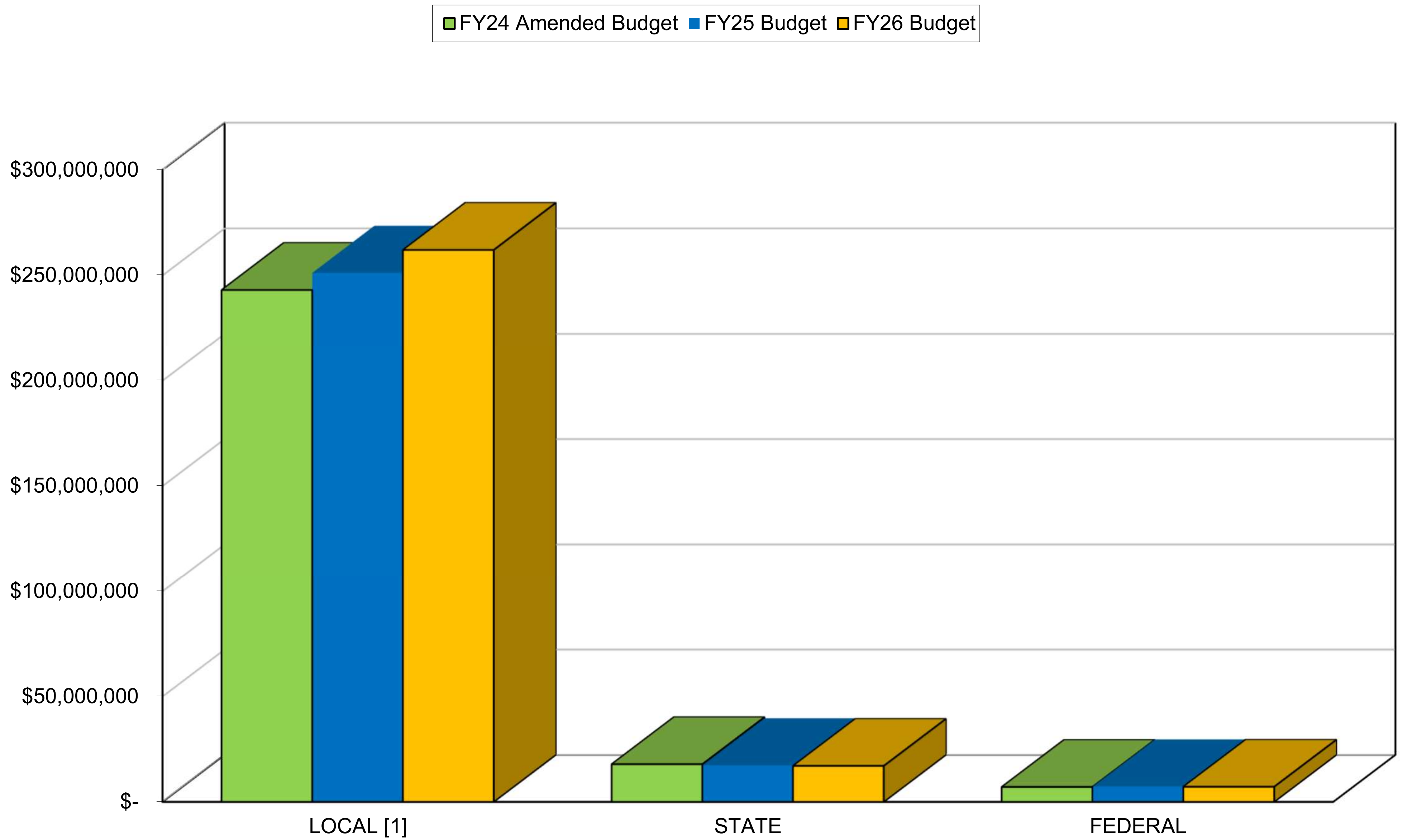
- Budgeted **TUITION** expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.

FY 2026
NAPERVILLE C.U.S.D 203
EDUCATION FUND
BUDGET SUMMARY

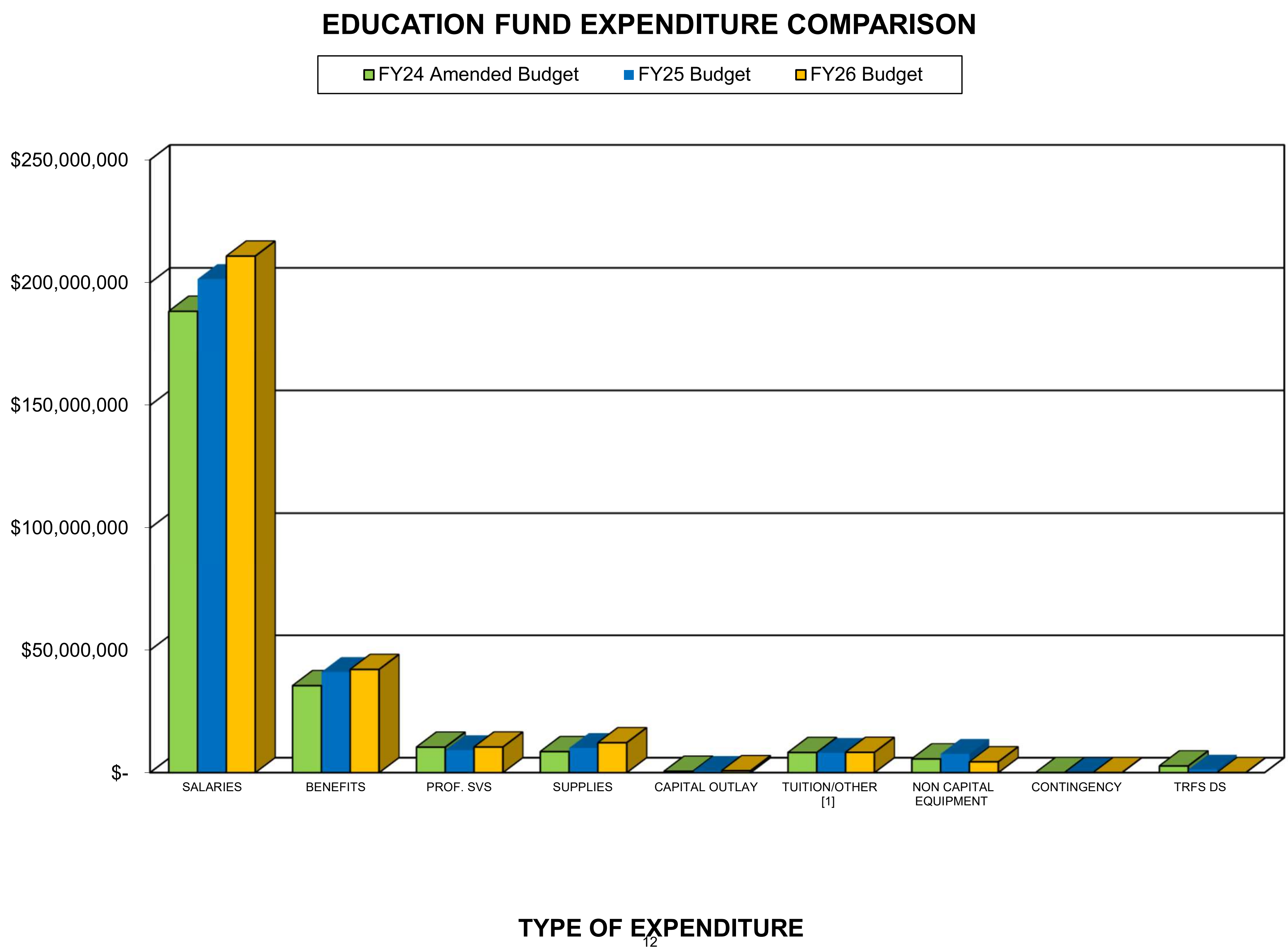
	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL [1]	$ 243,107,129	$ 251,234,014	$ 262,081,919	4.32%
STATE	17,863,389	17,352,800	17,056,794	-1.71%
FEDERAL	7,060,356	7,317,500	7,156,334	-2.20%
TOTAL REVENUE	**$ 268,030,874**	**$ 275,904,314**	**$ 286,295,047**	**3.77%**
EXPENDITURES				
SALARIES	$ 188,432,657	$ 201,538,066	$ 210,877,842	4.63%
EMPLOYEE BENEFITS	35,532,509	41,119,644	42,151,210	2.51%
PROF. SERVICES	10,400,267	9,183,700	10,439,963	13.68%
SUPPLIES	8,583,180	10,037,359	12,216,047	21.71%
CAPITAL OUTLAY	539,886	649,400	768,698	18.37%
TUITION/OTHER [1]	8,210,813	8,049,350	8,265,850	2.69%
NON CAPITAL EQUIPMENT	5,596,301	7,623,525	4,399,405	-42.29%
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	**$ 257,295,613**	**$ 278,201,044**	**$ 289,119,015**	**3.92%**
OTHER FINANCING USES				
TRANSFER TO O&M	$ 40,000,000	$ -	$ -	-
TRANSFER TO DEBT SERVICE	2,724,825	1,213,250	-	-100.00%
TOTAL USES	**$ 42,724,825**	**$ 1,213,250**	**$ -**	**-100.00%**
TOTAL EXPENDITURES & OTHER FINANCING USES:	**$ 300,020,438**	**$ 279,414,294**	**$ 289,119,015**	**3.47%**
NET CHANGE IN FUND BALANCE:	(31,989,563)	(3,509,980)	(2,823,968)	
FUND BALANCE @ END OF YEAR:	**62,487,788**	**58,977,808**	**56,153,840**	

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

EDUCATION FUND REVENUE COMPARISON



SOURCE OF FUNDS


EDUCATION FUND EXPENDITURE COMPARISON
FY24 Amended Budget
FY25 Budget
FY26 Budget
$250,000,000
$200,000,000
$150,000,000
$100,000,000
$50,000,000
$-
SALARIES
BENEFITS
PROF. SVS
SUPPLIES
CAPITAL OUTLAY
TUITION/OTHER [1]
NON CAPITAL EQUIPMENT
CONTINGENCY
TRFS DS
TYPE OF EXPENDITURE

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL		FY 2025 BUDGET		FY 2026 BUDGET	% CHANGE
REVENUE								
LOCAL SOURCES								
1110	GENERAL LEVY	$	186,127,952	$	197,310,746	$	205,045,247	3.92%
1140	SPEC. ED. LEVY		38,464,030		40,678,517		42,198,621	3.74%
1230	C.P.P.R.T.		3,801,000		4,800,000		2,800,000	-41.67%
1310	REGULAR TUITION		262,235		312,000		312,000	0.00%
1321	SUMMER SCH. TUITION		703,006		697,000		697,000	0.00%
1510	EARNED INTEREST		8,965,833		3,000,000		6,500,000	116.67%
1711	ATHLETIC ADMISSIONS		135,772		110,000		110,000	0.00%
1712	ADMISSIONS - OTHER		71,615		75,000		75,000	0.00%
1720	STUDENT FEES		1,652,653		1,661,064		1,675,564	0.87%
1730	OTHER FEES		187,765		157,550		150,750	-4.32%
1810	TEXTBOOK FEES		916,667		1,008,600		1,009,200	0.06%
1900	OTHER LOCAL		1,818,599		1,423,537		1,508,537	5.97%
	TOTAL LOCAL:	**$**	**243,107,129**	**$**	**251,234,014**	**$**	**262,081,919**	**4.32%**
STATE SOURCES								
3001	EVIDENCE BASED FUNDING	$	12,713,466	$	12,712,000	$	12,740,000	0.22%
3099	ALOP ROE		974,166		1,077,000		1,077,000	0.00%
3100	SPECIAL EDUCATION - PRIVATE		1,923,558		1,900,000		1,500,000	-21.05%
3120	SPECIAL EDUCATION - ORPHANAGE		120,825		150,000		150,000	0.00%
3370	DRIVER ED AID		97,743		75,000		66,000	-12.00%
3705	EARLY CHILDHOOD		1,764,634		1,266,300		1,279,133	1.01%
3999	OTHER		268,997		172,500		244,661	41.83%
	TOTAL STATE:	**$**	**17,863,389**	**$**	**17,352,800**	**$**	**17,056,794**	**-1.71%**
FEDERAL SOURCES								
4300	TITLE I	$	667,571	$	700,000	$	642,600	-8.20%
4600	IDEA		4,234,839		5,156,500		5,503,469	6.73%
4999	OTHER		2,157,946		1,461,000		1,010,265	-30.85%
	TOTAL FEDERAL:	**$**	**7,060,356**	**$**	**7,317,500**	**$**	**7,156,334**	**-2.20%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
OTHER SOURCES					
7100	TRANSFERS IN	$ -	$ -	$ -	-
7120	RECEIPT OF WORKING CASH	-	-	-	-
7210	PRINCIPAL ON BONDS SOLD	-	-	-	-
7990	CAPITAL LEASE PROCEEDS	-	-	-	-
7999	OTHER FINANCING SOURCES	-	-	-	-
	TOTAL OTHER:	**$ -**	**$ -**	**$ -**	**-**
TOTAL REVENUE		**$ 268,030,874**	**$ 275,904,314**	**$ 286,295,047**	**3.77%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM: 1100	**REGULAR EDUCATION**				
1000	SALARIES	$ 84,651,057	$ 92,418,400	$ 94,692,692	2.46%
2000	BENEFITS	13,216,798	15,569,530	16,084,190	3.31%
3000	PROF. SERVICES	1,183,323	1,209,100	1,197,025	-1.00%
4000	SUPPLIES	4,595,006	5,372,658	7,389,176	37.53%
5000	CAPITAL OUTLAY	198,894	272,000	290,000	6.62%
6000	OTHER	5,544	8,000	8,000	0.00%
7000	NON CAPITAL EQUIPMENT	4,409,591	6,154,825	3,321,225	-46.04%
	TOTAL:	**$ 108,260,212**	**$ 121,004,513**	**$ 122,982,308**	**1.63%**
PROGRAM: 1200	**SPECIAL EDUCATION**				
1000	SALARIES	$ 28,147,058	$ 29,110,000	$ 31,716,900	8.96%
2000	BENEFITS	6,399,132	8,440,629	8,759,600	3.78%
3000	PROF. SERVICES	653,400	407,500	717,023	75.96%
4000	SUPPLIES	219,993	639,950	376,273	-41.20%
5000	CAPITAL OUTLAY	102,024	86,000	166,627	93.75%
6000	OTHER	15,165	31,000	31,000	0.00%
7000	NON CAPITAL EQUIPMENT	972	14,700	14,700	0.00%
	TOTAL:	**$ 35,537,745**	**$ 38,729,779**	**$ 41,782,123**	**7.88%**
PROGRAM: 1400	**VOCATIONAL EDUCATION**				
1000	SALARIES	$ 4,042,134	$ 4,281,978	$ 4,516,900	5.49%
2000	BENEFITS	556,789	611,850	728,300	19.03%
3000	PROF. SERVICES	22,675	40,000	18,645	-53.39%
4000	SUPPLIES	156,524	104,545	136,628	30.69%
5000	CAPITAL OUTLAY	135,237	94,000	154,671	64.54%
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 4,913,358**	**$ 5,132,373**	**$ 5,555,144**	**8.24%**
PROGRAM: 1500	**INTERSCHOLASTICS**				
1000	SALARIES	$ 4,650,031	$ 4,896,100	$ 5,127,200	4.72%
2000	BENEFITS	116,514	261,380	106,900	-59.10%
3000	PROF. SERVICES	485,885	458,250	481,100	4.99%
4000	SUPPLIES	282,075	266,250	296,000	11.17%
5000	CAPITAL OUTLAY	-	5,000	5,000	0.00%
6000	OTHER	218,210	195,600	205,600	5.11%
7000	NON CAPITAL EQUIPMENT	62,888	29,500	36,000	22.03%
	TOTAL:	**$ 5,815,603**	**$ 6,112,080**	**$ 6,257,800**	**2.38%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**1600**	**SUMMER SCHOOL**				
	1000	SALARIES	$ 1,289,000	$ 1,542,000	$ 1,515,600	-1.71%
	2000	BENEFITS	27,349	40,880	37,520	-8.22%
	3000	PROF. SERVICES	139,772	50,000	50,000	0.00%
	4000	SUPPLIES	69,094	80,000	113,000	41.25%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	20,000	-	-100.00%
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 1,525,215**	**$ 1,732,880**	**$ 1,716,120**	**-0.97%**
PROGRAM:	**1650**	**GIFTED**				
	1000	SALARIES	$ 2,747,174	$ 2,975,100	$ 2,978,000	0.10%
	2000	BENEFITS	417,551	499,120	447,400	-10.36%
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 3,164,725**	**$ 3,474,220**	**$ 3,425,400**	**-1.41%**
PROGRAM:	**1800**	**ENGLISH LANGUAGE LEARNERS**				
	1000	SALARIES	$ 9,792,086	$ 8,851,245	$ 10,995,200	24.22%
	2000	BENEFITS	1,986,139	1,707,720	2,105,900	23.32%
	3000	PROF. SERVICES	44,100	-	3,200	-
	4000	SUPPLIES	114,393	100,000	143,990	43.99%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 11,936,718**	**$ 10,658,965**	**$ 13,248,290**	**24.29%**
PROGRAM:	**1900**	**ALTERNATE PLACEMENTS**				
	1000	SALARIES	$ 34,574	$ 39,000	$ 39,000	0.00%
	2000	BENEFITS	390	2,250	400	-82.22%
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	7,624,627	7,550,000	7,550,000	0.00%
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 7,659,591**	**$ 7,591,250**	**$ 7,589,400**	**-0.02%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2110**	**ATTENDANCE & SOCIAL WORK SERVICES**				
	1000	SALARIES	$ 4,992,742	$ 4,766,793	$ 5,773,325	21.12%
	2000	BENEFITS	867,019	714,210	1,031,000	44.36%
	3000	PROF. SERVICES	13,540	15,000	12,000	-20.00%
	4000	SUPPLIES	2,449	3,000	4,000	33.33%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 5,875,750**	**$ 5,499,003**	**$ 6,820,325**	**24.03%**
PROGRAM:	**2120**	**GUIDANCE**				
	1000	SALARIES	$ 4,252,009	$ 4,426,328	$ 4,636,300	4.74%
	2000	BENEFITS	668,402	822,190	704,200	-14.35%
	3000	PROF. SERVICES	4,607	10,000	10,000	0.00%
	4000	SUPPLIES	5,295	12,000	12,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 4,930,313**	**$ 5,270,518**	**$ 5,362,500**	**1.75%**
PROGRAM:	**2130**	**HEALTH SERVICES**				
	1000	SALARIES	$ 3,543,778	$ 4,322,600	$ 4,237,000	-1.98%
	2000	BENEFITS	685,038	728,940	874,700	20.00%
	3000	PROF. SERVICES	1,194,301	504,000	823,685	63.43%
	4000	SUPPLIES	24,383	32,000	32,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 5,447,500**	**$ 5,587,540**	**$ 5,967,385**	**6.80%**
PROGRAM:	**2140**	**PSYCHOLOGICAL SERVICES**				
	1000	SALARIES	$ 3,912,295	$ 4,991,000	$ 4,315,600	-13.53%
	2000	BENEFITS	565,479	781,620	699,700	-10.48%
	3000	PROF. SERVICES	355,752	275,000	150,000	-45.45%
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 4,833,526**	**$ 6,047,620**	**$ 5,165,300**	**-14.59%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2150**	**SPEECH PATHOLOGY & AUDIOLOGY SERVICES**				
	1000	SALARIES	$ 4,337,296	$ 4,516,800	$ 4,885,100	8.15%
	2000	BENEFITS	683,589	790,370	763,300	-3.42%
	3000	PROF. SERVICES	147,672	289,000	364,000	25.95%
	4000	SUPPLIES	145	700	700	0.00%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 5,168,703**	**$ 5,596,870**	**$ 6,013,100**	**7.44%**
PROGRAM:	**2190**	**SRO / SAFETY DIRECTORS**				
	1000	SALARIES	$ 151,347	$ 161,200	$ 168,800	4.71%
	2000	BENEFITS	1,670	940	1,800	91.49%
	3000	PROF. SERVICES	330,363	380,000	395,000	3.95%
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 483,380**	**$ 542,140**	**$ 565,600**	**4.33%**
PROGRAM:	**2210**	**IMPROVEMENT OF INSTRUCTIONAL SERVICES**				
	1000	SALARIES	$ 6,255,322	$ 7,605,765	$ 7,111,400	-6.50%
	2000	BENEFITS	928,097	1,167,030	967,000	-17.14%
	3000	PROF. SERVICES	1,154,790	1,004,900	1,449,090	44.20%
	4000	SUPPLIES	140,398	240,500	317,893	32.18%
	5000	CAPITAL OUTLAY	-	150,000	150,000	0.00%
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	202,679	155,000	5,000	-96.77%
		TOTAL:	**$ 8,681,285**	**$ 10,323,195**	**$ 10,000,383**	**-3.13%**
PROGRAM:	**2220**	**EDUCATIONAL MEDIA SERVICES**				
	1000	SALARIES	$ 4,287,715	$ 4,532,720	$ 5,056,800	11.56%
	2000	BENEFITS	1,127,903	1,536,340	1,367,400	-11.00%
	3000	PROF. SERVICES	177,440	227,000	208,700	-8.06%
	4000	SUPPLIES	163,731	177,680	183,000	2.99%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	419,782	607,000	375,480	-38.14%
		TOTAL:	**$ 6,176,570**	**$ 7,080,740**	**$ 7,191,380**	**1.56%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2230**	**ASSESSMENT & TESTING**				
	1000	SALARIES	$ 467,696	$ 459,552	$ 504,100	9.69%
	2000	BENEFITS	153,169	173,830	153,300	-11.81%
	3000	PROF. SERVICES	289,756	346,000	388,968	12.42%
	4000	SUPPLIES	50,701	55,000	60,000	9.09%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	250	250	0.00%
	7000	NON CAPITAL EQUIPMENT	-	5,000	5,000	0.00%
		TOTAL:	**$ 961,321**	**$ 1,039,632**	**$ 1,111,618**	**6.92%**
PROGRAM:	**2310**	**BOARD OF EDUCATION SERVICES**				
	1000	SALARIES	$ 164,098	$ 152,900	$ 187,100	22.37%
	2000	BENEFITS	44,064	66,100	47,000	-28.90%
	3000	PROF. SERVICES	1,031,645	755,000	760,000	0.66%
	4000	SUPPLIES	30,291	19,000	19,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	179,543	60,000	60,000	0.00%
	7000	NON CAPITAL EQUIPMENT	-	10,000	10,000	0.00%
		TOTAL:	**$ 1,449,641**	**$ 1,063,000**	**$ 1,083,100**	**1.89%**
PROGRAM:	**2320**	**EXECUTIVE ADMINISTRATION SERVICES**				
	1000	SALARIES	$ 1,073,301	$ 1,046,500	$ 1,091,700	4.32%
	2000	BENEFITS	207,069	146,250	241,700	65.26%
	3000	PROF. SERVICES	72,396	59,300	60,300	1.69%
	4000	SUPPLIES	17,879	19,000	20,000	5.26%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	9,427	5,000	5,000	0.00%
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 1,380,072**	**$ 1,276,050**	**$ 1,418,700**	**11.18%**
PROGRAM:	**2330**	**SPECIAL AREA ADMINISTRATION SERVICES**				
	1000	SALARIES	$ 747,410	$ 879,051	$ 808,100	-8.07%
	2000	BENEFITS	217,499	230,560	202,000	-12.39%
	3000	PROF. SERVICES	110,923	88,200	88,400	0.23%
	4000	SUPPLIES	1,390	13,000	5,000	-61.54%
	5000	CAPITAL OUTLAY	-	2,400	2,400	0.00%
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 1,077,222**	**$ 1,213,211**	**$ 1,105,900**	**-8.85%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2410 OFFICE OF THE PRINCIPAL SERVICES**				
1000	SALARIES	$ 10,008,357	$ 10,520,259	$ 11,060,500	5.14%
2000	BENEFITS	3,179,265	2,883,860	2,968,900	2.95%
3000	PROF. SERVICES	60,735	79,500	91,500	15.09%
4000	SUPPLIES	18,075	30,000	30,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 13,266,432**	**$ 13,513,619**	**$ 14,150,900**	**4.72%**
PROGRAM:	**2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION**				
1000	SALARIES	$ 1,999,764	$ 1,995,847	$ 2,253,000	12.88%
2000	BENEFITS	406,830	430,910	400,200	-7.13%
3000	PROF. SERVICES	-	56,000	-	-100.00%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 2,406,594**	**$ 2,482,757**	**$ 2,653,200**	**6.87%**
PROGRAM:	**2510 DIRECTION OF BUSINESS SUPPORT SERVICES**				
1000	SALARIES	$ 241,267	$ 250,000	$ 260,100	4.04%
2000	BENEFITS	52,660	58,990	55,000	-6.76%
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 293,927**	**$ 308,990**	**$ 315,100**	**1.98%**
PROGRAM:	**2520 FISCAL SERVICES**				
1000	SALARIES	$ 579,440	$ 600,000	$ 703,025	17.17%
2000	BENEFITS	139,656	153,600	134,600	-12.37%
3000	PROF. SERVICES	167,567	143,000	221,000	54.55%
4000	SUPPLIES	13,965	10,000	12,500	25.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	4,182	4,000	4,000	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 904,810**	**$ 910,600**	**$ 1,075,125**	**18.07%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2540 DATA/PHONE LINES**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	813,024	956,800	841,800	-12.02%
	4000 SUPPLIES	1,727	1,500	1,500	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	383,488	460,000	528,000	14.78%
	TOTAL:	**$ 1,198,239**	**$ 1,418,300**	**$ 1,371,300**	**-3.31%**
PROGRAM:	**2552 TRANSPORTATION SERVICES**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ -**	**$ -**	**$ -**	**-**
PROGRAM:	**2560 FOOD SERVICES**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	109,193	39,500	30,500	-22.78%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 109,193**	**$ 39,500**	**$ 30,500**	**-22.78%**
PROGRAM:	**2570 INTERNAL SERVICES**				
	1000 SALARIES	$ 10,905	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	122,614	80,000	-	-100.00%
	5000 CAPITAL OUTLAY	60,970	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 194,489**	**$ 80,000**	**$ -**	**-100.00%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2630 INFORMATION SERVICES**				
	1000 SALARIES	$ 83,805	$ 5,000	$ 20,000	300.00%
	2000 BENEFITS	12,063	-	-	-
	3000 PROF. SERVICES	50,988	55,500	57,000	2.70%
	4000 SUPPLIES	62,592	75,000	75,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	1,248	3,000	3,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 210,695**	**$ 138,500**	**$ 155,000**	**11.91%**
PROGRAM:	**2640 STAFF SERVICES**				
	1000 SALARIES	$ 1,155,654	$ 1,143,018	$ 1,183,800	3.57%
	2000 BENEFITS	1,888,844	2,380,150	2,304,700	-3.17%
	3000 PROF. SERVICES	70,779	88,000	88,000	0.00%
	4000 SUPPLIES	1,581	2,000	2,500	25.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	1,290	2,000	3,500	75.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 3,118,148**	**$ 3,615,168**	**$ 3,582,500**	**-0.90%**
PROGRAM:	**2660 DATA PROCESSING SERVICES**				
	1000 SALARIES	$ 2,649,348	$ 2,534,635	$ 2,602,300	2.67%
	2000 BENEFITS	494,643	574,250	441,900	-23.05%
	3000 PROF. SERVICES	1,026,651	824,500	1,057,870	28.30%
	4000 SUPPLIES	2,246,023	2,534,500	2,704,500	6.71%
	5000 CAPITAL OUTLAY	42,761	40,000	-	-100.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	115,078	187,500	104,000	-44.53%
	TOTAL:	**$ 6,574,505**	**$ 6,695,385**	**$ 6,910,570**	**3.21%**
PROGRAM:	**2900 OTHER SUPPORT SERVICES**				
	1000 SALARIES	$ 1,281,778	$ 1,375,275	$ 1,423,300	3.49%
	2000 BENEFITS	284,836	185,810	282,900	52.25%
	3000 PROF. SERVICES	542,863	604,150	605,500	0.22%
	4000 SUPPLIES	25,111	12,600	116,000	820.63%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	120	500	500	0.00%
	7000 NON CAPITAL EQUIPMENT	1,823	-	-	-
	TOTAL:	**$ 2,136,531**	**$ 2,178,335**	**$ 2,428,200**	**11.47%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**3000 COMMUNITY SERVICES**				
	1000 SALARIES	$ 884,215	$ 1,139,000	$ 1,015,000	-10.89%
	2000 BENEFITS	204,052	160,335	239,700	49.50%
	3000 PROF. SERVICES	245,322	258,000	300,157	16.34%
	4000 SUPPLIES	108,555	116,976	134,887	15.31%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	7,620	5,000	5,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 1,449,764**	**$ 1,679,311**	**$ 1,694,744**	**0.92%**
PROGRAM:	**4210 PAYMENTS FOR REGULAR PROGRAMS**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	10,000	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 TUITION/OTHER	1,912	5,000	5,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 11,912**	**$ 5,000**	**$ 5,000**	**0.00%**
PROGRAM:	**4220 PAYMENTS FOR TUITION PROGRAMS**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 TUITION/OTHER	-	10,000	5,000	-50.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ -**	**$ 10,000**	**$ 5,000**	**-50.00%**

FY 2026
NAPERVILLE C.U.S.D. 203
EDUCATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**4240**	**PAYMENTS FOR TECH PROGRAMS**				
	1000	SALARIES	$ -	$ -	$ -	-
	2000	BENEFITS	-	-	-	-
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	TUITION/OTHER	141,925	150,000	380,000	153.33%
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 141,925**	**$ 150,000**	**$ 380,000**	**153.33%**
PROGRAM:	**6000**	**CONTINGENCY**	$ -	$ -	$ -	
	OTHER FINANCING USES					
	8130	TRANSFER TO O&M	$ 24,000,000	$ -	$ -	-
	8610	TRANSFER TO DEBT SERV	2,724,825	1,213,250	-	-100.00%
		TOTAL:	**$ 26,724,825**	**$ 1,213,250**	**$ -**	**-100.00%**
	TOTAL EXPENDITURES & OTHER FINANCING USES		**$ 284,020,438**	**$ 279,414,294**	**$ 289,119,015**	**3.47%**
	NET CHANGE IN FUND BALANCE:		**(15,989,563)**	**(3,509,980)**	**(2,823,968)**	
	FUND BALANCE @ END OF YEAR:		**$ 62,487,788**	**$ 58,977,808**	**$ 56,153,840**	

CAFETERIA FUND

This fund was established to provide financial accounting for the breakfast and lunch program which provides food services to 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 our Food Service Management Company. Expenditures in the fund consists of salaries and benefits for lunchroom supervisors, payments to our provider, repair of equipment, and certain equipment acquisitions.

FY 2026
NAPERVILLE C.U.S.D 203
CAFETERIA FUND
BUDGET SUMMARY

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE					
1600	CAFETERIA RECEIPTS	$ 2,940,669	$ 3,300,000	$ 3,300,000	0.00%
1691	COMMODITY USAGE	467,516	450,000	283,954	-36.90%
1900	OTHER REVENUE	-	-	-	-
3360	STATE AID - FREE LUNCHES	18,445	15,000	15,000	0.00%
4210	FEDERAL AID - LUNCHES	2,123,374	1,925,421	1,530,000	-20.54%
4215	FEDERAL AID - MILK	-	-	-	-
4220	FEDERAL AID - BREAKFAST	176,875	178,000	178,000	0.00%
4225	FEDERAL AID - SFSP	-	-	-	-
TOTAL REVENUE:		**$ 5,726,879**	**$ 5,868,421**	**$ 5,306,954**	**-9.57%**
EXPENDITURES					
1000	SALARIES	$ 1,267,619	$ 1,275,000	$ 1,450,000	13.73%
2000	EMPLOYEE BENEFITS	5,774	7,900	7,000	-11.39%
3000	PROF. SERVICES	4,292,977	4,765,721	4,532,271	-4.90%
4000	SUPPLIES	22,388	22,000	22,000	0.00%
5000	CAPITAL OUTLAY	22,556	25,000	40,000	60.00%
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	17,582	10,000	10,000	0.00%
TOTAL EXPENDITURES:		**$ 5,628,896**	**$ 6,105,621**	**$ 6,061,271**	**-0.73%**
NET CHANGE IN FUND BALANCE:		**97,983**	**(237,200)**	**(754,317)**	
FUND BALANCE @ END OF YEAR:		**4,461,832**	**4,224,632**	**3,470,315**	

OPERATIONS AND MAINTENANCE FUND

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

REVENUE

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

EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases.

- Budgeted **BENEFIT** expenditures include medical and dental insurance and post-retirement benefits cost.

- Budgeted **PROFESSIONAL SERVICES** include expenditures for consulting services, chemicals, and equipment maintenance.

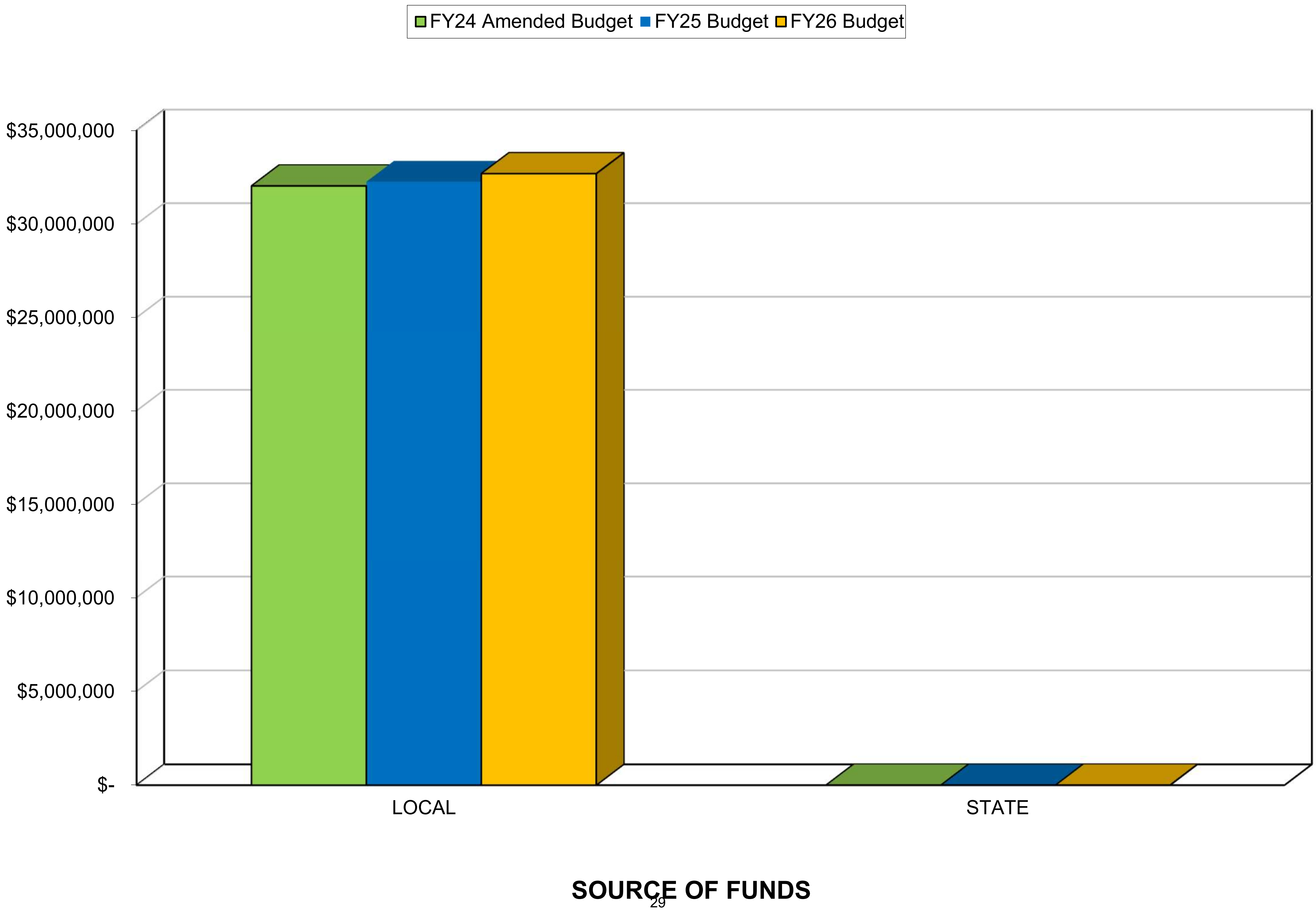
- Budgeted **SUPPLY** expenditures include utilities and building and grounds supplies.

- Budgeted **CAPITAL OUTLAY** expenditures include costs for vehicle replacement, major facility renovations and expansion.

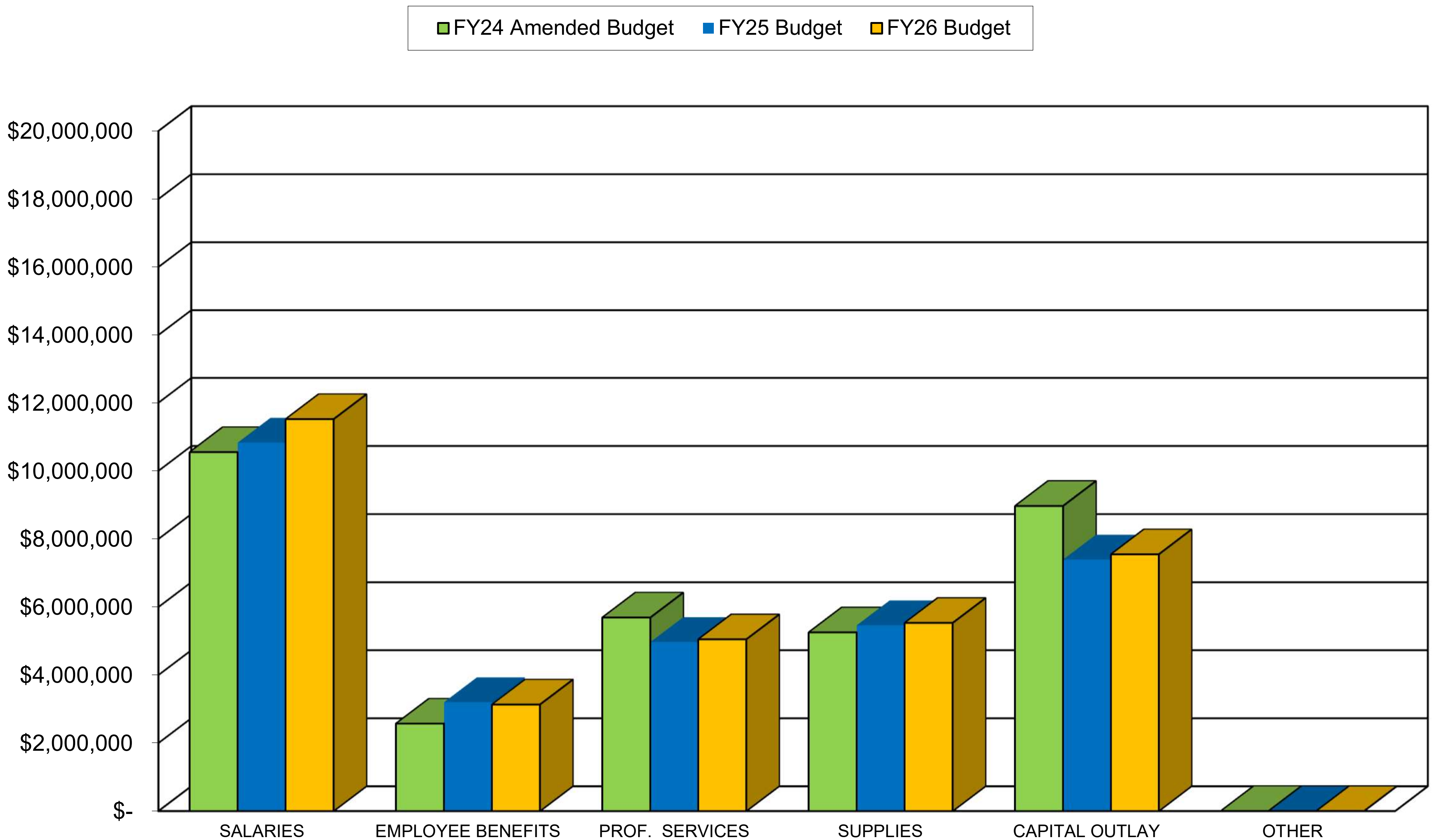
FY 2026
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL	$ 32,038,768	$ 32,262,808	$ 32,694,049	1.34%
STATE	-	-	-	-
TOTAL REVENUE:	**$ 32,038,768**	**$ 32,262,808**	**$ 32,694,049**	**1.34%**
EXPENDITURES				
SALARIES	$ 10,549,108	$ 10,827,100	$ 11,518,600	6.39%
EMPLOYEE BENEFITS	2,573,161	3,200,400	3,134,000	-2.07%
PROF. SERVICES	5,692,552	4,970,150	5,051,150	1.63%
SUPPLIES	5,255,501	5,462,500	5,534,000	1.31%
CAPITAL OUTLAY	8,970,407	7,395,000	7,550,000	2.10%
OTHER	1,988	100	-	-100.00%
NON CAPITAL EQUIPMENT	307,228	800,110	750,000	-6.26%
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES:	**$ 33,349,944**	**$ 32,655,360**	**$ 33,537,750**	**2.70%**
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	40,000,000	-	-	-
TRANSFERS OUT	49,280,779	-	-	-
TOTAL SOURCES (USES):	**$ (9,280,779)**	**$ -**	**$ -**	**-**
NET CHANGE IN FUND BALANCE:	**$ (10,591,955)**	**$ (392,552)**	**$ (843,701)**	
FUND BALANCE @ END OF YEAR:	**$ 5,655,629**	**$ 5,263,077**	**$ 4,419,376**	

O&M FUND REVENUE COMPARISON



O&M FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2026
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE					
LOCAL SOURCES					
1111	GENERAL LEVY	$ 30,487,855	$ 31,406,208	$ 31,487,449	0.26%
1510	EARNED INTEREST	1,213,932	480,000	830,000	72.92%
1720	FEES	68,901	66,600	66,600	0.00%
1910	RENT REVENUE	244,548	300,000	300,000	0.00%
1999	OTHER REVENUE	23,532	10,000	10,000	0.00%
	TOTAL LOCAL REVENUE:	**$ 32,038,768**	**$ 32,262,808**	**$ 32,694,049**	**1.34%**
STATE SOURCES					
3001	GENERAL STATE AID	$ -	$ -	$ -	-
	TOTAL STATE:	**$ -**	**$ -**	**$ -**	**-**
OTHER FINANCING SOURCES:					
7320	TSFER FROM EDUCATION	$ 40,000,000	$ -	$ -	-
	TOTAL OTHER:	**$ 40,000,000**	**$ -**	**$ -**	**-**
TOTAL REVENUE:		**$ 72,038,768**	**$ 32,262,808**	**$ 32,694,049**	

FY 2026
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
EXPENDITURES						
PROGRAM:	**2540**	**OPERATION & MAINTENANCE OF PLANT SERVICES**				
	1000	SALARIES	$ 9,619,043	$ 9,840,100	$ 10,490,100	6.61%
	2000	BENEFITS	2,307,853	2,806,000	2,766,500	-1.41%
	3000	PROF. SERVICES	5,692,552	4,970,150	5,051,150	1.63%
	4000	SUPPLIES	5,255,501	5,462,500	5,534,000	1.31%
	5000	CAPITAL OUTLAY	8,970,407	7,395,000	7,550,000	2.10%
	6000	OTHER	1,988	100	-	-100.00%
	7000	NON CAPITAL EQUIPMENT	307,228	800,110	750,000	-6.26%
		TOTAL:	**$ 32,154,571**	**$ 31,273,960**	**$ 32,141,750**	**2.77%**
PROGRAM:	**2541**	**OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT**				
	1000	SALARIES	$ 317,386	$ 332,000	$ 339,500	2.26%
	2000	BENEFITS	37,446	75,900	39,500	-47.96%
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 354,832**	**$ 407,900**	**$ 379,000**	**-7.09%**
PROGRAM:	**2546**	**SECURITY SERVICES**				
	1000	SALARIES	$ 612,680	$ 655,000	$ 689,000	5.19%
	2000	BENEFITS	227,862	318,500	328,000	2.98%
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 840,541**	**$ 973,500**	**$ 1,017,000**	**4.47%**
PROGRAM:	**6000**	**CONTINGENCY**	$ -	$ -	$ -	-
	TOTAL EXPENDITURES:		**$ 33,349,944**	**$ 32,655,360**	**$ 33,537,750**	**2.70%**

FY 2026
NAPERVILLE C.U.S.D. 203
OPERATIONS AND MAINTENANCE FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
OTHER FINANCING USES					
8440	TRANSFER OF INTEREST	-	-	-	-
8840	TRANSFER CAPITAL IMP	49,280,779	-	-	-
	TOTAL:	**$ 49,280,779**	**$ -**	**$ -**	**-**
TOTAL EXPENDITURES & OTHER FINANCING USES		**$ 82,630,723**	**$ 32,655,360**	**$ 33,537,750**	**2.70%**
NET CHANGE IN FUND BALANCE:		**(10,591,955)**	**(392,552)**	**(843,701)**	
FUND BALANCE @ END OF YEAR:		**$ 5,655,629**	**$ 5,263,077**	**$ 4,419,376**	

LAND CASH FUND

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

FY 2026
NAPERVILLE C.U.S.D 203
LAND / CASH FUND
BUDGET SUMMARY

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE					
LOCAL SOURCES					
1510	INTEREST EARNINGS	$ 12,991	$ 1,800	$ 3,300	83.33%
1990	OTHER	78,493	75,000	75,000	0.00%
TOTAL REVENUE:		**$ 91,484**	**$ 76,800**	**$ 78,300**	**1.95%**
EXPENDITURES					
5200	SITE IMPROVEMENTS	$ -	$ -	$ -	**-**
OTHER FINANCING USES					
8830	TRANSFER CAPITAL IMP	$ 719,221	$ -	$ -	-
TOTAL EXPENDITURES & OTHER FINANCING USES:		**$ 719,221**	**$ -**	**$ -**	**-**
NET CHANGE IN FUND BALANCE:		**$ (627,737)**	**$ 76,800**	**$ 78,300**	
FUND BALANCE @ END OF YEAR:		**289,594**	**$ 366,394**	**$ 444,694**	

DEBT SERVICES FUND

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

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.

- **FEDERAL REVENUE** is derived entirely reimbursement for the issuance of Build America Bonds.

FY 2026
NAPERVILLE C.U.S.D 203
DEBT SERVICE FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	$ -	$ -	$ 103,371	-
1510 EARNED INTEREST	-	-	-	-
1900 OTHER REVENUE	-	-	-	-
4869 FEDERAL SUBSIDY	109,549	71,750	52,850	-26.34%
TOTAL REVENUE:	**$ 109,549**	**$ 71,750**	**$ 156,221**	**117.73%**
EXPENDITURES				
3900 PROF. SERVICES	$ -	$ -	$ -	-
6100 PRINCIPAL PAY	2,510,000	1,080,000	-	-100.00%
6200 INTEREST PAY	330,500	205,000	151,000	-26.34%
TOTAL EXPENDITURES:	**$ 2,840,500**	**$ 1,285,000**	**$ 151,000**	**-88.25%**
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	$ -	$ -	$ -	-
7400 CAPITAL LEASE - PRINCIPAL	-	-	-	-
7500 CAPITAL LEASE - INTEREST	-	-	-	-
7600 BOND - PRINCIPAL	2,510,000	1,080,000	-	-100.00%
7700 BOND - INTEREST	214,825	133,250	-	-100.00%
7900 OTHER SOURCES	-	-	-	-
TOTAL SOURCES (USES)	**$ 2,724,825**	**$ 1,213,250**	**$ -**	**-100.00%**
NET CHANGE IN FUND BALANCE:	**$ (6,126)**	**$ -**	**$ 5,221**	
FUND BALANCE @ END OF YEAR:	**$ 555,324**	**$ 555,324**	**$ 560,545**	

TRANSPORTATION FUND

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

REVENUE

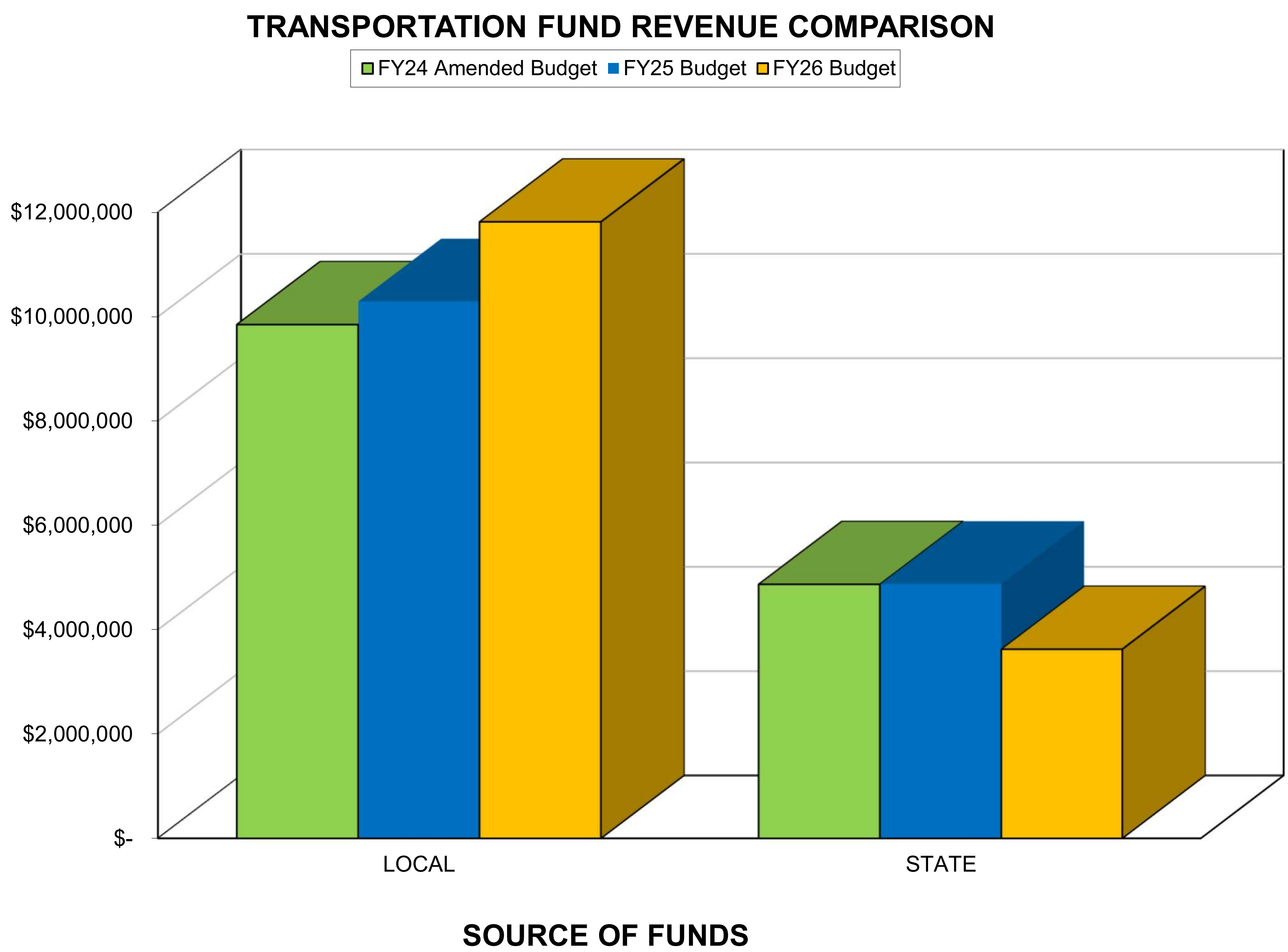
- **LOCAL REVENUE** is derived almost entirely from Property Taxes.
- **STATE REVENUE** is derived from categorical aid.
- **FEDERAL REVENUE** is not received in this fund.

EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **BENEFIT** expenditures include medical and dental insurance and post-retirement benefits cost.
- 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.

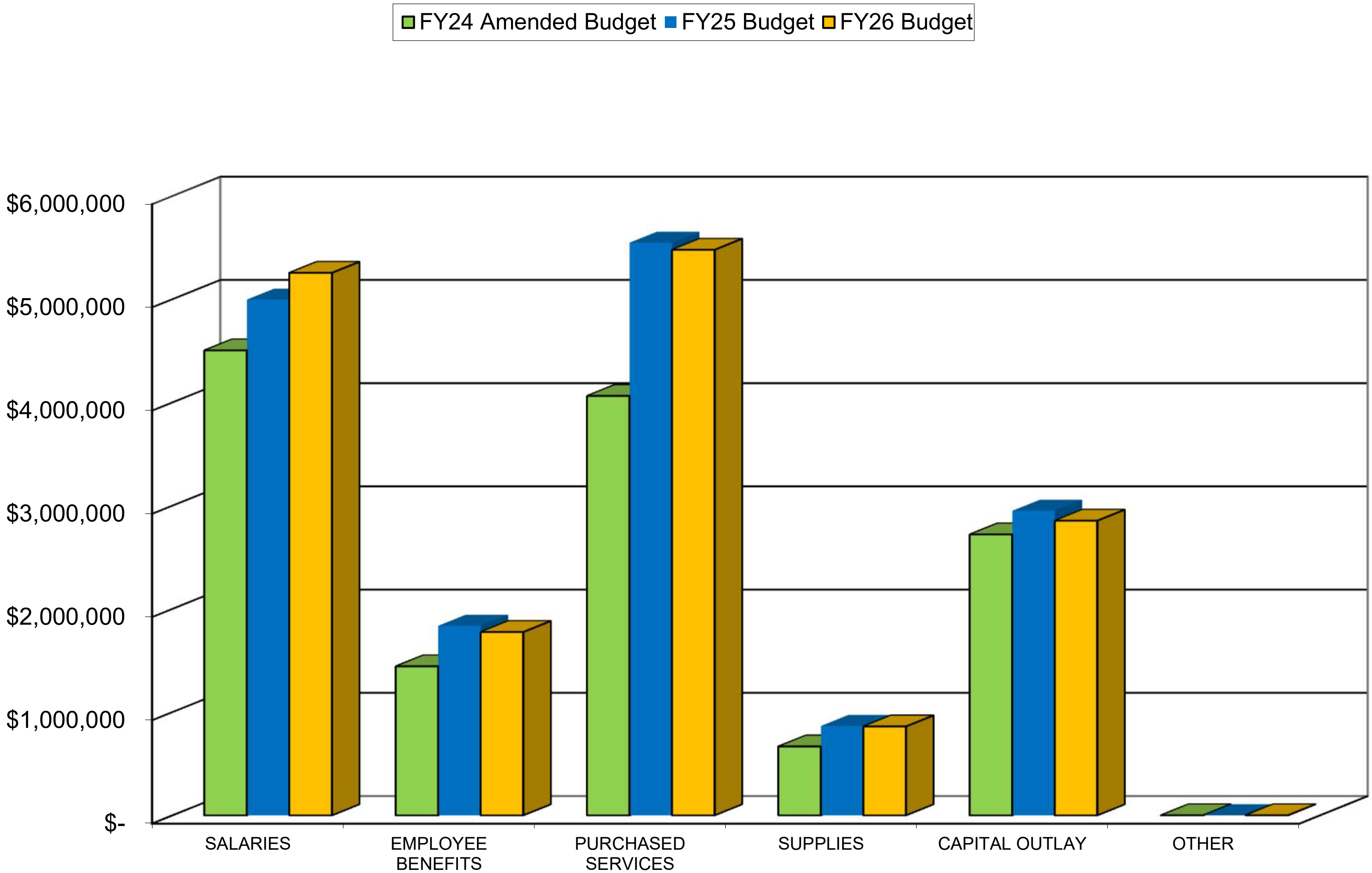
FY 2026
NAPERVILLE C.U.S.D. 203
TRANSPORTATION FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL	$ 9,849,475	$ 10,291,522	$ 11,817,788	14.83%
STATE	4,868,163	4,875,000	3,625,000	-25.64%
TOTAL REVENUE:	**$ 14,717,637**	**$ 15,166,522**	**$ 15,442,788**	**1.82%**
EXPENDITURES				
SALARIES	$ 4,503,846	$ 4,996,000	$ 5,255,600	5.20%
EMPLOYEE BENEFITS	1,443,364	1,836,600	1,775,600	-3.32%
PURCHASED SERVICES	4,062,997	5,547,500	5,478,887	-1.24%
SUPPLIES	667,319	866,000	861,000	-0.58%
CAPITAL OUTLAY	2,721,048	2,950,000	2,854,000	-3.25%
OTHER	-	300	300	0.00%
NON CAPITAL EQUIPMENT	1,740	1,100	1,100	0.00%
CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES:	**$ 13,400,315**	**$ 16,197,500**	**$ 16,226,487**	**0.18%**
NET CHANGE IN FUND BALANCE:	**$ 1,317,323**	**$ (1,030,978)**	**$ (783,699)**	
FUND BALANCE @ END OF YEAR:	**$ 13,568,632**	**$ 12,537,654**	**$ 11,753,955**	



TRANSPORTATION FUND REVENUE COMPARISON
FY24 Amended Budget
FY25 Budget
FY26 Budget
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$-
LOCAL
STATE
SOURCE OF FUNDS

TRANSPORTATION FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2026
NAPERVILLE C.U.S.D. 203
TRANSPORTATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE					
LOCAL SOURCES:					
1113	GENERAL LEVY	$ 9,236,821	$ 9,870,522	$ 11,266,788	14.15%
1411	FEES	183,651	121,000	121,000	0.00%
1510	EARNED INTEREST	368,936	190,000	290,000	52.63%
1999	OTHER REVENUE	60,067	110,000	140,000	27.27%
	TOTAL LOCAL:	**$ 9,849,475**	**$ 10,291,522**	**$ 11,817,788**	**14.83%**
STATE SOURCES:					
3500	REGULAR TRANS AID	$ 283,448	$ 275,000	$ 25,000	-90.91%
3510	SPEC. TRANS AID	4,584,714	4,600,000	3,600,000	-21.74%
3505	VOC ED TRANS AID	-	-	-	-
	TOTAL STATE:	**$ 4,868,163**	**$ 4,875,000**	**$ 3,625,000**	**-25.64%**
TOTAL REVENUE:		**$ 14,717,637**	**$ 15,166,522**	**$ 15,442,788**	**1.82%**

FY 2026
NAPERVILLE C.U.S.D. 203
TRANSPORTATION FUND
BUDGET

		FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	**2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE**				
	1000 SALARIES	$ -	$ -	$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	30,509	25,000	25,000	0.00%
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 30,509**	**$ 25,000**	**$ 25,000**	**0.00%**
PROGRAM:	**2551 TRANSPORTATION ADMINISTRATION**				
	1000 SALARIES	$ 435,863	$ 437,000	$ 452,200	3.48%
	2000 BENEFITS	72,354	69,200	69,100	-0.14%
	3000 PROF. SERVICES	123,717	136,500	192,804	41.25%
	4000 SUPPLIES	70,002	115,000	110,000	-4.35%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	300	300	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 701,936**	**$ 758,000**	**$ 824,404**	**8.76%**
PROGRAM:	**2552 TRANSPORTATION SERVICES**				
	1000 SALARIES	$ 3,799,472	$ 4,125,000	$ 4,390,000	6.42%
	2000 BENEFITS	1,292,526	1,604,500	1,568,500	-2.24%
	3000 PROF. SERVICES	3,691,081	5,077,000	4,937,000	-2.76%
	4000 SUPPLIES	537,913	696,000	696,000	0.00%
	5000 CAPITAL OUTLAY	2,721,048	2,950,000	2,854,000	-3.25%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	**$ 12,042,040**	**$ 14,452,500**	**$ 14,445,500**	**-0.05%**

FY 2026
NAPERVILLE C.U.S.D. 203
TRANSPORTATION FUND
BUDGET

			FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
PROGRAM:	**2554**	**TRANSPORTATION MAINTENANCE**				
	1000	SALARIES	$ 268,511	$ 434,000	$ 413,400	-4.75%
	2000	BENEFITS	38,707	92,900	68,000	-26.80%
	3000	PROF. SERVICES	217,692	309,000	309,000	0.00%
	4000	SUPPLIES	59,404	55,000	55,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	1,740	1,100	1,100	0.00%
		TOTAL:	**$ 586,053**	**$ 892,000**	**$ 846,500**	**-5.10%**
PROGRAM:	**2550**	**TRANSPORTATION SERVICES**				
	1000	SALARIES	$ -	$ -	$ -	-
	2000	BENEFITS	39,777	70,000	70,000	0.00%
	3000	PROF. SERVICES	-	-	15,083	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ 39,777**	**$ 70,000**	**$ 85,083**	**21.55%**
PROGRAM:	**1400**	**CTEI**				
	1000	SALARIES	$ -	$ -	$ -	-
	2000	BENEFITS	-	-	-	-
	3000	PROF. SERVICES	-	-	-	-
	4000	SUPPLIES	-	-	-	-
	5000	CAPITAL OUTLAY	-	-	-	-
	6000	OTHER	-	-	-	-
	7000	NON CAPITAL EQUIPMENT	-	-	-	-
		TOTAL:	**$ -**	**$ -**	**$ -**	**-**
PROGRAM:	**6000**	**CONTINGENCY**	**-**	**-**	-	-
TOTAL EXPENDITURES			**$ 13,400,315**	**$ 16,197,500**	**$ 16,226,487**	**0.18%**
NET CHANGE IN FUND BALANCE:			**1,317,323**	**(1,030,978)**	**(783,699)**	
FUND BALANCE @ END OF YEAR:			**$ 13,568,632**	**$ 12,537,654**	**$ 11,753,955**	

ILLINOIS MUNICIPAL RETIREMENT FUND

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

FY 2026
NAPERVILLE C.U.S.D 203
IL MUNICIPAL RETIREMENT FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1110 I.M.R.F.	$ 4,579,111	$ 3,988,090	$ 4,147,744	4.00%
1150 SOCIAL SECURITY LEVY	5,047,673	6,281,242	6,518,203	3.77%
1230 C.P.P.R.T.	238,600	238,600	238,600	0.00%
1510 EARNED INTEREST	384,488	150,000	290,000	93.33%
1999 OTHER REVENUE	-	-	-	-
TOTAL REVENUE:	**$ 10,249,872**	**$ 10,657,932**	**$ 11,194,547**	**5.03%**
EXPENDITURES				
2120 IMRF	$ 3,601,180	$ 4,635,210	$ 4,605,300	-0.65%
2130 FICA	2,368,442	2,486,470	2,666,600	7.24%
2600 MEDICARE	2,842,727	3,051,860	3,184,281	4.34%
6000 CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES:	**$ 8,812,349**	**$ 10,173,540**	**$ 10,456,181**	**2.78%**
NET CHANGE IN FUND BALANCE:	**1,437,523**	**484,392**	**738,366**	
FUND BALANCE @ END OF YEAR:	**$ 3,336,540**	**$ 3,820,932**	**$ 4,559,298**	

CAPITAL PROJECTS FUND

This fund accounts for financial resources used for major capital acquisition or construction activities. Financial resources result from bond issues, receipts from other long-term financing agreements, fund transfers, or construction or maintenance grants to be used for school capital projects and capital leases.

FY 2026
NAPERVILLE C.U.S.D 203
CAPITAL PROJECTS FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	$ -	$ -	$ -	-
1230 OTHER LOCAL	1,357,727	-	-	-
1510 EARNED INTEREST	1,600,502	1,400,000	1,400,000	0.00%
1990 OTHER	-	-	-	-
TOTAL REVENUE:	**$ 2,958,229**	**$ 1,400,000**	**$ 1,400,000**	**0.00%**
EXPENDITURES				
1000 SALARIES	$ 4,502	$ -	$ -	-
2000 EMPLOYEE BENEFITS	56	-	-	-
3000 PROF. SERVICES	452,803	-	650,000	-
4000 SUPPLIES	21,778	-	-	-
5000 CAPITAL OUTLAY	8,761,704	10,000,000	21,000,000	110.00%
6000 OTHER	115	-	-	-
7000 NON CAPITAL EQUIPMENT	34,613	-	575,000	-
TOTAL EXPENDITURES:	**$ 9,275,570**	**$ 10,000,000**	**$ 22,225,000**	**122.25%**
OTHER FINANCING SOURCES:				
7100 TRANSFERS IN	$ 50,000,000	$ -	$ -	-
NET CHANGE IN FUND BALANCE:	**$ 43,682,659**	**$ (8,600,000)**	**$ (20,825,000)**	
FUND BALANCE @ END OF YEAR:	**$ 51,806,562**	**$ 43,206,562**	**$ 22,381,562**	

WORKING CASH FUND

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

FY 2026
NAPERVILLE C.U.S.D 203
WORKING CASH FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	$ 1,054,257	$ 1,096,725	$ 1,149,395	4.80%
1510 EARNED INTEREST	42,004	25,000	45,000	80.00%
TOTAL REVENUE:	**$ 1,096,261**	**$ 1,121,725**	**$ 1,194,395**	**6.48%**
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER				
8000 TRANSFER	$ 16,000,000	$ -	$ -	-
TOTAL EXPENDITURES:	**$ 16,000,000**	**$ -**	**$ -**	**-**
NET CHANGE IN FUND BALANCE:	**$ (14,903,739)**	**$ 1,121,725**	**$ 1,194,395**	
FUND BALANCE @ END OF YEAR:	**$ 1,796,831**	**$ 2,918,556**	**$ 4,112,951**	

TORT LIABILITY FUND

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

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

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

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

FY 2026
NAPERVILLE C.U.S.D 203
TORT FUND
BUDGET SUMMARY

	FY 2024 Amended ACTUAL	FY 2025 BUDGET	FY 2026 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	$ 1,545,134	$ 1,694,938	$ 1,770,221	4.44%
1510 EARNED INTEREST	61,864	25,000	45,000	80.00%
1990 OTHER	9,564	-	-	-
TOTAL REVENUE:	**$ 1,616,562**	**$ 1,719,938**	**$ 1,815,221**	**5.54%**
EXPENDITURES				
1000 SALARIES	$ -	$ -	$ -	-
2000 EMPLOYEE BENEFITS	-	-	-	-
3000 PROF. SERVICES	1,687,706	1,666,000	1,735,000	4.14%
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 OTHER	-	-	-	-
7000 NON CAPITAL EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES:	**$ 1,687,706**	**$ 1,666,000**	**$ 1,735,000**	**4.14%**
NET CHANGE IN FUND BALANCE:	**$ (71,144)**	**$ 53,938**	**$ 80,221**	
FUND BALANCE @ END OF YEAR:	**$ 591,018**	**$ 644,956**	**$ 725,177**	