

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203



FY2018-2019

BUDGET

TENTATIVE VERSION – AUGUST 8, 2018

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203

BUDGET

FOR FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019

BOARD OF EDUCATION

Term Expires

Kristin Fitzgerald, President	2021
Donna Wandke, Vice President	2021
Charles Cush	2021
Terry Fielden	2019
Kristine Gericke	2019
Paul Leong	2021
Janet Yang Rohr	2019

DISTRICT ADMINISTRATION

Dan Bridges, Superintendent of Schools
Bob Ross, Chief Operating Officer
Dr. Jennifer Hester Schalk, Chief Academic Officer
Roger Brunelle, Chief Information Officer
Marcy Boyan, Chief School Business Official/Chief Finance Officer
Carol Hetman, Chief Human Resources Officer
Dr. Christine Igoe, Assistant Superintendent for Student Services
Nancy Voise, Assistant Superintendent for Secondary Education
Chuck Freundt, Assistant Superintendent for Elementary Education
Dr. Patrick Nolten, Assistant Superintendent for Assessment & Analytics
Jayne Willard, Assistant Superintendent for Curriculum & Instruction

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, 2018 and ending June 30, 2019, 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 August 10, 2018 until September 17, 2018.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 7:00 p.m. or soon thereafter, on the 17th day of September, 2018 at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois.

Dated this 6th day of August, 2018.

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 16,180 students in one Early Childhood Center, 14 elementary schools, five junior high schools, and two high schools. It is the ninth largest school district in Illinois.

Mission and Strategic Blueprint Focus 2020

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

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

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

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

Strategic Focus 3: Steward resources effectively to promote student learning

Strategic Focus 4: Effective communication and community relations

The fiscal year 2018-2019 proposed budget has been developed to align District resources with the goals of Strategic Blueprint Focus 2020 with a strong emphasis on Achievement Gap Closing Measures.

Budget Overview

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

- Total Budget Revenue = \$282,102,842; 2.47% increase over prior year's original budget.
- Total Budget Expenditures = \$275,533,772; 0.8% decrease from prior year's original budget.
- Net Change in Fund Balance = \$6,569,070
- Estimated Ending Fund Balance as of June 30, 2019 = \$189,327,806

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2018-2019 Tentative Budget, which is based on the District's Five Year Financial Forecasting model (5Cast). During the preparation of the Tentative Budget, several program enhancements were incorporated to better align District resources with Strategic Blueprint Focus 2020 with a strong emphasis on Achievement Gap Closing Measures.

Staffing Changes:

The largest budget item is personnel costs which make up about 77% of total expenditures. Administration evaluated all aspects of staffing and recommends the following Budget Initiatives.

The following table expresses the EC-12 and district special education staffing allocation plan that was presented to the Board of Education in March and April of 2018.

Level	2017-2018 actual	2018-2019 projected	Difference
Elementary Schools	542.82	551.07	8.25
Junior High Schools	309.43	305.89	-3.54
High Schools	435.5	435.1	-0.4
Special Education (District Level)	175.833	181.2	5.367
Total	1463.583	1473.26	9.677

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

- Permanent: 2.0 FTE Director – As part of the Achievement Gap Closing measures and to promote diversity and inclusion, the addition of a Director of Equity & Inclusion is included in our program planning. This position will support and advance a culture of equity, diversity and inclusion, while building capacity of staff

to support student achievement and close opportunity gaps. Additionally, this position will assist, support and monitor programs, procedures, policies and processes that promote and sustain these values throughout the district. The estimated additional cost is \$108,688 annually.

In light of public focus on safety and security in the educational environment, the addition of a Director of Safety & Security is included in our program enhancements. This position would lead discussions and recommendations regarding safety and security improvements on district property. The estimated additional cost is \$105,309 annually.

- Permanent: 8.2 FTE Early Childhood – Through a partially grant funded opportunity (Preschool for All Expansion, IDEA and local funds), we are planning on increasing preschool classrooms to serve our students who are most at-risk for academic failure. These positions include: 5 FTE Teachers, 1 FTE Learning Support Coach, 1 FTE Social Worker, .6 FTE Parent Educator and .6 FTE School Psychologist. The estimated additional cost is \$587,383 annually.
- Permanent: 10 FTE Special Education Assistants – An additional support to the above mentioned partially grant funded Early Childhood staff, include these assistant positions. The estimated additional cost is \$333,975 annually.
- Permanent: Reclassify the Student Services Secretary from NESPA Cat 5 to NESPA Cat 6 – This reclassification is necessary given the level of responsibility for state reporting. The type of information and job responsibilities are in alignment with the work load of this category. The estimated additional cost is \$5,628 annually.
- Permanent: 1.0 FTE Clerical Assistant – Mill Street School has a student enrollment of 665 students, making it the second largest elementary school and larger than two of our five junior high schools. For this past school year, we have been time-sheeting a third office staff member to answer phones, greet visitors, process mail, distribute paperwork to staff, assist in major copying projects, work with H&S on a variety of tasks and assist secretaries with filing. The estimated additional cost is \$5,647 annually.

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

- With respect to safety and security, we are including a placeholder for physical security measures. The definition of the scope is forthcoming. Though we are planning for services, equipment and materials, this may evolve into staffing costs. The estimated additional cost is \$200,000 the initial year.
- Implementation of a new comprehensive counseling curriculum is being developed to support all students' post-secondary success. Professional learning and resources are incorporated in this initiative that has an estimated additional cost of \$125,000 annually.

- Through a grant funded opportunity (Preschool for All Expansion), we are proposing 4 additional preschool classrooms to serve our students who are most at-risk for academic failure. Supplies, equipment and Creative Curriculum materials will be used in this learning environment. The estimated additional revenue and cost is \$50,000 annually.
- Additional safety supervision at Mill Street, our school with the closest proximity to a high traffic street, with a substantial number of buses and car traffic, would greatly benefit the school and community. This would be in the form of stipend work. The estimated additional cost is \$2,200 annually.
- Providing financial support to SUCCESS Parent Leadership, a parent volunteer organization devoted to inspiring and empowering minority students to achieve higher levels of academic performance within our district boundaries, would greatly benefit our students. The program has relied on parent donations to conduct their programming. This initiative would allow parent leaders to focus on program content rather than solicitation of sponsorships and donations. The estimated additional cost is \$1,500 annually.

Future Trends

Enrollment:

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

Labor Agreements:

The District is currently negotiating with Naperville Education Support Professionals Association (NESPA) and with Naperville Unit Maintenance Association (NUMA) to secure new labor agreements. The District has current labor agreements with the following unions:

- Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2018.
- Naperville Unit Maintenance Association (NUMA) contract expires June 30, 2018.
- Naperville Unit Education Association (NUEA) contract expires June 30, 2019.
- Naperville Transportation Association (NTA) contract expires June 30, 2021.

BUDGET SUMMARY
ALL FUNDS

BUDGET OVERVIEW

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

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

REVENUES are presented by fund and are classified as follows:

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

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

Classification	Object	Description
Salaries	1000's	All employee salaries
Employee Benefits	2000's	Life, medical, dental, disability insurance, social security, Medicare, and retirement fund payments, etc.
Purchased Services	3000's	Consultants, tutors, audit and legal services, athletic officials, repair and maintenance of equipment, rentals, security, travel, postage, advertising, information services, insurance
Supplies	4000's	Supplies, consumables, textbooks, personal computers, periodicals
Capital Outlay	5000's	Equipment > \$5,000 per unit/each
Other/Tuition	6000's	Outplaced tuition, debt payments, and membership fees

FY 2018-19 NAPERVILLE C.U.S.D. 203 ALL FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 247,764,562	\$ 248,332,130	\$ 252,494,614	1.68%
STATE [1]	17,999,336	19,466,300	22,214,225	14.12%
FEDERAL	7,237,525	7,507,900	7,394,003	-1.52%
TOTAL REVENUE:	\$ 273,001,423	\$ 275,306,330	\$ 282,102,842	2.47%
EXPENDITURES				
SALARIES	\$ 150,814,095	\$ 155,715,060	\$ 159,738,595	2.58%
EMPLOYEE BENEFITS [1]	50,541,408	52,416,870	53,416,599	1.91%
PROF. SERVICES	18,770,199	18,665,740	20,830,998	11.60%
SUPPLIES	18,627,106	17,768,730	17,255,583	-2.89%
CAPITAL OUTLAY	14,402,327	12,812,560	13,274,410	3.60%
TUITION/OTHER	10,519,832	20,365,950	11,017,587	-45.90%
TOTAL EXPENDITURES:	\$ 263,674,967	\$ 277,744,910	\$ 275,533,772	-0.80%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	4,033,663	13,995,000	4,322,827	-69.11%
TRANSFERS OUT	(4,033,663)	(13,995,000)	(4,322,827)	-69.11%
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	9,326,457	(2,438,580)	6,569,070	
FUND BALANCE @ END OF YEAR:	\$ 185,197,316	\$ 182,758,736	\$ 189,327,806	

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

FY 2018-19

NAPERVILLE C.U.S.D 203

ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	O&M [2]	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	TOTAL
REVENUE									
LOCAL	\$ 198,707,352	\$ 3,177,835	\$ 33,281,164	\$ -	\$ 7,258,700	\$ 8,092,030	\$ 918,508	\$ 1,059,025	\$ 252,494,614
STATE [1]	16,208,225	6,000	-	-	6,000,000	-	-	-	22,214,225
FEDERAL	5,924,253	1,118,700	-	351,050	-	-	-	-	7,394,003
TOTAL:	\$ 220,839,830	\$ 4,302,535	\$ 33,281,164	\$ 351,050	\$ 13,258,700	\$ 8,092,030	\$ 918,508	\$ 1,059,025	\$ 282,102,842

EXPENDITURES

SALARIES	\$ 146,624,071	\$ 787,508	\$ 8,533,835	\$ -	\$ 3,793,181	\$ -	\$ -	\$ -	\$ 159,738,595
BENEFITS [1]	41,267,658	127,260	2,682,830	-	1,463,200	7,875,651	-	-	53,416,599
PROF. SERVICES	7,030,990	3,464,500	3,780,150	1,000	5,331,358	-	-	1,223,000	20,830,998
SUPPLIES	10,709,184	58,733	5,623,666	-	864,000	-	-	-	17,255,583
CAPITAL OUTLAY	495,890	10,250	11,848,270	-	920,000	-	-	-	13,274,410
TUITION/OTHER	6,340,935	1,025	1,100	4,673,877	650	-	-	-	11,017,587
TOTAL:	\$ 212,468,728	\$ 4,449,276	\$ 32,469,851	\$ 4,674,877	\$ 12,372,389	\$ 7,875,651	\$ -	\$ 1,223,000	\$ 275,533,772

TRANSFER IN (OUT)	(4,322,827)			4,322,827					-
NET CHANGE IN FB:	4,048,275	(146,741)	811,313	(1,000)	886,311	216,379	918,508	(163,975)	6,569,070
FB @ END OF YEAR:	\$ 140,552,325	\$ 3,047,919	\$ 15,714,823	\$ 2,739,972	\$ 8,446,752	\$ 3,808,519	\$ 13,637,658	\$ 1,379,838	\$ 189,327,806

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

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

EDUCATIONAL FUND

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

REVENUE

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

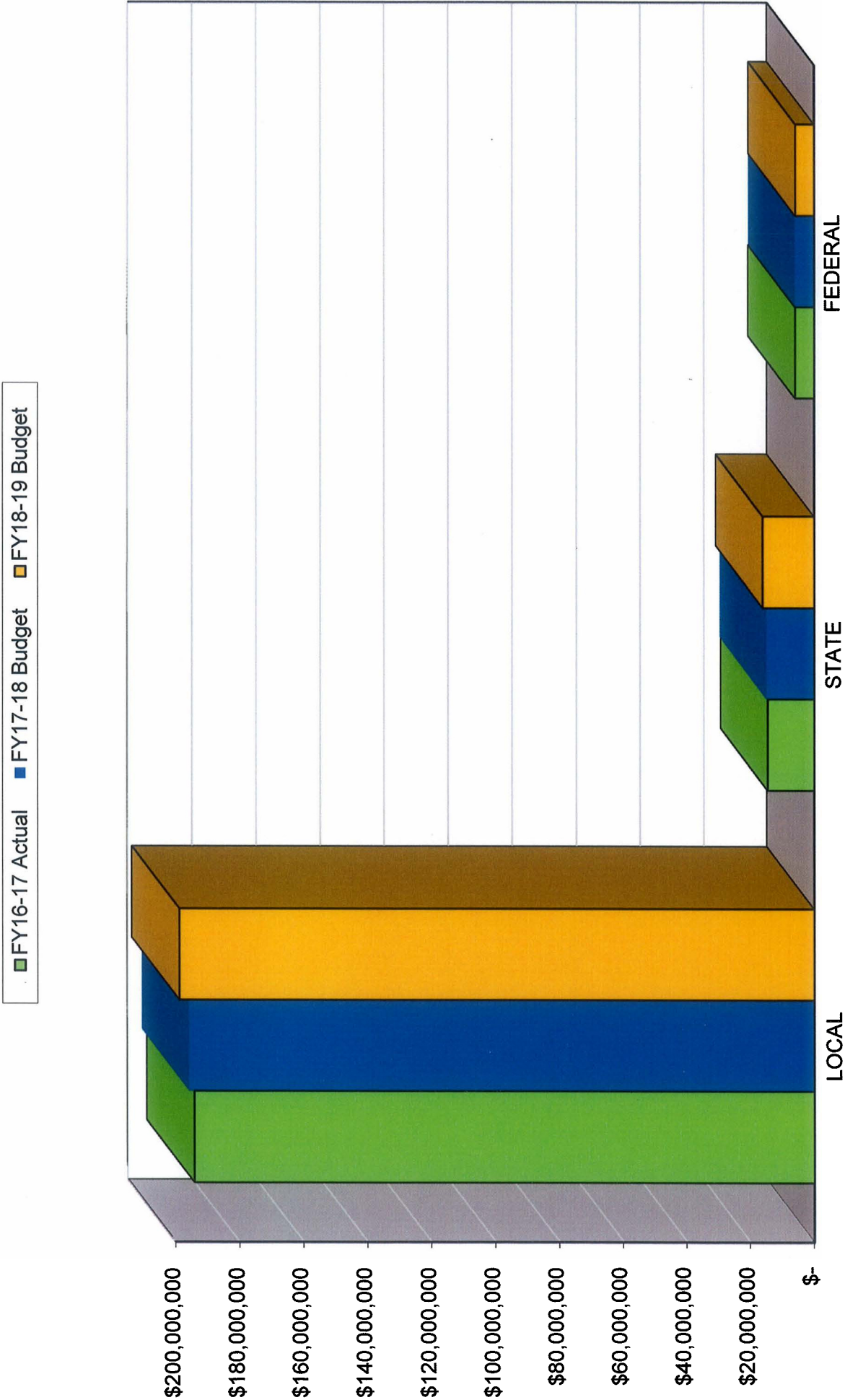
EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases, as well as the addition of certified staff, and various educational support personnel.
- Budgeted **BENEFIT** expenditures include medical, dental, life, and long term disability insurance costs, and pension 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, textbook and personal computer acquisitions.
- Budgeted **CAPITAL OUTLAY** expenditures are for equipment acquisitions that are greater than \$5,000 per unit.
- Budgeted **DEBT PAYMENTS, MEMBERSHIP FEES AND TUITION**
Tuition expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.

FY 2018-19 NAPERVILLE C.U.S.D 203 EDUCATION FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 194,049,639	\$ 195,726,030	\$ 198,707,352	1.52%
STATE	14,606,919	15,013,800	16,208,225	7.96%
FEDERAL	5,974,167	5,963,900	5,924,253	-0.66%
TOTAL REVENUE	\$ 214,630,725	\$ 216,703,730	\$ 220,839,830	1.91%
EXPENDITURES				
SALARIES	\$ 138,073,425	\$ 141,917,160	\$ 146,624,071	3.32%
EMPLOYEE BENEFITS	39,048,552	40,575,170	41,267,658	1.71%
PROF. SERVICES	5,904,448	6,677,990	7,030,990	5.29%
SUPPLIES	11,628,851	11,119,730	10,709,184	-3.69%
CAPITAL OUTLAY	475,136	359,310	495,890	38.01%
TUITION/OTHER	5,980,387	6,055,150	6,340,935	4.72%
TOTAL EXPENDITURES	\$ 201,110,799	\$ 206,704,510	\$ 212,468,728	2.79%
OTHER FINANCING USES				
TRANSFER TO O&M	\$ -	\$ -	\$ -	0.00%
TRANSFER TO DEBT SERVICE	4,033,663	13,995,000	4,322,827	-69.11%
TOTAL USES	\$ 4,033,663	\$ 13,995,000	\$ 4,322,827	-69.11%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 205,144,462	\$ 220,699,510	\$ 216,791,555	-1.77%
NET CHANGE IN FUND BALANCE:	9,486,263	(3,995,780)	4,048,275	
FUND BALANCE @ END OF YEAR:	140,499,830	136,504,050	140,552,325	

EDUCATION FUND REVENUE COMPARISON



SOURCE OF FUNDS

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

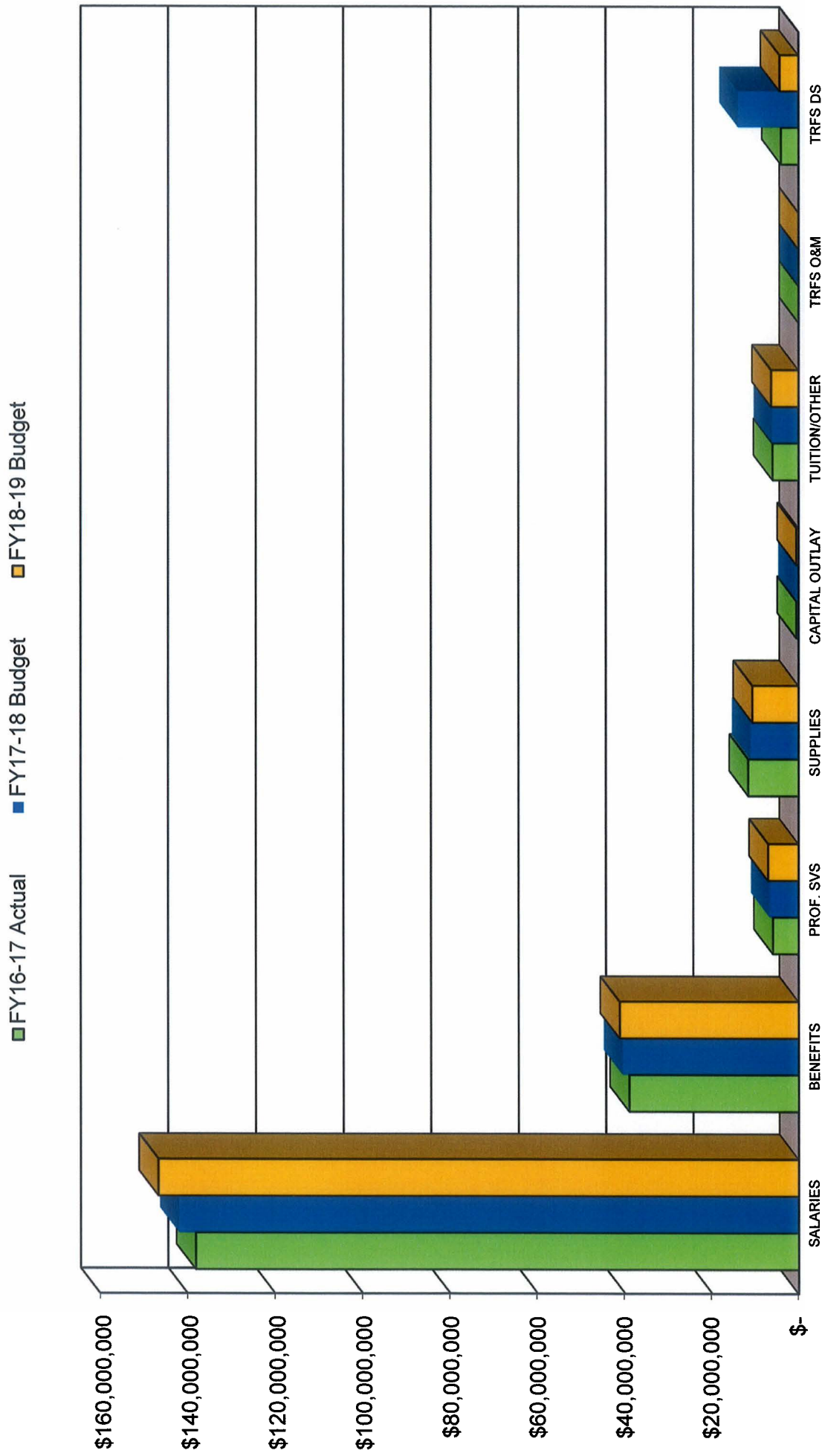
	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1110 GENERAL LEVY	\$ 153,115,272	\$ 154,713,600	\$ 156,660,930	1.26%
1140 SPEC. ED. LEVY	31,566,805	31,719,300	32,979,743	3.97%
1230 C.P.P.R.T.	2,407,694	1,893,800	2,000,000	5.61%
1310 REGULAR TUITION	316,636	250,000	250,000	0.00%
1321 SUMMER SCH. TUITION	639,959	881,000	649,000	-26.33%
1510 EARNED INTEREST	1,085,444	775,000	1,800,000	132.26%
1711 ATHLETIC ADMISSIONS	168,145	161,150	143,000	-11.26%
1712 ADMISSIONS - OTHER	-	69,980	70,000	0.03%
1720 FEES	1,312,517	1,725,000	2,072,270	20.13%
1730 SPECIAL FEES	202,566	198,600	181,409	-8.66%
1810 TEXTBOOK FEES	1,439,165	1,428,000	1,099,500	-23.00%
1900 OTHER LOCAL	1,795,436	1,910,600	801,500	-58.05%
TOTAL LOCAL:	\$ 194,049,639	\$ 195,726,030	\$ 198,707,352	1.52%
STATE SOURCES				
3001 GENERAL STATE AID	\$ 6,760,453	\$ 5,858,000	\$ 12,600,000	115.09%
3099 ALOP ROE	891,604	852,000	800,000	-6.10%
3100 SPECIAL EDUCATION - PRIVATE	1,057,840	1,403,000	1,000,000	-28.72%
3105 SPECIAL EDUCATION - SVC	1,519,332	2,000,000	EBM [1]	-100.00%
3110 SPECIAL EDUCATION - PERSONNEL	2,677,727	3,300,000	EBM [1]	-100.00%
3120 SPECIAL EDUCATION - ORPHANAGI	499,288	382,000	EBM [1]	-100.00%
3145 SPECIAL EDUCATION - SUMMER	13,081	10,000	EBM [1]	-100.00%
3305 BILINGUAL EDUCATION	2,064	422,500	EBM [1]	-100.00%
3370 DRIVER ED AID	134,763	125,000	135,000	8.00%
3705 EARLY CHILDHOOD	871,313	483,100	1,505,603	211.65%
3999 OTHER	179,454	178,200	167,622	-5.94%
TOTAL STATE:	\$ 14,606,919	\$ 15,013,800	\$ 16,208,225	7.96%
FEDERAL SOURCES				
4300 TITLE I	\$ 979,658	\$ 1,156,500	\$ 828,383	-28.37%
4600 IDEA	\$ 4,091,142	\$ 3,894,500	\$ 3,901,963	0.19%
4991 MEDICAID REIMBURSEMENT	344,332	350,000	350,000	0.00%
4999 OTHER	559,035	562,900	843,907	49.92%
TOTAL FEDERAL:	\$ 5,974,167	\$ 5,963,900	\$ 5,924,253	-0.66%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
OTHER SOUCES				
7100 TRANSFERS IN	\$ -	\$ -	\$ -	0.00%
7120 RECEIPT OF WORKING CASH	-	-	-	0.00%
7210 PRINCIPAL ON BONDS SOLD	-	-	-	0.00%
7990 CAPITAL LEASE PROCEEDS	937,000	1,437,000	1,348,435	-6.16%
7999 OTHER FINANCING SOURCES	3,096,663	12,558,000	2,678,450	-78.67%
TOTAL OTHER:	4,033,663	13,995,000	4,026,885	-71.23%
TOTAL REVENUE	\$ 218,664,388	\$ 230,698,730	\$ 224,866,715	-2.53%

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

EDUCATION FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
EXPENDITURES						
PROGRAM:	1100	REGULAR EDUCATION				
	1000	SALARIES	\$ 65,383,234	\$ 68,251,790	\$ 70,031,436	2.61%
	2000	BENEFITS	17,575,348	18,920,400	18,406,349	-2.72%
	3000	PROF. SERVICES	1,430,253	1,153,665	1,472,885	27.67%
	4000	SUPPLIES	6,727,435	6,174,796	6,141,650	-0.54%
	5000	CAPITAL OUTLAY	62,801	41,010	15,500	-62.20%
	6000	OTHER	25,080	16,000	5,000	-68.75%
		TOTAL:	\$ 91,204,151	\$ 94,557,661	\$ 96,072,820	1.60%
PROGRAM:	1200	SPECIAL EDUCATION				
	1000	SALARIES	\$ 18,577,320	\$ 18,959,700	\$ 19,377,969	2.21%
	2000	BENEFITS	5,656,122	5,711,200	6,136,144	7.44%
	3000	PROF. SERVICES	61,430	53,700	44,050	-17.97%
	4000	SUPPLIES	700,871	837,990	726,093	-13.35%
	5000	CAPITAL OUTLAY	26,000	39,000	66,050	69.36%
	6000	OTHER	13,581	12,000	12,600	5.00%
		TOTAL:	\$ 25,035,324	\$ 25,613,590	\$ 26,362,906	2.93%
PROGRAM:	1400	VOCATIONAL EDUCATION				
	1000	SALARIES	\$ 2,699,585	\$ 2,758,200	\$ 3,032,039	9.93%
	2000	BENEFITS	734,017	713,900	814,815	14.14%
	3000	PROF. SERVICES	5,787	530	7,125	1244.34%
	4000	SUPPLIES	130,036	147,796	144,916	-1.95%
	5000	CAPITAL OUTLAY	113,784	114,300	116,090	1.57%
	6000	OTHER	16,442	-	-	0.00%
		TOTAL:	\$ 3,699,651	\$ 3,734,726	\$ 4,114,985	10.18%
PROGRAM:	1500	INTERSCHOLASTICS				
	1000	SALARIES	\$ 3,547,169	\$ 3,506,500	\$ 3,972,261	13.28%
	2000	BENEFITS	523,180	537,000	598,535	11.46%
	3000	PROF. SERVICES	287,545	257,400	258,200	0.31%
	4000	SUPPLIES	226,849	221,400	215,200	-2.80%
	5000	CAPITAL OUTLAY	11,288	3,000	3,000	0.00%
	6000	OTHER	139,735	85,600	91,300	6.66%
		TOTAL:	\$ 4,735,766	\$ 4,610,900	\$ 5,138,496	11.44%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	1600	SUMMER SCHOOL				
	1000	SALARIES	\$ 1,105,289	\$ 1,082,960	\$ 1,428,503	31.91%
	2000	BENEFITS	35,383	26,420	32,275	22.16%
	3000	PROF. SERVICES	20,453	55,000	30,000	-45.45%
	4000	SUPPLIES	72,600	48,500	45,000	-7.22%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	(57,934)	40,000	45,000	12.50%
		TOTAL:	\$ 1,175,791	\$ 1,252,880	\$ 1,580,778	26.17%
PROGRAM:	1650	GIFTED				
	1000	SALARIES	\$ 2,005,078	\$ 2,035,800	\$ 1,927,929	-5.30%
	2000	BENEFITS	476,076	505,800	525,325	3.86%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 2,481,154	\$ 2,541,600	\$ 2,453,254	-3.48%
PROGRAM:	1800	ENGLISH LANGUAGE LEARNERS				
	1000	SALARIES	\$ 5,146,818	\$ 4,848,600	\$ 5,620,996	15.93%
	2000	BENEFITS	1,583,506	1,426,300	1,603,252	12.41%
	3000	PROF. SERVICES	-	20,000	-	-100.00%
	4000	SUPPLIES	-	-	125,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 6,730,324	\$ 6,294,900	\$ 7,349,248	16.75%
PROGRAM:	1900	ALTERNATE PLACEMENTS				
	1000	SALARIES	\$ 6,448	\$ 9,200	\$ 9,200	0.00%
	2000	BENEFITS	1,852	2,500	175	-93.00%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	4,701,450	5,270,332	12.10%
		TOTAL:	\$ 8,300	\$ 4,713,150	\$ 5,279,707	12.02%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2110	ATTENDANCE & SOCIAL WORK SERVICES				
	1000	SALARIES	\$ 2,889,825	\$ 2,801,600	\$ 3,132,373	11.81%
	2000	BENEFITS	795,930	792,500	849,645	7.21%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	1,207	3,000	2,000	-33.33%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,686,962	\$ 3,597,100	\$ 3,984,018	10.76%
PROGRAM:	2120	GUIDANCE				
	1000	SALARIES	\$ 3,002,848	\$ 3,325,100	\$ 3,073,242	-7.57%
	2000	BENEFITS	888,352	933,450	951,830	1.97%
	3000	PROF. SERVICES	20,027	10,000	20,000	100.00%
	4000	SUPPLIES	6,351	7,000	108,000	1442.86%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,917,578	\$ 4,275,550	\$ 4,153,072	-2.86%
PROGRAM:	2130	HEALTH SERVICES				
	1000	SALARIES	\$ 2,955,033	\$ 2,980,200	\$ 3,054,918	2.51%
	2000	BENEFITS	676,950	724,900	731,350	0.89%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	21,690	31,000	41,200	32.90%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,653,673	\$ 3,736,100	\$ 3,827,468	2.45%
PROGRAM:	2140	PSYCHOLOGICAL SERVICES				
	1000	SALARIES	\$ 2,155,783	\$ 2,275,100	\$ 2,663,063	17.05%
	2000	BENEFITS	572,309	596,600	723,564	21.28%
	3000	PROF. SERVICES	17,013	10,000	21,000	110.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 2,745,105	\$ 2,881,700	\$ 3,407,627	18.25%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES				
	1000	SALARIES	\$ 3,016,386	\$ 3,244,500	\$ 3,128,498	-3.58%
	2000	BENEFITS	793,701	862,800	852,370	-1.21%
	3000	PROF. SERVICES	43,256	72,500	50,000	-31.03%
	4000	SUPPLIES	384	980	800	-18.37%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,853,727	\$ 4,180,780	\$ 4,031,668	-3.57%
PROGRAM:	2190	DIRECTORS OF SAFETY				
	1000	SALARIES	\$ 106,245	\$ 107,600	\$ 136,519	26.88%
	2000	BENEFITS	15,543	16,000	20,319	26.99%
	3000	PROF. SERVICES	233,115	210,000	240,000	14.29%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 354,903	\$ 333,600	\$ 396,838	18.96%
PROGRAM:	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES				
	1000	SALARIES	\$ 5,365,733	\$ 5,746,400	\$ 6,022,081	4.80%
	2000	BENEFITS	1,306,320	1,430,950	1,217,929	-14.89%
	3000	PROF. SERVICES	446,332	845,615	936,278	10.72%
	4000	SUPPLIES	82,978	190,513	220,790	15.89%
	5000	CAPITAL OUTLAY	-	25,000	25,000	0.00%
	6000	OTHER	134,735	164,500	19,450	-88.18%
		TOTAL:	\$ 7,336,098	\$ 8,402,978	\$ 8,441,528	0.46%
PROGRAM:	2220	EDUCATIONAL MEDIA SERVICES				
	1000	SALARIES	\$ 3,130,344	\$ 2,860,100	\$ 3,129,898	9.43%
	2000	BENEFITS	1,111,220	931,600	1,287,670	38.22%
	3000	PROF. SERVICES	110,396	100,000	100,000	0.00%
	4000	SUPPLIES	274,450	316,870	317,242	0.12%
	5000	CAPITAL OUTLAY	10,708	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 4,637,118	\$ 4,208,570	\$ 4,834,810	14.88%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2230	ASSESSMENT & TESTING				
	1000	SALARIES	\$ 310,505	\$ 362,000	\$ 303,540	-16.15%
	2000	BENEFITS	107,890	92,100	45,315	-50.80%
	3000	PROF. SERVICES	238,683	291,415	310,303	6.48%
	4000	SUPPLIES	8,675	17,885	18,243	2.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	1,069	3,200	204	-93.63%
		TOTAL:	\$ 666,822	\$ 766,600	\$ 677,605	-11.61%
PROGRAM:	2310	BOARD OF EDUCATION SERVICES				
	1000	SALARIES	\$ 139,521	\$ 139,900	\$ 140,000	0.07%
	2000	BENEFITS	25,685	29,100	29,100	0.00%
	3000	PROF. SERVICES	412,524	615,000	576,000	-6.34%
	4000	SUPPLIES	44,584	50,000	104,600	109.20%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	68,105	75,000	60,000	-20.00%
		TOTAL:	\$ 690,419	\$ 909,000	\$ 909,700	0.08%
PROGRAM:	2320	EXECUTIVE ADMINISTRATION SERVICES				
	1000	SALARIES	\$ 1,036,061	\$ 1,122,900	\$ 1,175,000	4.64%
	2000	BENEFITS	226,487	230,600	246,868	7.05%
	3000	PROF. SERVICES	34,101	53,750	74,000	37.67%
	4000	SUPPLIES	6,819	26,000	26,500	1.92%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	13,921	22,750	6,500	-71.43%
		TOTAL:	\$ 1,317,389	\$ 1,456,000	\$ 1,528,868	5.00%
PROGRAM:	2330	SPECIAL AREA ADMINISTRATION SERVICES				
	1000	SALARIES	\$ 1,172,248	\$ 1,043,600	\$ 1,113,552	6.70%
	2000	BENEFITS	286,580	372,500	261,668	-29.75%
	3000	PROF. SERVICES	161,006	106,500	47,650	-55.26%
	4000	SUPPLIES	2,957	2,000	8,000	300.00%
	5000	CAPITAL OUTLAY	5,649	2,000	-	-100.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 1,628,440	\$ 1,526,600	\$ 1,430,870	-6.27%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2410 OFFICE OF THE PRINCIPAL SERVICES				
1000	SALARIES	\$ 7,642,078	\$ 8,149,700	\$ 7,643,057	-6.22%
2000	BENEFITS	2,460,356	2,407,700	2,667,107	10.77%
3000	PROF. SERVICES	62,369	36,700	36,700	0.00%
4000	SUPPLIES	9,296	12,000	12,500	4.17%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	10,895	-	-	0.00%
	TOTAL:	\$ 10,184,994	\$ 10,606,100	\$ 10,359,364	-2.33%
PROGRAM:	2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION				
1000	SALARIES	\$ 1,548,793	\$ 1,608,700	\$ 1,542,322	-4.13%
2000	BENEFITS	487,095	503,200	488,765	-2.87%
3000	PROF. SERVICES	33,316	-	-	0.00%
4000	SUPPLIES	-	40,000	10,000	-75.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	50,000	0.00%
	TOTAL:	\$ 2,069,204	\$ 2,151,900	\$ 2,091,087	-2.83%
PROGRAM:	2510 DIRECTION OF BUSINESS SUPPORT SERVICES				
1000	SALARIES	\$ 177,009	\$ 160,000	\$ 164,000	2.50%
2000	BENEFITS	38,790	41,500	43,000	3.61%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 215,799	\$ 201,500	\$ 207,000	2.73%
PROGRAM:	2520 FISCAL SERVICES				
1000	SALARIES	\$ 665,998	\$ 653,160	\$ 605,183	-7.35%
2000	BENEFITS	153,811	151,400	171,500	13.28%
3000	PROF. SERVICES	69,132	69,800	116,700	67.19%
4000	SUPPLIES	4,257	5,500	8,500	54.55%
5000	CAPITAL OUTLAY	20,205	-	-	0.00%
6000	OTHER	1,490	2,700	1,200	-55.56%
	TOTAL:	\$ 914,893	\$ 882,560	\$ 903,083	2.33%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2540	DATA/PHONE LINES				
	1000	SALARIES	\$ -	\$ -	\$ -	0.00%
	2000	BENEFITS	-	-	-	0.00%
	3000	PROF. SERVICES	497,829	1,005,600	918,400	-8.67%
	4000	SUPPLIES	683,699	497,500	241,900	-51.38%
	5000	CAPITAL OUTLAY	152,739	25,000	41,250	65.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 1,334,267	\$ 1,528,100	\$ 1,201,550	-21.37%
PROGRAM:	2560	FOOD SERVICES				
	1000	SALARIES [1]	\$ 412,490	\$ -	\$ -	0.00%
	2000	BENEFITS	170,951	-	-	0.00%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 583,441	\$ -	\$ -	0.00%
PROGRAM:	2570	INTERNAL SERVICES				
	1000	SALARIES	\$ 147,421	\$ 151,100	\$ 157,778	4.42%
	2000	BENEFITS	65,606	66,300	75,225	13.46%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	72,647	80,000	80,000	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 285,674	\$ 297,400	\$ 313,003	5.25%
PROGRAM:	2620	PLANNING, RESEARCH, DEVELOPMENT & EVALUATION				
	1000	SALARIES	\$ -	\$ -	\$ -	0.00%
	2000	BENEFITS	-	-	-	0.00%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ -	\$ -	\$ -	0.00%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2630	INFORMATION SERVICES				
	1000	SALARIES	\$ 104,801	\$ 101,100	\$ 99,341	-1.74%
	2000	BENEFITS	1,482	700	300	-57.14%
	3000	PROF. SERVICES	60,617	78,700	81,700	3.81%
	4000	SUPPLIES	4,327	8,500	9,000	5.88%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	4,625	6,000	2,500	-58.33%
		TOTAL:	\$ 175,852	\$ 195,000	\$ 192,841	-1.11%
PROGRAM:	2640	STAFF SERVICES				
	1000	SALARIES	\$ 901,493	\$ 928,700	\$ 790,386	-14.89%
	2000	BENEFITS	1,756,759	2,030,000	1,829,382	-9.88%
	3000	PROF. SERVICES	82,634	265,000	148,500	-43.96%
	4000	SUPPLIES	4,306	6,500	6,500	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	5,765	6,500	3,000	-53.85%
		TOTAL:	\$ 2,750,957	\$ 3,236,700	\$ 2,777,768	-14.18%
PROGRAM:	2660	DATA PROCESSING SERVICES				
	1000	SALARIES	\$ 2,090,913	\$ 2,130,100	\$ 2,170,654	1.90%
	2000	BENEFITS	380,321	395,900	427,025	7.86%
	3000	PROF. SERVICES	761,556	714,000	791,000	10.78%
	4000	SUPPLIES	1,668,475	2,280,200	1,961,700	-13.97%
	5000	CAPITAL OUTLAY	61,472	110,000	220,000	100.00%
	6000	OTHER	9,295	-	-	0.00%
		TOTAL:	\$ 4,972,032	\$ 5,630,200	\$ 5,570,379	-1.06%
PROGRAM:	2900	OTHER SUPPORT SERVICES				
	1000	SALARIES	\$ 293,417	\$ 305,000	\$ 466,116	52.82%
	2000	BENEFITS	76,006	76,600	136,997	78.85%
	3000	PROF. SERVICES	673,333	468,400	451,119	-3.69%
	4000	SUPPLIES	788,953	11,500	1,500	-86.96%
	5000	CAPITAL OUTLAY	6,370	-	-	0.00%
	6000	OTHER	100,979	-	-	0.00%
		TOTAL:	\$ 1,939,058	\$ 861,500	\$ 1,055,732	22.55%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	3000 COMMUNITY SERVICES				
1000	SALARIES	\$ 337,539	\$ 267,850	\$ 512,217	91.23%
2000	BENEFITS	64,924	45,250	93,859	107.42%
3000	PROF. SERVICES	141,741	184,715	299,380	62.08%
4000	SUPPLIES	85,005	102,300	132,350	29.37%
5000	CAPITAL OUTLAY	4,120	-	9,000	0.00%
6000	OTHER	2,978	8,050	4,550	-43.48%
	TOTAL:	\$ 636,307	\$ 608,165	\$ 1,051,356	72.87%
PROGRAM:	4110 PAYMENTS FOR REGULAR EDUCATION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	TUITION/OTHER	139,602	-	150,000	0.00%
	TOTAL:	\$ 139,602	\$ -	\$ 150,000	0.00%
PROGRAM:	4120 PAYMENTS FOR SPECIAL EDUCATION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	TUITION/OTHER	1,421,919	-	-	0.00%
	TOTAL:	\$ 1,421,919	\$ -	\$ -	0.00%

FY 2018-19 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	4220 PAYMENTS FOR TUITION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	TUITION/OTHER	3,928,105	911,400	619,299	-32.05%
	TOTAL:	\$ 3,928,105	\$ 911,400	\$ 619,299	-32.05%
OTHER FINANCING USES					
7000	Transfer to O&M	-	-	-	0.00%
7000	Transfer to Debt Serv	4,033,663	13,995,000	4,322,827	-69.11%
	TOTAL:	\$ 4,033,663	\$ 13,995,000	\$ 4,322,827	-69.11%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 205,144,462	\$ 220,699,510	\$ 216,791,555	-1.77%
NET CHANGE IN FUND BALANCE:		13,519,926	9,999,220	8,075,160	
FUND BALANCE @ END OF YEAR:		\$ 140,499,830	\$ 150,499,050	\$ 158,574,210	

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

CAFETERIA FUND

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

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

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

FY 2018-19 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
1611 CAFETERIA RECEIPTS	2,824,456	2,798,400	2,909,463	3.97%
1690 OTHER REVENUE	337,577	215,000	268,372	24.82%
3360 STATE AID - FREE LUNCHES	9,114	7,500	6,000	-20.00%
4210 FEDERAL AID - LUNCHES	1,076,976	1,150,000	1,112,000	-3.30%
4215 FEDERAL AID - MILK	6,677	8,000	6,700	-16.25%
TOTAL REVENUE:	\$ 4,254,800	\$ 4,178,900	\$ 4,302,535	2.96%
EXPENDITURES				
1000 SALARIES [1]	\$ 336,006	\$ 768,300	\$ 787,508	2.50%
2000 EMPLOYEE BENEFITS	21,200	121,200	127,260	5.00%
3000 PROF. SERVICES	3,311,844	3,380,000	3,464,500	2.50%
4000 SUPPLIES	46,574	57,300	58,733	2.50%
5000 CAPITAL OUTLAY	2,837	10,000	10,250	2.50%
6000 OTHER	1,018	1,000	1,025	2.50%
TOTAL EXPENDITURES:	\$ 3,719,479	\$ 4,337,800	\$ 4,449,276	2.57%
NET CHANGE IN FUND BALANCE:	535,321	(158,900)	(146,741)	
FUND BALANCE @ END OF YEAR:	3,353,560	3,194,660	3,047,919	

Note [1]: Cost moved from Educational Fund (Program 2560)

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 2,500,000 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 2018-19

NAPERVILLE C.U.S.D. 203

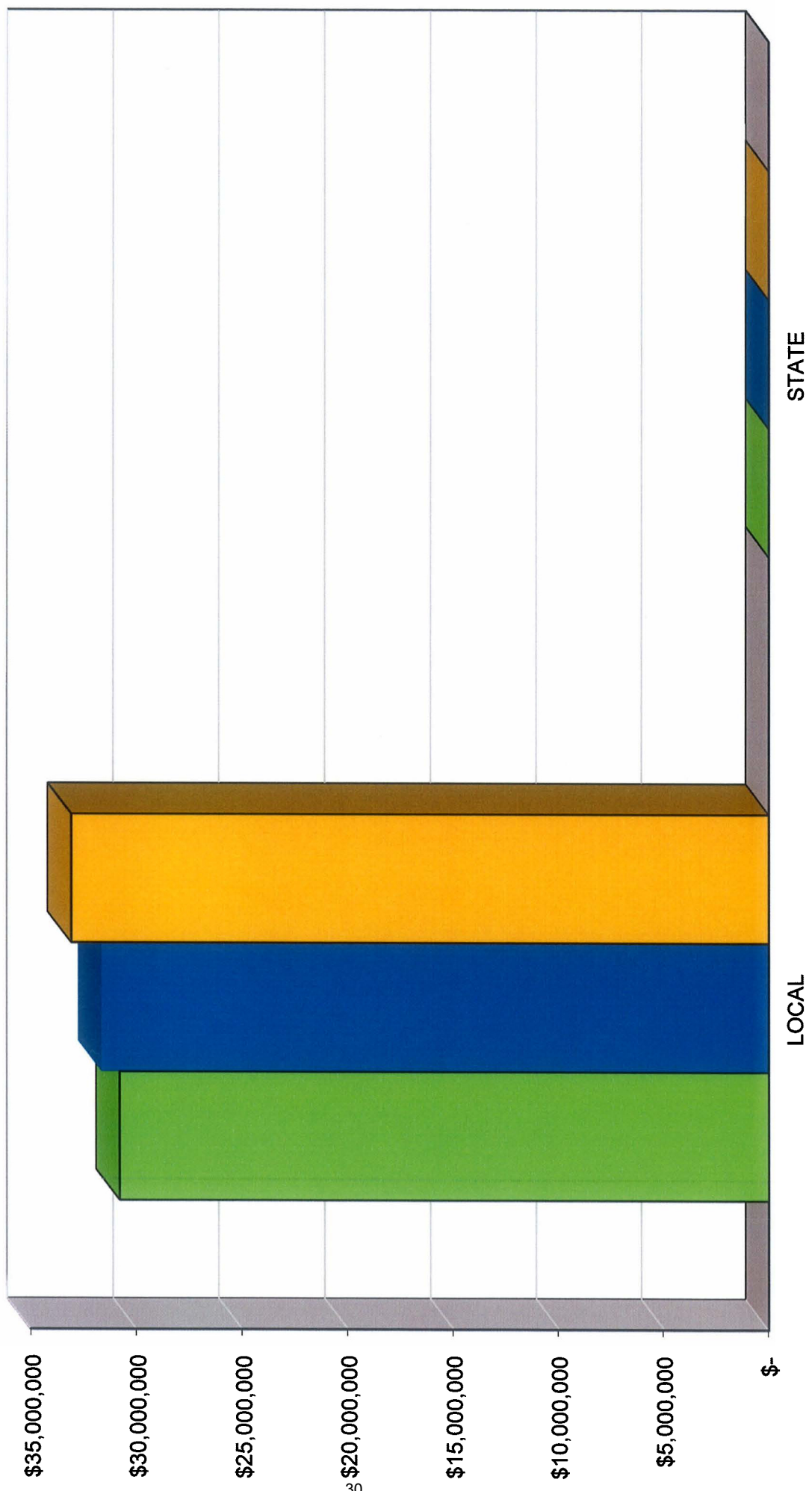
OPERATIONS AND MAINTENANCE FUND

BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 30,795,679	\$ 31,662,900	\$ 33,081,164	4.48%
STATE	-	-	-	0.00%
TOTAL REVENUE:	\$ 30,795,679	\$ 31,662,900	\$ 33,081,164	4.48%
SALARIES	\$ 8,502,170	\$ 9,130,400	\$ 8,533,835	-6.53%
EMPLOYEE BENEFITS	2,346,965	2,365,200	2,682,830	13.43%
PROF. SERVICES	3,706,513	3,490,150	3,780,150	8.31%
SUPPLIES	6,102,225	5,743,000	5,623,666	-2.08%
CAPITAL OUTLAY	12,908,707	11,078,250	11,048,413	-0.27%
OTHER	160	1,600	1,100	-31.25%
TOTAL EXPENDITURES:	\$ 33,566,740	\$ 31,808,600	\$ 31,669,994	-0.44%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ -	\$ -	\$ -	0.00%
TRANSFERS OUT	-	-	-	0.00%
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ (2,771,061)	\$ (145,700)	\$ 1,411,170	
FUND BALANCE @ END OF YEAR:	\$ 14,249,353	\$ 14,103,653	\$ 15,514,823	

O&M FUND REVENUE COMPARISON

FY16-17 Actual FY17-18 Budget FY18-19 Budget

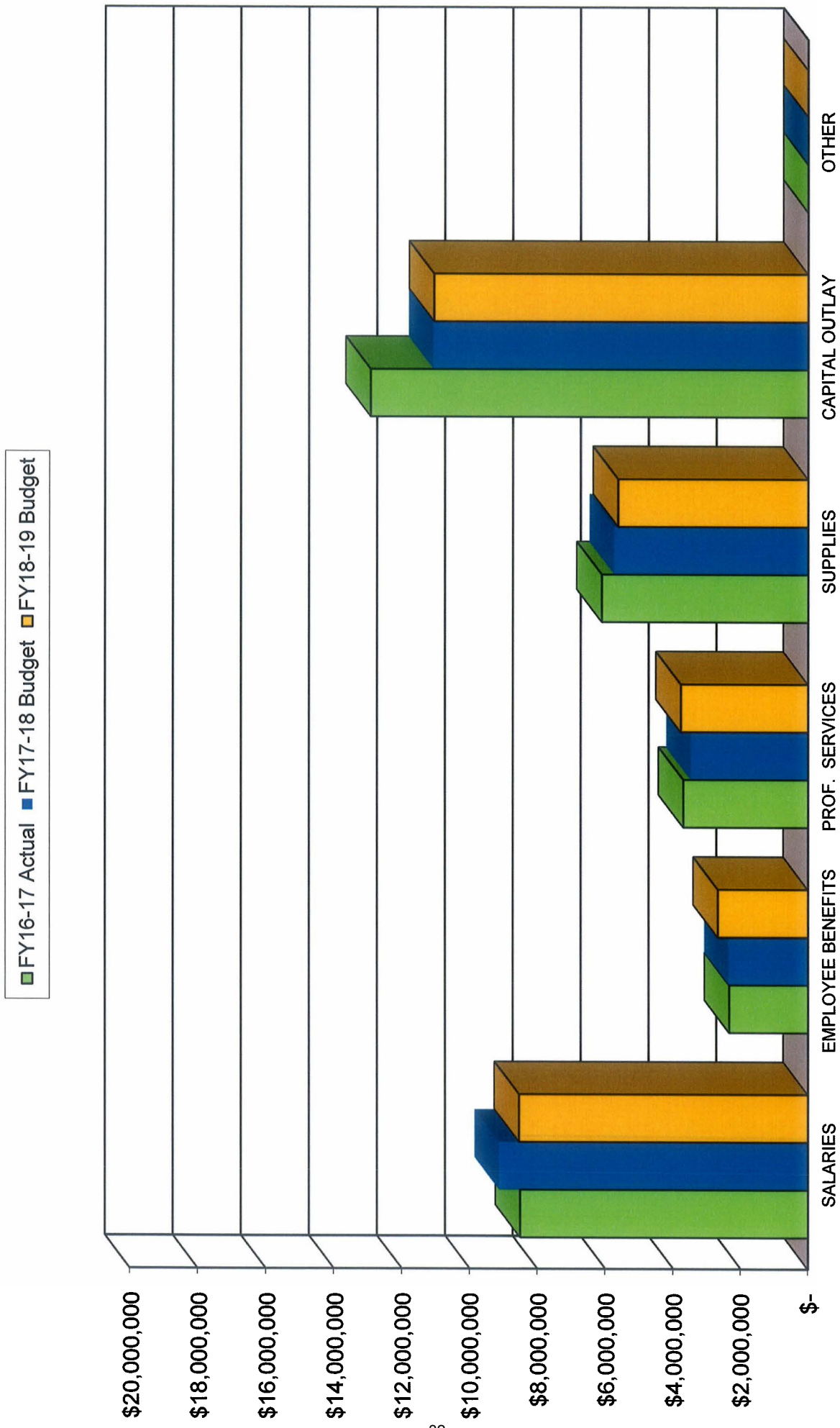


SOURCE OF FUNDS

FY 2018-19 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1111 GENERAL LEVY	\$ 30,209,893	\$ 31,192,900	\$ 32,321,864	3.62%
1510 EARNED INTEREST	145,163	3,000	293,500	9683.33%
1720 FEES	63,874	62,000	65,800	6.13%
1910 RENT REVENUE	376,749	405,000	400,000	-1.23%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL LOCAL REVENUE:	\$ 30,795,679	\$ 31,662,900	\$ 33,081,164	4.48%
STATE SOURCES				
3001 GENERAL STATE AID	\$ -	\$ -	\$ -	0.00%
TOTAL STATE:	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING SOURCES:				
7320 TSFER FROM EDUCATION	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER:	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE:	\$ 30,795,679	\$ 31,662,900	\$ 33,081,164	

O&M FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2018-19 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

			FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
EXPENDITURES						
PROGRAM:	2540	OPERATION & MAINTENANCE OF PLANT SERVICES				
	1000	SALARIES	\$ 7,838,865	\$ 8,269,000	\$ 7,831,965	-5.29%
	2000	BENEFITS	2,207,114	2,209,600	2,491,630	12.76%
	3000	PROF. SERVICES	3,706,513	3,490,150	3,780,150	8.31%
	4000	SUPPLIES	6,102,225	5,743,000	5,623,666	-2.08%
	5000	CAPITAL OUTLAY	12,908,707	11,078,250	11,048,413	-0.27%
	6000	OTHER	160	1,600	1,100	-31.25%
		TOTAL:	\$ 32,763,584	\$ 30,791,600	\$ 30,776,924	-0.05%
PROGRAM:	2541	OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT				
	1000	SALARIES	\$ 277,508	\$ 288,000	\$ 245,802	-14.65%
	2000	BENEFITS	42,874	45,600	50,200	10.09%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 320,382	\$ 333,600	\$ 296,002	-11.27%
PROGRAM:	2546	SECURITY SERVICES				
	1000	SALARIES	\$ 385,797	\$ 573,400	\$ 456,068	-20.46%
	2000	BENEFITS	96,977	110,000	141,000	28.18%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 482,774	\$ 683,400	\$ 597,068	-12.63%
TOTAL EXPENDITURES:			\$ 33,566,740	\$ 31,808,600	\$ 31,669,994	-0.44%

FY 2018-19 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
OTHER FINANCING USES					
6000	CONTINGENCY	\$ -	\$ -	\$ -	0.00%
7000	TRANSFER OF INTEREST	-	-	-	0.00%
7001	TRANSFER CAPITAL IMP	-	-	-	0.00%
	TOTAL:	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES					
		\$ 33,566,740	\$ 31,808,600	\$ 31,669,994	-0.44%
NET CHANGE IN FUND BALANCE:		(2,771,061)	(145,700)	1,411,170	
FUND BALANCE @ END OF YEAR:		\$ 14,249,353	\$ 14,103,653	\$ 15,514,823	

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 and repairs benefiting the source of funds.

FY 2018-19 NAPERVILLE C.U.S.D 203 LAND / CASH FUND BUDGET SUMMARY

	FY 2016-17		FY 2017-18		FY 2018-19	%
	ACTUAL		BUDGET		BUDGET	CHANGE
REVENUE						
LOCAL SOURCES						
1510 INTEREST EARNINGS	\$	944	\$	1,000	\$ 1,000	0.00%
1920 OTHER		154,814		299,000	199,000	-33.44%
TOTAL REVENUE:	\$	155,758	\$	300,000	\$ 200,000	-33.33%
EXPENDITURES						
5200 SITE IMPROVEMENTS	\$	-	\$	300,000	\$ 799,857	166.62%
OTHER FINANCING USES						
7000 TRANSFER OF INTEREST		-		-	-	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$	-	\$	300,000	\$ 799,857	166.62%
NET CHANGE IN FUND BALANCE:	\$	155,758	\$	-	\$ (599,857)	
FUND BALANCE @ END OF YEAR:	\$	799,857	\$	799,857	\$ 200,000	

DEBT SERVICES FUND

This fund accounts for revenue and expenditure transactions for the repayment of general obligation bonded debt. The bonds are repaid by a property tax levy authorized by the referendum or abated through payment 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.

FY 2018-19 NAPERVILLE C.U.S.D 203 DEBT SERVICE FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	\$ 1,562,914	\$ -	\$ -	0.00%
1510 EARNED INTEREST	-	-	-	0.00%
4869 FEDERAL SUBSIDY	179,705	386,000	351,050	-9.05%
TOTAL REVENUE:	\$ 1,742,619	\$ 386,000	\$ 351,050	-9.05%
EXPENDITURES				
3900 PROF. SERVICES	\$ 700	\$ 1,000	\$ 1,000	0.00%
6100 PRINCIPAL PAY [1]	3,037,342	12,930,300	3,713,967	-71.28%
6200 INTEREST PAY	1,500,600	1,377,700	959,910	-30.33%
TOTAL EXPENDITURES:	\$ 4,538,642	\$ 14,309,000	\$ 4,674,877	-67.33%
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	\$ 4,033,663	\$ 13,995,000	\$ 4,322,827	-69.11%
7402 FINANCE INTEREST	-	-	-	0.00%
TOTAL SOURCES (USES)	\$ 4,033,663	\$ 13,995,000	\$ 4,322,827	-69.11%
NET CHANGE IN FUND BALANCE:	\$ 1,237,640	\$ 72,000	\$ (1,000)	
FUND BALANCE @ END OF YEAR:	\$ 2,668,972	\$ 2,740,972	\$ 2,739,972	

**TRANSPORTATION
FUND**

TRANSPORTATION FUND

Revenues and expenditures relative to the transportation of students are accounted for in this fund. The district currently owns over 138 buses that transport students to and from school, athletic events, and field trips. The district also utilizes a private contractor to transport out-of-district special education students and various other services. The Transportation Fund expenditures include salaries and benefits for educational support personnel, vehicles, contracted services, 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.

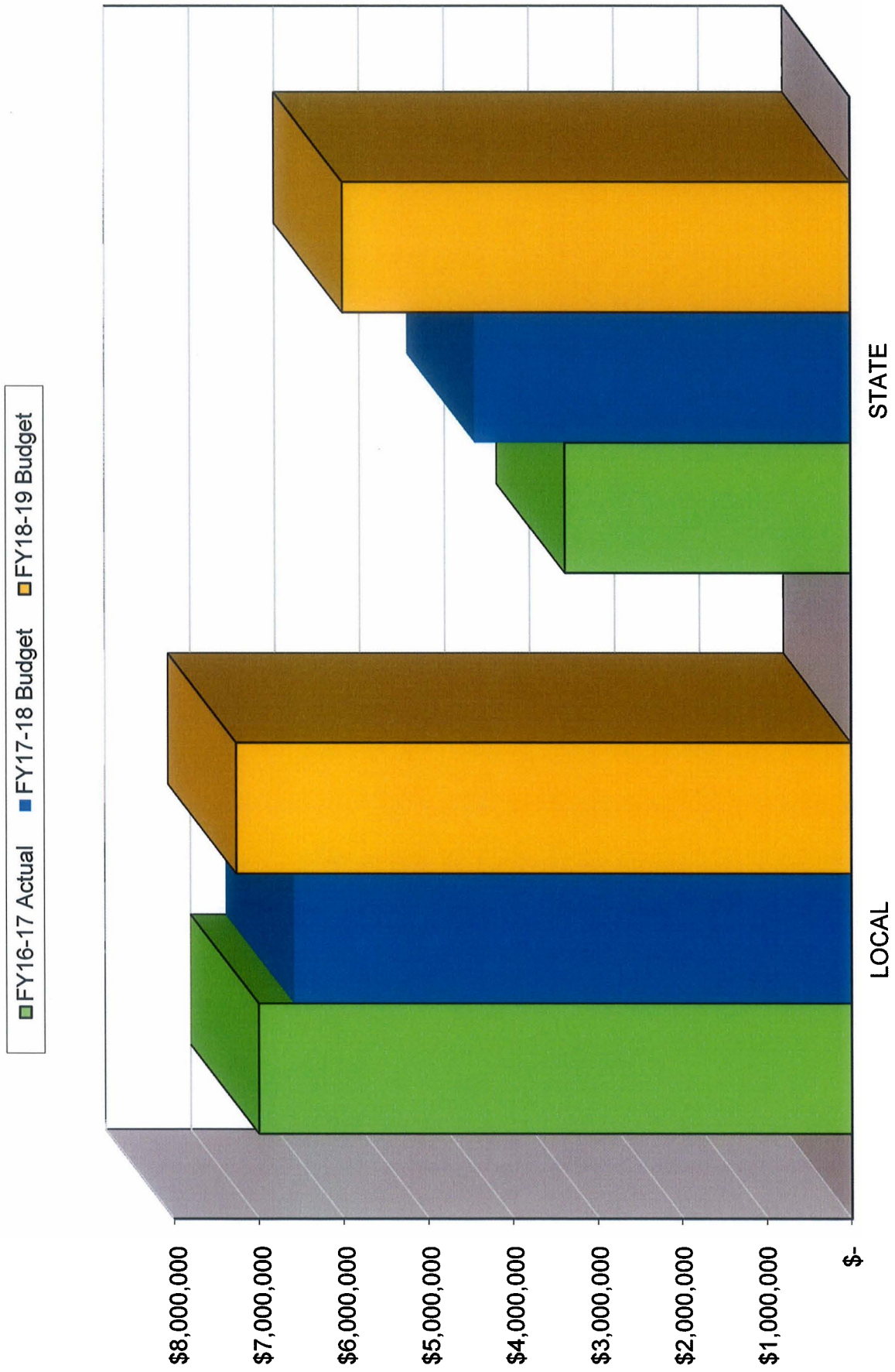
EXPENDITURES

- 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 2018-19 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 6,996,786	\$ 6,586,000	\$ 7,258,700	10.21%
STATE	3,383,303	4,445,000	6,000,000	34.98%
TOTAL REVENUE:	\$ 10,380,089	\$ 11,031,000	\$ 13,258,700	20.19%
EXPENDITURES				
SALARIES	\$ 3,902,494	\$ 3,899,200	\$ 3,793,181	-2.72%
EMPLOYEE BENEFITS	1,360,669	1,354,300	1,463,200	8.04%
PURCHASED SERVICES	4,259,926	3,826,600	5,331,358	39.32%
SUPPLIES	849,456	848,700	864,000	1.80%
CAPITAL OUTLAY	1,015,647	1,065,000	920,000	-13.62%
OTHER	325	200	650	225.00%
TOTAL EXPENDITURES:	\$ 11,388,517	\$ 10,994,000	\$ 12,372,389	12.54%
NET CHANGE IN FUND BALANCE:	\$ (1,008,428)	\$ 37,000	\$ 886,311	
FUND BALANCE @ END OF YEAR:	\$ 7,523,441	\$ 7,560,441	\$ 8,446,752	

REVENUE COMPARISON

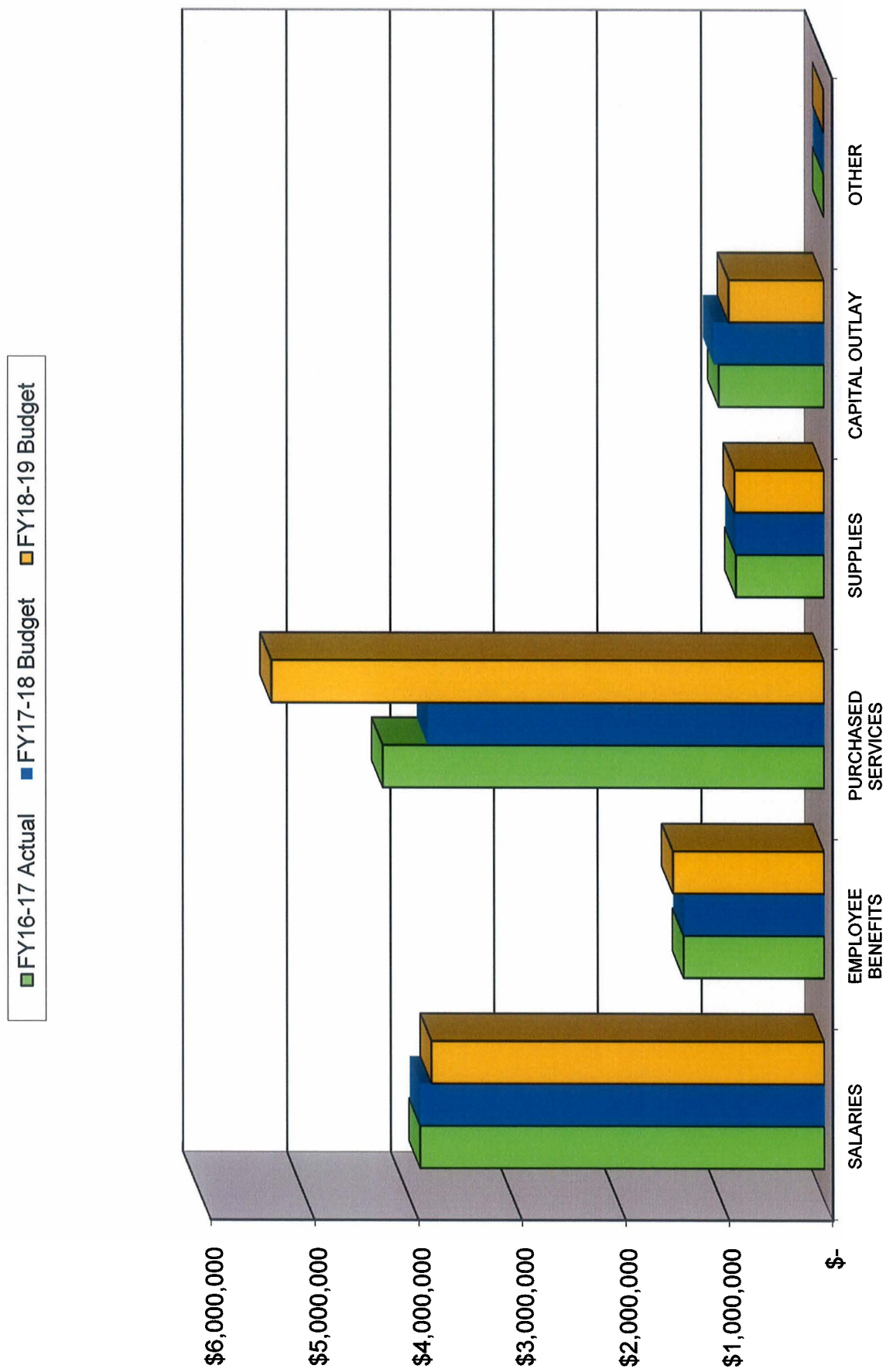


SOURCE OF FUNDS

FY 2018-19 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1113 GENERAL LEVY	\$ 6,697,320	\$ 6,336,500	\$ 6,969,700	9.99%
1411 FEES	269,157	249,000	220,000	-11.65%
1510 EARNED INTEREST	30,309	500	69,000	13700.00%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL LOCAL:	\$ 6,996,786	\$ 6,586,000	\$ 7,258,700	10.21%
STATE SOURCES:				
3500 REGULAR TRANS AID	\$ 121,167	\$ 245,000	\$ 900,000	267.35%
3510 SPEC. TRANS AID	3,262,136	4,200,000	5,100,000	21.43%
3500 VOC ED TRANS AID	-	-	-	0.00%
TOTAL STATE:	\$ 3,383,303	\$ 4,445,000	\$ 6,000,000	34.98%
TOTAL REVENUE:	\$ 10,380,089	\$ 11,031,000	\$ 13,258,700	20.19%

EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2018-19 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	17,458	10,000	20,000	100.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 17,458	\$ 10,000	\$ 20,000	100.00%
PROGRAM:	2551 TRANSPORTATION ADMINISTRATION				
1000	SALARIES	\$ 383,222	\$ 341,600	\$ 286,875	-16.02%
2000	BENEFITS	64,921	65,600	62,500	-4.73%
3000	PROF. SERVICES	123,413	173,600	175,150	0.89%
4000	SUPPLIES	13,978	20,000	20,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	325	200	300	50.00%
	TOTAL:	\$ 585,859	\$ 601,000	\$ 544,825	-9.35%
PROGRAM:	2552 TRANSPORTATION SERVICES				
1000	SALARIES	\$ 3,282,408	\$ 3,302,600	\$ 3,246,206	-1.71%
2000	BENEFITS	1,255,997	1,236,200	1,347,100	8.97%
3000	PROF. SERVICES	4,049,571	3,599,000	5,090,208	41.43%
4000	SUPPLIES	401,423	518,700	524,000	1.02%
5000	CAPITAL OUTLAY	1,015,647	1,060,000	920,000	-13.21%
6000	OTHER	-	-	350	0.00%
	TOTAL:	\$ 10,005,046	\$ 9,716,500	\$ 11,127,864	14.53%

FY 2018-19 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
PROGRAM:	2554 TRANSPORTATION MAINTENANCE				
1000	SALARIES	\$ 236,864	\$ 255,000	\$ 260,100	2.00%
2000	BENEFITS	39,751	52,500	53,600	2.10%
3000	PROF. SERVICES	69,484	44,000	46,000	4.55%
4000	SUPPLIES	423,618	300,000	310,000	3.33%
5000	CAPITAL OUTLAY	-	5,000	-	-100.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 769,717	\$ 656,500	\$ 669,700	2.01%
PROGRAM:	2660 DATA PROCESSING				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	10,437	10,000	10,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 10,437	\$ 10,000	\$ 10,000	0.00%
TOTAL EXPENDITURES		\$ 11,388,517	\$ 10,994,000	\$ 12,372,389	12.54%
NET CHANGE IN FUND BALANCE:		(1,008,428)	37,000	886,311	
FUND BALANCE @ END OF YEAR:		\$ 7,523,441	\$ 7,560,441	\$ 8,446,752	

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 2018-19 NAPERVILLE C.U.S.D 203 IL MUNICIPAL RETIREMENT FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1114 I.M.R.F.	\$ 3,589,276	\$ 3,631,100	\$ 3,689,841	1.62%
1150 SOCIAL SECURITY LEVY	3,989,909	4,183,400	4,090,289	-2.23%
1230 C.P.P.R.T.	238,600	238,600	238,600	0.00%
1510 EARNED INTEREST	36,541	-	73,300	0.00%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL REVENUE:	\$ 7,854,326	\$ 8,053,100	\$ 8,092,030	0.48%
EXPENDITURES				
2120 IMRF	\$ 3,738,814	\$ 3,835,700	\$ 3,829,961	-0.15%
2130 FICA	1,977,459	2,052,000	2,068,102	0.78%
2600 MEDICARE	2,047,749	2,113,300	1,977,588	-6.42%
TOTAL EXPENDITURES:	\$ 7,764,022	\$ 8,001,000	\$ 7,875,651	-1.57%
NET CHANGE IN FUND BALANCE:	90,304	52,100	216,379	
FUND BALANCE @ END OF YEAR:	\$ 3,540,040	\$ 3,592,140	\$ 3,808,519	

WORKING CASH FUND

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

FY 2018-19 NAPERVILLE C.U.S.D 203 WORKING CASH FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	\$ 1,906,612	\$ 1,993,100	\$ 901,008	-54.79%
1510 EARNED INTEREST	9,517	-	17,500	0.00%
TOTAL REVENUE:	\$ 1,916,129	\$ 1,993,100	\$ 918,508	-53.92%
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER				
7000 TRANSFER	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ 1,916,129	\$ 1,993,100	\$ 918,508	
FUND BALANCE @ END OF YEAR:	\$ 10,726,050	\$ 12,719,150	\$ 13,637,658	

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 2018-19 NAPERVILLE C.U.S.D 203 TORT FUND BUDGET SUMMARY

	FY 2016-17 ACTUAL	FY 2017-18 BUDGET	FY 2018-19 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ 1,266,529	\$ 997,600	\$ 1,044,025	4.65%
1510 EARNED INTEREST	4,769	-	15,000	0.00%
1990 OTHER		-	-	0.00%
TOTAL REVENUE:	\$ 1,271,298	\$ 997,600	\$ 1,059,025	6.16%
EXPENDITURES				
1000 SALARIES				0.00%
2000 EMPLOYEE BENEFITS				0.00%
3000 PROF. SERVICES	1,586,768	1,290,000	1,223,000	-5.19%
4000 SUPPLIES				0.00%
5000 CAPITAL OUTLAY				0.00%
TOTAL EXPENDITURES:	\$ 1,586,768	\$ 1,290,000	\$ 1,223,000	-5.19%
NET CHANGE IN FUND BALANCE:	\$ (315,470)	\$ (292,400)	\$ (163,975)	
FUND BALANCE @ END OF YEAR:	\$ 1,836,213	\$ 1,543,813	\$ 1,379,838	