

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203



FY2017-2018 TENTATIVE BUDGET

TENTATIVE VERSION – APRIL 25, 2017

**NAPERVILLE COMMUNITY UNIT SCHOOL
DISTRICT 203**

BUDGET

FOR FISCAL YEAR JULY 1, 2017 THROUGH JUNE 30, 2018

BOARD OF EDUCATION

	Term Expires
Terry Fielden, President	2019
Mike Jaensch, Vice President	2019
Kristine Gericke	2019
Kristin Fitzgerald	2021
Donna Wandke	2021
Charles Cush	2021
Paul Leong	2021

DISTRICT ADMINISTRATION

Dan Bridges, Superintendent of Schools
Bob Ross, Chief Operating Officer
Dr. Jennifer Hester Schalk, Chief Academic Officer
Roger Brunelle, Chief Information Officer
Brad Cauffman, 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
Timothy Wierenga, 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, 2017 and ending June 30, 2018, 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 17, 2017 until June 19, 2017.

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 19th day of June, 2017 at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois.

Dated this 15th day of May, 2017.

Board of Education of School District 203, in the counties of DuPage and Will, State of Illinois.

By: Ann Bell, 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 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 2017-2018 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 = \$274,956,330; 0.85% increase over prior year's original budget.
- Total Budget Expenditures = \$277,744,910 (includes \$9.5M one-time payment to payoff 2008 outstanding bonds); 4.41% increase over prior year's original budget.
- Net Change in Fund Balance = (\$2,788,580)
- Estimated Ending Fund Balance as of June 30, 2018 = \$177,913,423

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2017-2018 Tentative Budget, which is based on the District's Five Year Financial Forecasting model (5Cast). During the preparation of the Tentative Budget, several changes were necessary to better align District resources with 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 75% of total expenditures. Administration evaluated all aspects of staffing and would recommend the following changes:

	Elementary	Junior High	High School	General	Total
Achievement Gap Closing Measures [1]	14.0	3.0	2.0	-	19.0
Student Services (Sp. Ed & EL)	1.5	0.17	5.5	6.1	13.27
Student Services Restructure	-	-	0.5	4.0	4.5
Project Manager	-	-	-	1.0	1.0
Administration	2.0	-	-	-6.0	-4.0
Instructional Staff	0.713	-0.09	-2.3	-	-1.677
Total	18.213	3.08	5.7	5.1	32.093

Note [1]: 2.0 FTE Assistant Principals accounted for in Administration

Budget Initiatives - Staffing:

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

- **Permanent Reduction: 4.0 FTE Administration** – As part of the Achievement Gap Closing measures and the Student Services restructuring, the District will be eliminating 4.0 administrative positions, which have been reallocated to fund the Achievement Gap Closing Measures (see below).

- Permanent: 19.0 FTE Achievement Gap Closing Measures – Staffing that targets schools with our most intense achievement gaps. FTE includes instructional coaches, math specialists, assistant principals (2.0 FTE accounted for in Administration row of chart above), classroom teachers, counselors and student services coordinators. These positions will be reviewed annually and redeployed to schools most in need based on gap intensity scores. The estimated additional cost is \$1.67M annually (net of administrative reallocations).
- Permanent: 13.27 FTE Special Education/English Language – Additional staffing due to an increase in the projected number of students with IEPs, as well as, students receiving English Language supports. In addition, increased special education staffing is related to compliance with Illinois’ 70/30 rule at the high school level, as well as, our focus on transitioning students from out of district placements into services and supports within our district schools. The estimated additional cost is \$1.05M annually.
- Permanent: 4.5 FTE Student Services Restructure – The Student Services department has reorganized in order to provide proactive, job embedded support to building teams in order to increase achievement for students with IEPs. The assistant director positions were eliminated and 4 student services coordinator, a .5 ALOP coordinator and 1 director of student services position was added. The estimated additional cost is \$358K annually.
- Permanent: 1.0 FTE Project Manager, Assessments – With the elimination of the Administrative position of Director of Research & Analytics it is necessary to add a Project Manager for Assessments (non-administrative) to handle the work load. The estimated additional cost is \$75K annually.
- Permanent: Reclassify the two Accounts Payable Clerks from NESPA Cat 4 to NESPA Cat 5 – This reclassification is necessary given the level of responsibility and critical nature of the position on the entire operations of the District. The estimated additional cost is \$7,760 annually.
- Permanent: Increase IT Support Analyst from 0.70 FTE to 1.0 FTE – By increasing this staff member to year-around, it will allow for the leveling of work assignments and load balancing across the entire support analyst level. The estimated additional cost is \$11,500 annually.
- Permanent: Reclassify the Assessment Secretary from NESPA Cat 5 to NESPA Cat 6 – This reclassification is necessary since this position is responsible for supporting all schools with first line of communication for state and local assessments, managing the Gifted Education notification process, and uploading and managing all District benchmark assessments into Mastery Manager. The estimated additional cost is \$5,100 annually.
- Permanent: 4.0 FTE Campus Supervisors – Adding additional Campus Supervisors is necessary to improve the supervision of students. Currently there is already a need for additional supervision before and after school. Next year, the increase of blended classes at both campuses will result in students having more spaces to study

independently in the buildings than in a non-traditional format, and the freedom to leave campus during their independent periods. With this anticipated consistent movement of students in and out of the building there will be the need to monitor three doors throughout the school day and to provide an increased presence outside of the building. The estimated additional cost is \$166K annually.

- Permanent: Increase NNHS Theater Manager from 0.83 FTE to 1.0 FTE – By increasing this staff member to year-around, it will allow for better management of the theater and to take care of the myriad of things that are needed to be tended to during the summer months. The estimated additional cost is \$5,500 annually.
- Permanent: Increase NCHS CTE Secretary from 5.5 hours to 6.0 hours per day – Increasing this staff member's hours it will increase operational efficiency, reduce responsibility on the classroom teachers, and provide more reasonable time frame to complete assigned task. The estimated additional cost is \$1,500 annually.
- Permanent: Eight Stipends for IHSA Bowling & other related costs – Adding IHSA bowling at both high schools will provide an additional co-curricular opportunity for our students. It will not cause any challenge for either high school's facilities, involve significant travel, or challenge our athletic directors. The estimated additional cost is \$42,000 annually.

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

- Provide initial funding for Human Resources archival solution in the amount of \$120K, with on-going funding of \$50K to provide for a long-term solution for personnel record preservation and electronic access.

Future Trends

Enrollment:

The District student enrollment is projected to decline by 3% to 4% over the next several years. The decline will be experienced mostly at the junior high and high school levels during this timeframe. Any decline might be temporary as enrollments in the elementary grades are stabilizing, with a possible slight trend upward. There is some indication of families moving into the District with preschool-aged and elementary school-aged children, as kindergarten enrollments are out-pacing District birth rates.

Labor Agreements:

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

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

BUDGET OVERVIEW

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

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

REVENUES are presented by fund and are classified as follows:

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

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

Classification	Object	Description
Salaries	1000's	All employee salaries
Employee Benefits	2000's	Life, medical, dental, disability insurance, social security, Medicare, and retirement fund payments, etc.
Purchased Services	3000's	Consultants, tutors, audit and legal services, athletic officials, repair and maintenance of equipment, rentals, security, travel, postage, advertising, information services, insurance
Supplies	4000's	Supplies, towels, textbooks, periodicals
Capital Outlay	5000's	Equipment
Other/Tuition	6000's	In-service, membership fees, refunds, and vocational and special education tuition
Transfers	7000's	Transfers to other funds

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 244,459,708	\$ 246,194,700	\$ 247,982,130	0.73%
STATE [1]	20,282,469	19,017,610	19,466,300	2.36%
FEDERAL	7,141,426	7,418,240	7,507,900	1.21%
TOTAL REVENUE:	\$ 271,883,604	\$ 272,630,550	\$ 274,956,330	0.85%
EXPENDITURES				
SALARIES	\$ 147,342,696	\$ 152,684,505	\$ 155,715,060	1.98%
EMPLOYEE BENEFITS [1]	50,016,450	53,615,195	52,416,870	-2.24%
PROF. SERVICES	16,913,595	18,196,455	18,665,740	2.58%
SUPPLIES	15,569,741	17,384,948	17,768,930	2.21%
CAPITAL OUTLAY	14,927,803	14,028,350	12,797,560	-8.77%
OTHER (INCLUDES BOND PMTS) [2]	4,705,795	4,873,712	14,767,900	203.01%
TUITION	5,408,730	5,227,878	5,612,850	7.36%
CONTINGENCY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 254,884,809	\$ 266,011,043	\$ 277,744,910	4.41%
OTHER FINANCING SOURCES (USES)				
CAPITAL LEASE PROCEEDS (DLI) [3]	\$ 2,368,990	\$ -	\$ -	0.00%
TRANSFERS IN	603,772	937,000	13,995,000	1393.60%
TRANSFERS OUT	(603,772)	(937,000)	(13,995,000)	1393.60%
TOTAL SOURCES (USES):	\$ 2,368,990	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	19,367,785	6,619,507	(2,788,580)	
FUND BALANCE @ END OF YEAR:	\$ 174,082,496	\$ 180,702,003	\$ 177,913,423	

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

Note [2]: Includes \$9.5M to call (pay off early) 2008 Bonds

Note [3]: Does not include the DLI Capital Lease proceeds or expense but does include the lease payments

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

FUND	EDUCATION	CAFETERIA	GRANTS	PRINT CENTER	O&M [2]	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	TOTAL
REVENUE											
LOCAL	\$ 194,614,430	\$ 2,663,400	\$ 27,500	\$ 1,084,100	\$ 31,962,900	\$ -	\$ 6,586,000	\$ 8,053,100	\$ 1,993,100	\$ 997,600	\$ 247,982,130
STATE [1]	13,933,000	7,500	1,080,800	-	-	-	4,445,000	-	-	-	19,466,300
FEDERAL	862,000	1,158,000	5,101,900	-	-	386,000	-	-	-	-	7,507,900
TOTAL:	\$ 209,409,430	\$ 3,828,900	\$ 6,210,200	\$ 1,084,100	\$ 31,962,900	\$ 386,000	\$ 11,031,000	\$ 8,053,100	\$ 1,993,100	\$ 997,600	\$ 274,956,330
EXPENDITURES											
SALARIES	\$ 138,975,560	\$ 350,000	\$ 2,979,900	\$ 380,000	\$ 9,130,400	\$ -	\$ 3,899,200	\$ -	\$ -	\$ -	\$ 155,715,060
BENEFITS [1]	39,281,855	25,000	1,253,715	135,800	2,365,200	-	1,354,300	8,001,000	-	-	52,416,870
PROF. SERVICES	5,479,130	3,380,000	757,360	441,500	3,490,150	1,000	3,826,600	-	-	1,290,000	18,665,740
SUPPLIES	10,088,605	37,500	965,925	85,000	5,743,000	-	848,900	-	-	-	17,768,930
CAPITAL OUTLAY	191,010	10,000	153,300	-	11,378,250	-	1,065,000	-	-	-	12,797,560
OTHER	357,300	1,000	100,000	-	1,600	14,308,000	-	-	-	-	14,767,900
TUITION	5,612,850	-	-	-	-	-	-	-	-	-	5,612,850
CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
TOTAL:	\$ 199,986,310	\$ 3,803,500	\$ 6,210,200	\$ 1,042,300	\$ 32,108,600	\$ 14,309,000	\$ 10,994,000	\$ 8,001,000	\$ -	\$ 1,290,000	\$ 277,744,910
TRANSFER IN (OUT)	(13,995,000)	-	13,995,000	-	-	-	-	-	-	-	-
NET CHANGE IN FB:	(4,571,880)	25,400	-	41,800	(145,700)	72,000	37,000	52,100	1,993,100	(292,400)	(2,788,580)
FB @ END OF YEAR:	\$ 132,677,427	\$ 3,478,960	\$ -	\$ (194,406)	\$ 15,151,113	\$ 1,511,320	\$ 7,977,169	\$ 3,395,036	\$ 12,569,321	\$ 1,347,483	\$ 177,913,423

Note [1]: Does not include TRS On-Behalf Payments made by the State of Illinois to TRS
Note [2]: Includes Land/Cash Sub-Fund (Revenue and Expenditure of \$300,000 each and ending fund balance of \$566,891)

EDUCATIONAL FUND

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

REVENUE

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

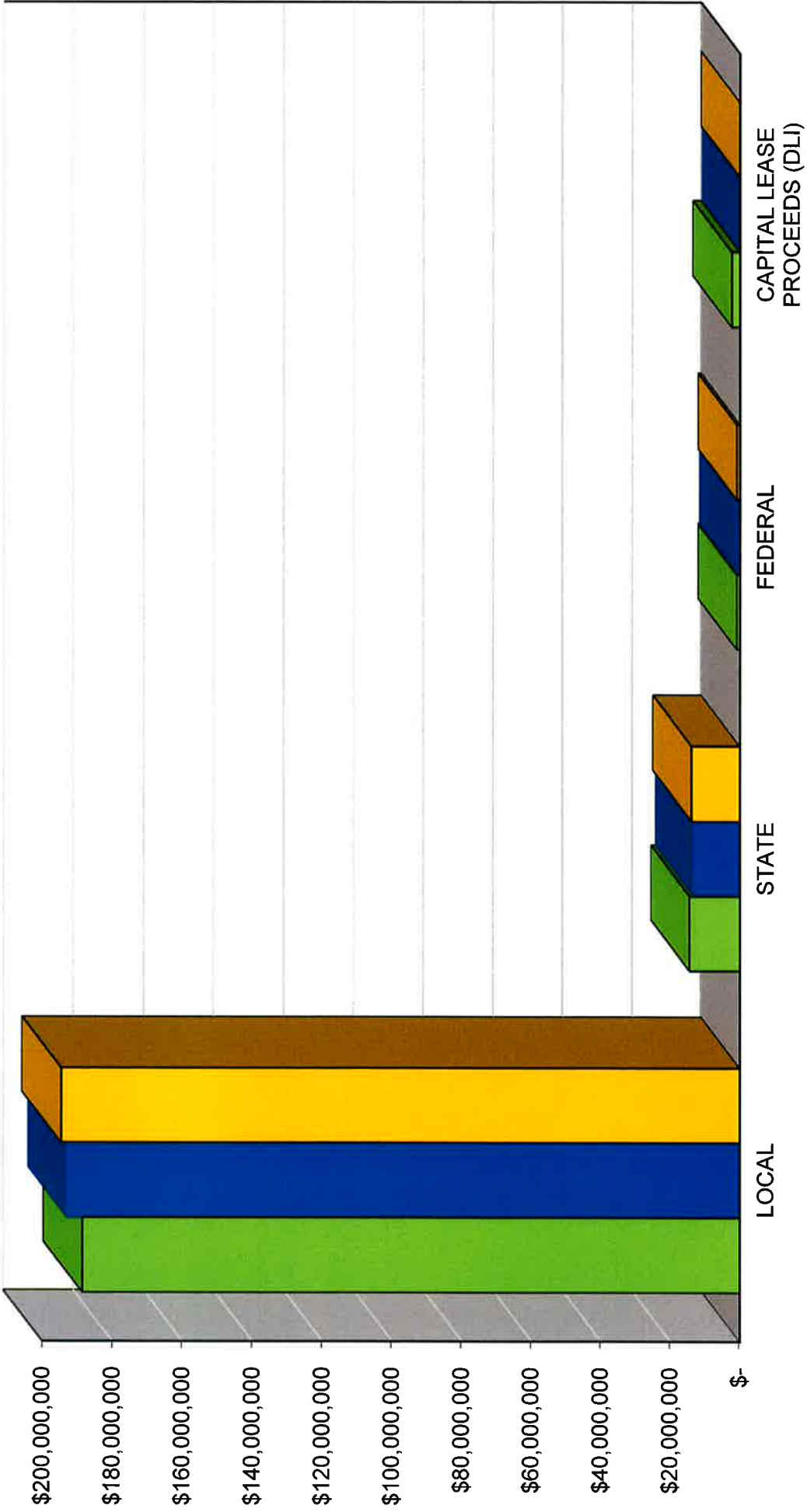
EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases, as well as the addition of certified staff, and various educational support personnel.
- Budgeted **BENEFIT** expenditures include medical, dental, life, and long term disability insurance costs, and pension & annuity payments.
- Budgeted **PROFESSIONAL SERVICES** include outside professional services, legal services, auditing, travel, printing, postage, and copier usage expenditures.
- Budgeted **SUPPLY** expenditures include consumable supplies such as paper, paint, and textbook acquisitions.
- Budgeted **CAPITAL OUTLAY** expenditures are for equipment acquisitions.
- Budgeted **TUITION** expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	%
				CHANGE
REVENUE				
LOCAL	\$ 188,504,457	\$ 193,134,600	\$ 194,614,430	0.77%
STATE	14,465,121	13,484,300	13,933,000	3.33%
FEDERAL	867,996	765,000	862,000	12.68%
CAPITAL LEASE PROCEEDS (DLI)	2,368,990	-	-	0.00%
TOTAL REVENUE	\$ 206,206,564	\$ 207,383,900	\$ 209,409,430	0.98%
EXPENDITURES				
SALARIES	\$ 131,005,348	\$ 135,804,080	\$ 138,975,560	2.34%
EMPLOYEE BENEFITS	37,691,392	40,955,370	39,281,855	-4.09%
PROF. SERVICES	4,607,419	5,620,005	5,479,130	-2.51%
SUPPLIES	9,037,170	9,676,748	10,088,605	4.26%
CAPITAL LEASE (DLI)	2,368,990	-	-	0.00%
CAPITAL OUTLAY	948,878	475,600	191,010	-59.84%
OTHER	540,489	405,800	357,300	-11.95%
TUITION	5,408,730	5,227,878	5,612,850	7.36%
CONTINGENCY	-	-	-	
TOTAL EXPENDITURES	\$ 191,608,416	\$ 198,165,481	\$ 199,986,310	0.92%
OTHER FINANCING USES				
TRANSFER TO O&M	\$ -	\$ -	\$ -	0.00%
TRANSFER TO DEBT SERVICE	603,772	937,000	13,995,000	1393.60%
TOTAL USES	\$ 603,772	\$ 937,000	\$ 13,995,000	1393.60%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 192,212,188	\$ 199,102,481	\$ 213,981,310	7.47%
NET CHANGE IN FUND BALANCE:	13,994,377	8,281,419	(4,571,880)	
FUND BALANCE @ END OF YEAR:	128,967,888	137,249,307	132,677,427	

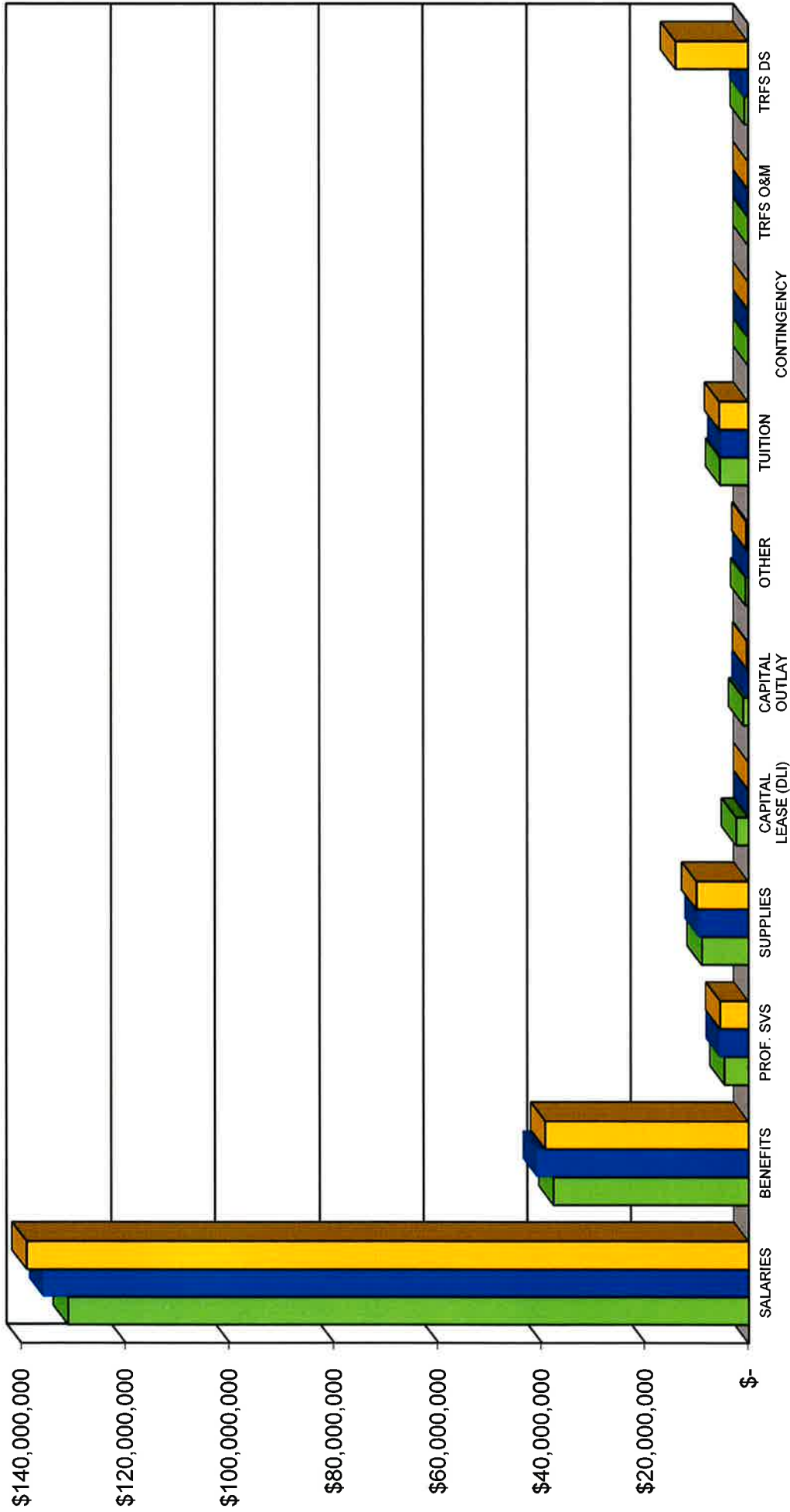
EDUCATION FUND REVENUE COMPARISON



SOURCE OF FUNDS

EDUCATION FUND EXPENDITURE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget



TYPE OF EXPENDITURE

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1110 GENERAL LEVY	\$ 148,175,626	\$ 152,991,100	\$ 154,713,600	1.13%
1140 SPEC. ED. LEVY	31,669,687	32,071,400	31,719,300	-1.10%
1230 C.P.P.R.T.	2,147,260	2,140,800	1,893,800	-11.54%
1310 REGULAR TUITION	287,181	250,000	280,000	12.00%
1321 SUMMER SCH. TUITION	690,352	881,000	881,000	0.00%
1510 EARNED INTEREST	724,526	975,000	975,000	0.00%
1711 ATHLETIC ADMISSIONS	161,148	136,800	161,150	17.80%
1712 ADMISSIONS - OTHER	69,970	68,300	69,980	2.46%
1720 FEES [1]	1,037,035	1,261,620	1,485,000	17.71%
1730 SPECIAL FEES	169,544	191,580	198,600	3.66%
1810 TEXTBOOK FEES	1,692,005	1,293,000	1,428,000	10.44%
1900 OTHER LOCAL	1,113,178	358,000	243,000	-32.12%
1900 TIF SURPLUS - NAVISTAR	566,946	516,000	566,000	9.69%
TOTAL LOCAL:	\$ 188,504,457	\$ 193,134,600	\$ 194,614,430	0.77%
STATE SOURCES				
3001 GENERAL STATE AID	\$ 6,359,072	\$ 6,009,300	\$ 5,858,000	-2.52%
3099 ALOP ROE	863,155	752,000	852,000	13.30%
3100 SPECIAL EDUCATION	7,123,368	6,595,000	7,095,000	7.58%
3370 DRIVER ED AID	119,526	125,000	125,000	0.00%
3999 OTHER	-	3,000	3,000	0.00%
TOTAL STATE:	\$ 14,465,121	\$ 13,484,300	\$ 13,933,000	3.33%
FEDERAL SOURCES				
4600 IDEA	\$ 517,796	\$ 362,000	\$ 512,000	41.44%
4991 MEDICAID REIMBURSEMENT	350,200	403,000	350,000	-13.15%
4999 OTHER	-	-	-	0.00%
TOTAL FEDERAL:	\$ 867,996	\$ 765,000	\$ 862,000	12.68%

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 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	2,368,990	-	-	0.00%
7999 OTHER FINANCING SOURCES	-	-	-	0.00%
TOTAL OTHER:	2,368,990	-	-	0.00%
TOTAL REVENUE	\$ 206,206,564	\$ 207,383,900	\$ 209,409,430	0.98%

Note [1]: Increase related to Elementary Technology Fee increase for DLI

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE	
EXPENDITURES						
PROGRAM:	1100	REGULAR EDUCATION				
	1000	SALARIES [1]	\$ 64,240,363	\$ 66,740,500	\$ 67,567,640	1.24%
	2000	BENEFITS	17,851,693	20,072,070	18,541,335	-7.63%
	3000	PROF. SERVICES	1,688,528	1,456,865	1,153,665	-20.81%
	4000	SUPPLIES	5,519,773	5,833,776	6,070,655	4.06%
	5000	CAPITAL OUTLAY	82,807	72,100	41,010	-43.12%
	6000	OTHER	1,691	30,200	16,000	-47.02%
		TOTAL:	\$ 89,384,853	\$ 94,205,511	\$ 93,390,305	-0.87%
PROGRAM:	1200	SPECIAL EDUCATION				
	1000	SALARIES [2]	\$ 15,714,522	\$ 15,162,100	\$ 17,194,200	13.40%
	2000	BENEFITS	4,613,971	4,287,000	4,908,200	14.49%
	3000	PROF. SERVICES	77,386	80,500	53,700	-33.29%
	4000	SUPPLIES	215,038	363,575	249,990	-31.24%
	5000	CAPITAL OUTLAY	3,622	-	-	0.00%
	6000	OTHER	15,214	14,000	12,000	-14.29%
		TOTAL:	\$ 20,639,752	\$ 19,907,175	\$ 22,418,090	12.61%
PROGRAM:	1400	VOCATIONAL EDUCATION				
	1000	SALARIES	\$ 2,630,695	\$ 2,916,300	\$ 2,753,500	-5.58%
	2000	BENEFITS	705,882	856,400	713,900	-16.64%
	3000	PROF. SERVICES	-	-	-	0.00%
	4000	SUPPLIES	46,333	37,775	38,125	0.93%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,382,910	\$ 3,810,475	\$ 3,505,525	-8.00%
PROGRAM:	1500	INTERSCHOLASTICS				
	1000	SALARIES	\$ 3,309,934	\$ 3,478,300	\$ 3,506,500	0.81%
	2000	BENEFITS	530,999	596,800	537,000	-10.02%
	3000	PROF. SERVICES	265,556	334,900	257,400	-23.14%
	4000	SUPPLIES	318,157	233,400	221,400	-5.14%
	5000	CAPITAL OUTLAY	23,472	3,000	3,000	0.00%
	6000	OTHER	127,769	102,600	85,600	-16.57%
		TOTAL:	\$ 4,575,886	\$ 4,749,000	\$ 4,610,900	-2.91%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	1600 SUMMER SCHOOL				
	1000 SALARIES	\$ 766,165	\$ 1,313,000	\$ 1,082,960	-17.52%
	2000 BENEFITS	18,972	40,000	26,420	-33.95%
	3000 PROF. SERVICES	49,527	30,000	55,000	83.33%
	4000 SUPPLIES	25,822	92,000	48,500	-47.28%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	25,042	25,000	40,000	60.00%
	TOTAL:	\$ 885,528	\$ 1,500,000	\$ 1,252,880	-16.47%
PROGRAM:	1650 GIFTED				
	1000 SALARIES	\$ 1,944,934	\$ 2,035,300	\$ 2,035,800	0.02%
	2000 BENEFITS	500,109	576,300	505,800	-12.23%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,445,043	\$ 2,611,600	\$ 2,541,600	-2.68%
PROGRAM:	1800 ENGLISH LANGUAGE LEARNERS				
	1000 SALARIES [3]	\$ 4,363,527	\$ 4,237,300	\$ 4,567,300	7.79%
	2000 BENEFITS	1,353,987	1,285,200	1,369,300	6.54%
	3000 PROF. SERVICES	-	5,000	20,000	300.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 5,717,514	\$ 5,527,500	\$ 5,956,600	7.76%
PROGRAM:	1900 PARTNERS FOR SUCCESS				
	1000 SALARIES	\$ 8,775	\$ 11,000	\$ 9,200	-16.36%
	2000 BENEFITS	2,465	3,200	2,500	-21.88%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	6000 OTHER - SP Ed Tuition	-	-	4,701,450	0.00%
	TOTAL:	\$ 11,241	\$ 14,200	\$ 4,713,150	33091.20%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	2110 ATTENDANCE & SOCIAL WORK SERVICES				
	1000 SALARIES	\$ 2,676,627	\$ 2,904,600	\$ 2,801,600	-3.55%
	2000 BENEFITS	783,608	909,400	792,500	-12.85%
	3000 PROF. SERVICES	-	3,000	-	-100.00%
	4000 SUPPLIES	8,809	-	3,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,469,044	\$ 3,817,000	\$ 3,597,100	-5.76%
PROGRAM:	2120 GUIDANCE				
	1000 SALARIES [1]	\$ 3,015,137	\$ 3,177,100	\$ 3,325,100	4.66%
	2000 BENEFITS	865,621	893,200	933,450	4.51%
	3000 PROF. SERVICES	16,524	10,000	10,000	0.00%
	4000 SUPPLIES	6,788	7,000	7,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,904,070	\$ 4,087,300	\$ 4,275,550	4.61%
PROGRAM:	2130 HEALTH SERVICES				
	1000 SALARIES	\$ 2,847,273	\$ 2,962,700	\$ 2,980,200	0.59%
	2000 BENEFITS	716,817	696,800	724,900	4.03%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	15,378	31,000	31,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 3,579,468	\$ 3,690,500	\$ 3,736,100	1.24%
PROGRAM:	2140 PSYCHOLOGICAL SERVICES				
	1000 SALARIES [2]	\$ 2,173,616	\$ 2,006,300	\$ 2,275,100	13.40%
	2000 BENEFITS	589,954	620,300	596,600	-3.82%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	7,010	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,770,580	\$ 2,626,600	\$ 2,871,700	9.33%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE	
PROGRAM:	2150	SPEECH PATHOLOGY & AUDIOLOGY SERVICES				
	1000	SALARIES [2]	\$ 3,067,679	\$ 3,128,400	\$ 3,244,500	3.71%
	2000	BENEFITS	836,510	934,800	862,800	-7.70%
	3000	PROF. SERVICES	17,213	34,500	27,500	-20.29%
	4000	SUPPLIES	20,837	790	980	24.05%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 3,942,239	\$ 4,098,490	\$ 4,135,780	0.91%
PROGRAM:	2190	DIRECTORS OF SAFETY				
	1000	SALARIES	\$ 102,795	\$ 102,800	\$ 107,600	4.67%
	2000	BENEFITS	15,843	19,700	16,000	-18.78%
	3000	PROF. SERVICES	313,219	196,000	210,000	7.14%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 431,858	\$ 318,500	\$ 333,600	4.74%
PROGRAM:	2210	IMPROVEMENT OF INSTRUCTIONAL SERVICES				
	1000	SALARIES	\$ 4,957,457	\$ 5,720,570	\$ 5,687,000	-0.59%
	2000	BENEFITS	1,282,263	1,253,000	1,430,950	14.20%
	3000	PROF. SERVICES	144,228	187,500	326,500	74.13%
	4000	SUPPLIES	60,550	103,000	74,500	-27.67%
	5000	CAPITAL OUTLAY	9,017	5,000	25,000	400.00%
	6000	OTHER	114,940	101,500	64,500	-36.45%
		TOTAL:	\$ 6,568,455	\$ 7,370,570	\$ 7,608,450	3.23%
PROGRAM:	2220	EDUCATIONAL MEDIA SERVICES				
	1000	SALARIES	\$ 2,732,468	\$ 3,393,900	\$ 2,860,100	-15.73%
	2000	BENEFITS	921,183	1,138,200	931,600	-18.15%
	3000	PROF. SERVICES	61,481	70,000	100,000	42.86%
	4000	SUPPLIES	357,433	329,950	316,870	-3.96%
	5000	CAPITAL OUTLAY	16,284	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		TOTAL:	\$ 4,088,849	\$ 4,932,050	\$ 4,208,570	-14.67%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	2230 ASSESSMENT & TESTING				
	1000 SALARIES	\$ 304,380	\$ 362,310	\$ 362,000	-0.09%
	2000 BENEFITS	103,942	101,200	123,600	22.13%
	3000 PROF. SERVICES	267,358	341,240	291,415	-14.60%
	4000 SUPPLIES	110,438	37,132	17,885	-51.83%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	3,433	3,800	3,200	-15.79%
	TOTAL:	\$ 789,551	\$ 845,682	\$ 798,100	-5.63%
PROGRAM:	2310 BOARD OF EDUCATION SERVICES				
	1000 SALARIES	\$ 127,838	\$ 128,800	\$ 133,800	3.88%
	2000 BENEFITS	25,830	29,000	26,100	-10.00%
	3000 PROF. SERVICES	378,305	620,000	615,000	-0.81%
	4000 SUPPLIES	30,640	50,000	50,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	67,598	70,000	75,000	7.14%
	TOTAL:	\$ 630,211	\$ 897,800	\$ 899,900	0.23%
PROGRAM:	2320 EXECUTIVE ADMINISTRATION SERVICES				
	1000 SALARIES	\$ 1,072,780	\$ 1,106,700	\$ 1,122,900	1.46%
	2000 BENEFITS	228,053	242,000	230,600	-4.71%
	3000 PROF. SERVICES	39,537	54,200	53,750	-0.83%
	4000 SUPPLIES	22,620	30,000	26,000	-13.33%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	6,961	21,500	22,750	5.81%
	TOTAL:	\$ 1,369,951	\$ 1,454,400	\$ 1,456,000	0.11%
PROGRAM:	2330 SPECIAL AREA ADMINISTRATION SERVICES				
	1000 SALARIES	\$ 1,093,886	\$ 985,700	\$ 1,036,700	5.17%
	2000 BENEFITS	263,593	246,100	249,900	1.54%
	3000 PROF. SERVICES	63,396	102,000	101,000	-0.98%
	4000 SUPPLIES	23,733	-	-	0.00%
	5000 CAPITAL OUTLAY	9,042	15,500	2,000	-87.10%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 1,453,650	\$ 1,349,300	\$ 1,389,600	2.99%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	%
					CHANGE
PROGRAM:	2410 OFFICE OF THE PRINCIPAL SERVICES				
1000	SALARIES [1]	\$ 7,581,496	\$ 7,770,300	\$ 8,149,700	4.88%
2000	BENEFITS	2,353,531	2,518,900	2,407,700	-4.41%
3000	PROF. SERVICES	62,867	84,500	36,700	-56.57%
4000	SUPPLIES	6,566	11,500	12,000	4.35%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	12,364	14,000	-	-100.00%
	TOTAL:	\$ 10,016,824	\$ 10,399,200	\$ 10,606,100	1.99%
PROGRAM:	2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION				
1000	SALARIES	\$ 1,536,930	\$ 1,694,300	\$ 1,608,700	-5.05%
2000	BENEFITS	497,611	524,600	503,200	-4.08%
3000	PROF. SERVICES	43,190	-	-	0.00%
4000	SUPPLIES	8,348	16,500	40,000	142.42%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 2,086,080	\$ 2,235,400	\$ 2,151,900	-3.74%
PROGRAM:	2510 DIRECTION OF BUSINESS SUPPORT SERVICES				
1000	SALARIES	\$ 176,321	\$ 180,000	\$ 160,000	-11.11%
2000	BENEFITS	42,596	46,400	41,500	-10.56%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 218,917	\$ 226,400	\$ 201,500	-11.00%
PROGRAM:	2520 FISCAL SERVICES				
1000	SALARIES	\$ 607,036	\$ 622,400	\$ 643,160	3.34%
2000	BENEFITS	149,668	161,400	151,400	-6.20%
3000	PROF. SERVICES	74,516	69,700	69,800	0.14%
4000	SUPPLIES	3,841	6,000	5,500	-8.33%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	2,285	2,700	2,700	0.00%
	TOTAL:	\$ 837,346	\$ 862,200	\$ 872,560	1.20%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	2540 DATA/PHONE LINES				
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	661,386	870,400	1,005,600	15.53%
4000	SUPPLIES	593,665	482,500	494,000	2.38%
5000	CAPITAL OUTLAY	345,615	175,000	25,000	-85.71%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 1,600,666	\$ 1,527,900	\$ 1,524,600	-0.22%
PROGRAM:	2560 FOOD SERVICES				
1000	SALARIES [4]	\$ 753,868	\$ 418,300	\$ 418,300	0.00%
2000	BENEFITS	176,647	146,000	96,200	-34.11%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 930,515	\$ 564,300	\$ 514,500	-8.83%
PROGRAM:	2570 INTERNAL SERVICES				
1000	SALARIES	\$ 58,938	\$ 60,500	\$ 61,700	1.98%
2000	BENEFITS	7,015	7,900	7,100	-10.13%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 65,954	\$ 68,400	\$ 68,800	0.58%
PROGRAM:	2620 PLANNING, RESEARCH, DEVELOPMENT & EVALUATION				
1000	SALARIES	\$ 16,953	\$ 16,800	\$ -	-100.00%
2000	BENEFITS	6,090	6,700	-	-100.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 23,043	\$ 23,500	\$ -	-100.00%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	2630	INFORMATION SERVICES			
	1000	\$ 96,622	\$ 101,900	\$ 101,100	-0.79%
	2000	697	-	700	0.00%
	3000	22,147	79,200	78,700	-0.63%
	4000	1,804	8,000	8,500	6.25%
	5000	-	-	-	0.00%
	6000	3,071	6,000	6,000	0.00%
	TOTAL:	\$ 124,342	\$ 195,100	\$ 195,000	-0.05%
PROGRAM:	2640	STAFF SERVICES			
	1000	\$ 887,241	\$ 883,600	\$ 928,700	5.10%
	2000	1,815,292	2,255,600	2,114,700	-6.25%
	3000	86,479	143,500	265,000	84.67%
	4000	3,631	7,500	6,500	-13.33%
	5000	-	-	-	0.00%
	6000	6,257	5,700	6,500	14.04%
	TOTAL:	\$ 2,798,900	\$ 3,295,900	\$ 3,321,400	0.77%
PROGRAM:	2660	DATA PROCESSING SERVICES			
	1000	\$ 2,024,082	\$ 2,068,400	\$ 2,130,100	2.98%
	2000	391,438	444,100	395,900	-10.85%
	3000	242,697	809,000	714,000	-11.74%
	4000	1,560,733	1,909,350	2,280,200	19.42%
	5000	2,368,990	-	-	0.00%
	5000	459,019	205,000	95,000	-53.66%
	6000	19,502	-	15,000	0.00%
	TOTAL:	\$ 7,066,462	\$ 5,435,850	\$ 5,630,200	3.58%
PROGRAM:	2900	OTHER SUPPORT SERVICES			
	1000	\$ 13,740	\$ 12,800	\$ 14,400	12.50%
	2000	-	-	-	0.00%
	3000	26,556	30,000	26,900	-10.33%
	4000	-	-	-	0.00%
	5000	-	-	-	0.00%
	6000	-	-	-	0.00%
	TOTAL:	\$ 40,296	\$ 42,800	\$ 41,300	-3.50%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	3000 COMMUNITY SERVICES				
	1000 SALARIES	\$ 101,268	\$ 101,100	\$ 106,000	4.85%
	2000 BENEFITS	39,510	43,100	40,000	-7.19%
	3000 PROF. SERVICES	5,325	8,000	7,500	-6.25%
	4000 SUPPLIES	69,222	86,000	86,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	4,028	8,800	8,050	-8.52%
	TOTAL:	\$ 219,351	\$ 247,000	\$ 247,550	0.22%
PROGRAM:	4110 PAYMENTS FOR REGULAR EDUCATION PROGRAMS				
	1000 SALARIES	\$ -	\$ -	\$ -	0.00%
	2000 BENEFITS	-	-	-	0.00%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	130,335	-	-	0.00%
	6000 OTHER - Sp Ed Tuition	-	15,000	-	-100.00%
	TOTAL:	\$ 130,335	\$ 15,000	\$ -	-100.00%
PROGRAM:	4120 PAYMENTS FOR SPECIAL EDUCATION PROGRAMS				
	1000 SALARIES	\$ -	\$ -	\$ -	0.00%
	2000 BENEFITS	-	-	-	0.00%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	6000 OTHER - Sp Ed Tuition	5,408,730	5,212,878	761,400	-85.39%
	TOTAL:	\$ 5,408,730	\$ 5,212,878	\$ 761,400	-85.39%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	4240	PAYMENTS FOR VOCATIONAL EDUCATION PROGRAMS			
	1000	\$ -	\$ -	\$ -	0.00%
	2000	-	-	-	0.00%
	3000	-	-	-	0.00%
	4000	-	-	-	0.00%
	5000	-	-	-	0.00%
	6000	-	-	-	0.00%
	6000	-	-	150,000	0.00%
	TOTAL:	\$ -	\$ -	\$ 150,000	0.00%
OTHER FINANCING USES					
	6000	\$ -	\$ -	\$ -	0.00%
	7000	-	-	-	0.00%
	7000	603,772	937,000	13,995,000	1393.60%
	TOTAL:	\$ 603,772	\$ 937,000	\$ 13,995,000	1393.60%
TOTAL EXPENDITURES & OTHER FINANCING USES		\$ 192,212,188	\$ 199,102,481	\$ 213,981,310	7.47%
NET CHANGE IN FUND BALANCE:		13,994,377	8,281,419	(4,571,880)	
FUND BALANCE @ END OF YEAR:		\$ 128,967,888	\$ 137,249,307	\$ 132,677,427	

Note [1]: Includes Achievement Gap Closing Measures staff increases

Note [2]: Includes Special Education staff increases

Note [3]: Includes English Language Learner staff increases

Note [4]: Salary and benefit cost move to Cafeteria Fund

Note [5]: Cost includes retiree health insurance payments

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 supervisors, payments to Aramark, repair of equipment, and certain equipment acquisitions.

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
1510 INTEREST EARNINGS	\$ -	\$ -	\$ -	0.00%
1610 MILK PURCHASES	-	-	-	0.00%
1611 CAFETERIA RECEIPTS	2,777,960	2,735,500	2,448,400	-10.50%
1690 OTHER REVENUE	2,098	-	-	0.00%
1691 COMMODITY USAGE	216,200	215,000	215,000	0.00%
3360 STATE AID - FREE LUNCHES	6,092	7,500	7,500	0.00%
4210 FEDERAL AID - LUNCHES	1,038,575	1,150,000	1,150,000	0.00%
4215 FEDERAL AID - MILK	7,877	8,000	8,000	0.00%
TOTAL REVENUE:	\$ 4,048,802	\$ 4,116,000	\$ 3,828,900	-6.98%
EXPENDITURES				
1000 SALARIES [1]	\$ -	\$ 350,000	\$ 350,000	0.00%
2000 EMPLOYEE BENEFITS	-	25,000	25,000	0.00%
3000 PROF. SERVICES	3,220,874	3,553,250	3,380,000	-4.88%
4000 SUPPLIES	33,201	41,750	37,500	-10.18%
5000 CAPITAL OUTLAY	10,205	45,000	10,000	-77.78%
6000 OTHER	1,007	1,000	1,000	0.00%
6000 CONTINGENCY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 3,265,287	\$ 4,016,000	\$ 3,803,500	-5.29%
NET CHANGE IN FUND BALANCE:	783,515	100,000	25,400	
FUND BALANCE @ END OF YEAR:	3,353,560	3,453,560	3,478,960	

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

GRANT FUND

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

Revenues consist of payments received from State and Federal Government.

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

FY 2018 NAPERVILLE C.U.S.D 203 GRANT FUND BUDGET SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
1000 LOCAL SOURCES	\$ 6,702	\$ 27,500	\$ 27,500	0.00%
3000 STATE SOURCES	1,174,769	1,080,810	1,080,800	0.00%
4000 FEDERAL SOURCES	4,851,359	5,156,940	5,101,900	-1.07%
7000 TRANSFERS	-	-	-	0.00%
TOTAL REVENUE:	\$ 6,032,830	\$ 6,265,250	\$ 6,210,200	-0.88%
EXPENDITURES				
1000 SALARIES	\$ 3,632,419	\$ 3,547,925	\$ 2,979,900	-16.01%
2000 EMPLOYEE BENEFITS	1,160,797	1,067,625	1,253,715	17.43%
3000 PROF. SERVICES	456,640	637,350	757,360	18.83%
4000 SUPPLIES	641,916	821,950	965,925	17.52%
5000 CAPITAL OUTLAY	95,877	140,100	153,300	9.42%
6000 OTHER	45,181	50,300	100,000	98.81%
TOTAL EXPENDITURES:	\$ 6,032,830	\$ 6,265,250	\$ 6,210,200	-0.88%
NET CHANGE IN FUND BALANCE:	\$ -	\$ -	\$ -	
FUND BALANCE @ END OF YEAR:	\$ -	\$ -	\$ -	

DISTRICT PRINT CENTER FUND

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

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

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

**FY 2018
NAPERVILLE C.U.S.D 203
DISTRICT PRINT CENTER FUND
BUDGET SUMMARY**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ -	\$ -	\$ -	0.00%
1510 EARNED INTEREST	-	-	-	0.00%
1940 PRINTING SERVICES	374,354	350,000	350,000	0.00%
9902 SUPPLY REIMBURSEMENT	560,377	734,100	734,100	0.00%
TOTAL REVENUE:	\$ 934,730	\$ 1,084,100	\$ 1,084,100	0.00%
EXPENDITURES				
1000 SALARIES	\$ 368,873	\$ 384,300	\$ 380,000	-1.12%
2000 EMPLOYEE BENEFITS	131,897	121,000	135,800	12.23%
3000 PROF. SERVICES	403,468	434,500	441,500	1.61%
4000 SUPPLIES	69,604	102,500	85,000	-17.07%
5000 CAPITAL OUTLAY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 973,842	\$ 1,042,300	\$ 1,042,300	0.00%
NET CHANGE IN FUND BALANCE:	\$ (39,112)	\$ 41,800	\$ 41,800	
FUND BALANCE @ END OF YEAR:	\$ (278,006)	\$ (236,206)	\$ (194,406)	

OPERATIONS AND MAINTENANCE FUND

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

REVENUE

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

EXPENDITURES

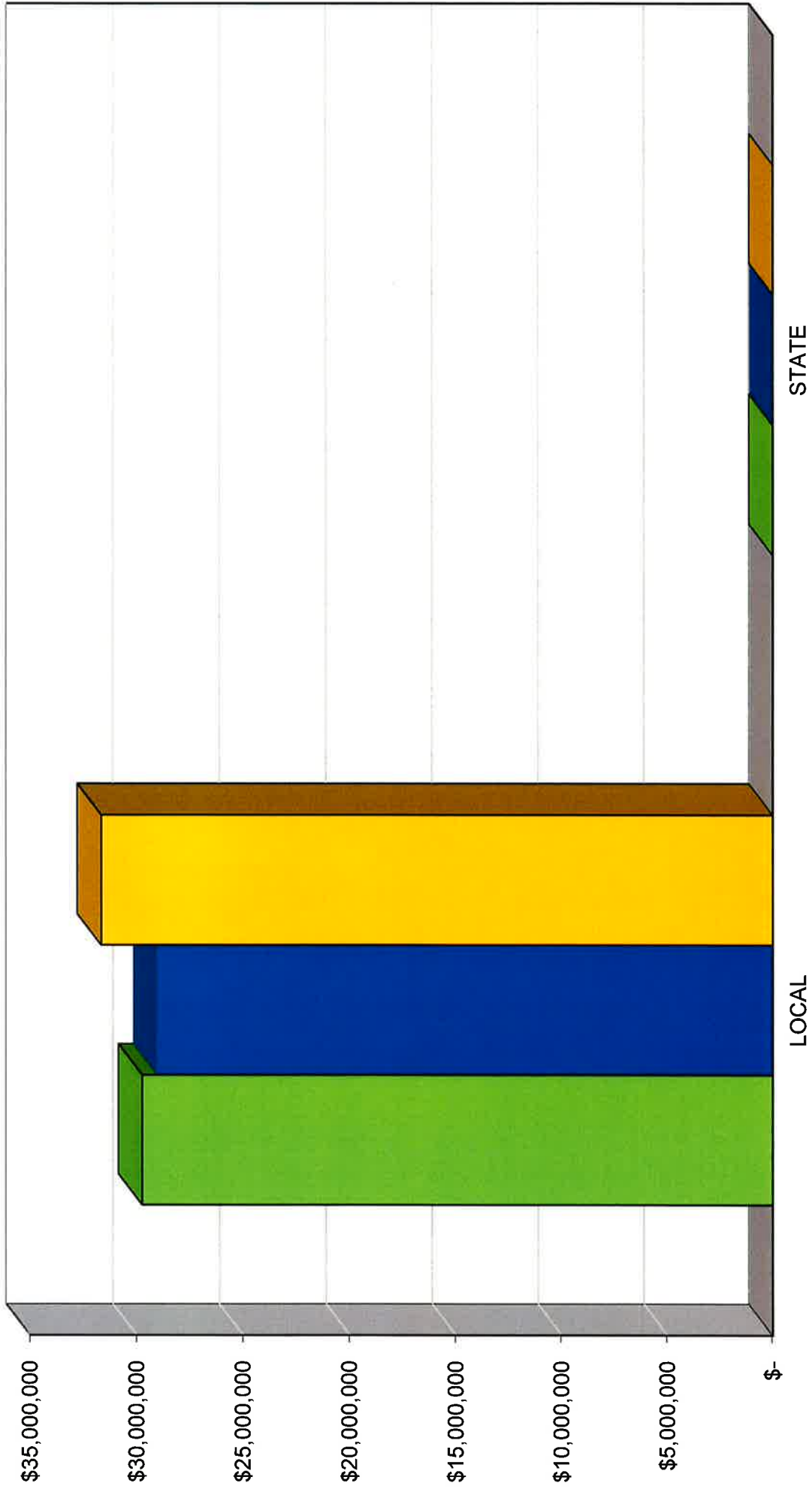
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include expenditures for consulting services, chemicals, and equipment maintenance.
- Budgeted **SUPPLY** expenditures include utilities and building and grounds supplies.
- Budgeted **CAPITAL OUTLAY**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

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL STATE	\$ 29,743,483	\$ 29,062,000	\$ 31,662,900	8.95%
	-	-	-	0.00%
TOTAL REVENUE:	\$ 29,743,483	\$ 29,062,000	\$ 31,662,900	8.95%
SALARIES	\$ 8,553,552	\$ 8,692,800	\$ 9,130,400	5.03%
EMPLOYEE BENEFITS	2,175,771	2,389,500	2,365,200	-1.02%
PROF. SERVICES	3,232,890	2,765,150	3,490,150	26.22%
SUPPLIES	5,090,913	5,543,000	5,743,000	3.61%
CAPITAL OUTLAY	8,862,144	12,037,650	11,078,250	-7.97%
OTHER	494	1,600	1,600	0.00%
CONTINGENCY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 27,915,764	\$ 31,429,700	\$ 31,808,600	1.21%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ -	\$ -	\$ -	0.00%
TRANSFERS OUT	-	-	-	0.00%
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ 1,827,719	\$ (2,367,700)	\$ (145,700)	
FUND BALANCE @ END OF YEAR:	\$ 17,107,622	\$ 14,739,922	\$ 14,594,222	

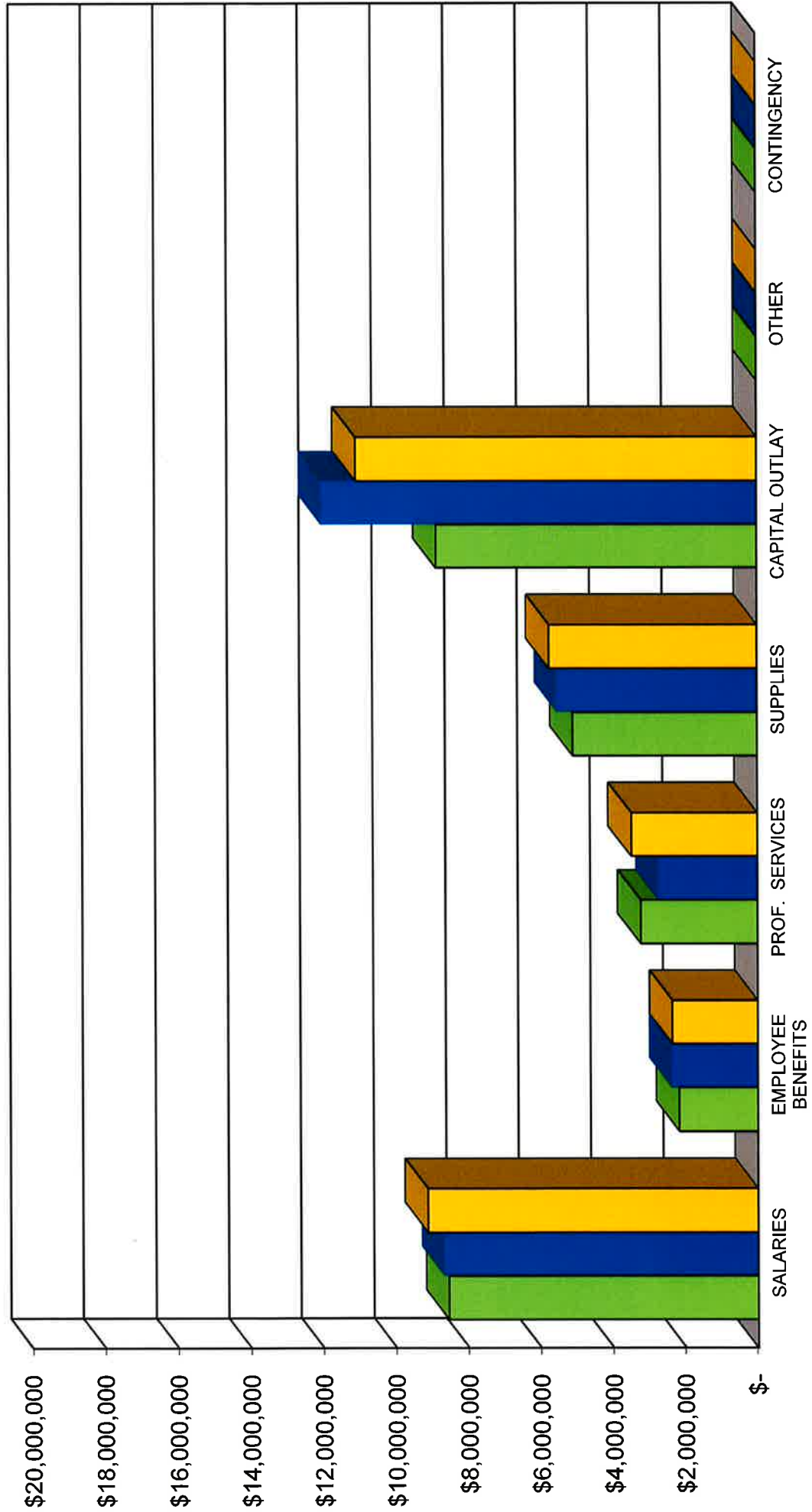
O&M FUND REVENUE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget



SOURCE OF FUNDS

O&M FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1111 GENERAL LEVY	\$ 29,231,370	\$ 28,592,000	\$ 31,192,900	9.10%
1510 EARNED INTEREST	-	3,000	3,000	0.00%
1720 FEES	64,602	62,000	62,000	0.00%
1910 RENT REVENUE	442,421	405,000	405,000	0.00%
1999 OTHER REVENUE	5,090	-	-	0.00%
TOTAL LOCAL REVENUE:	\$ 29,743,483	\$ 29,062,000	\$ 31,662,900	8.95%
STATE SOURCES				
3001 GENERAL STATE AID	\$ -	\$ -	\$ -	0.00%
TOTAL STATE:	\$ -	\$ -	\$ -	0.00%
OTHER FINANCING SOURCES:				
7320 TSFER FROM EDUCATION	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER:	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUE:	\$ 29,743,483	\$ 29,062,000	\$ 31,662,900	

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	2540 OPERATION & MAINTENANCE OF PLANT SERVICES				
1000	SALARIES	\$ 7,892,231	\$ 8,009,300	\$ 8,269,000	3.24%
2000	BENEFITS	2,024,757	2,239,500	2,209,600	-1.34%
3000	PROF. SERVICES [1]	3,232,890	2,765,150	3,490,150	26.22%
4000	SUPPLIES [2]	5,090,913	5,543,000	5,743,000	3.61%
5000	CAPITAL OUTLAY	8,862,144	12,037,650	11,078,250	-7.97%
6000	OTHER	494	1,600	1,600	0.00%
	TOTAL:	\$ 27,103,429	\$ 30,596,200	\$ 30,791,600	0.64%
PROGRAM:	2541 OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT				
1000	SALARIES	\$ 270,740	\$ 273,300	\$ 288,000	5.38%
2000	BENEFITS	45,572	54,000	45,600	-15.56%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 316,312	\$ 327,300	\$ 333,600	1.92%
PROGRAM:	2546 SECURITY SERVICES				
1000	SALARIES [3]	\$ 390,581	\$ 410,200	\$ 573,400	39.79%
2000	BENEFITS	105,442	96,000	110,000	14.58%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 496,023	\$ 506,200	\$ 683,400	35.01%
TOTAL EXPENDITURES:		\$ 27,915,764	\$ 31,429,700	\$ 31,808,600	1.21%

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 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	\$ 27,915,764	\$ 31,429,700	\$ 31,808,600	1.21%
NET CHANGE IN FUND BALANCE:	1,827,719	(2,367,700)	(145,700)	
FUND BALANCE @ END OF YEAR:	\$ 17,107,622	\$ 14,739,922	\$ 14,594,222	

Note [1]: Includes increase in repairs and maintenance budget

Note [2]: Includes increase in natural gas & electricity budget

Note [3]: Includes 4.0 new campus supervisors for HS

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 2018
NAPERVILLE C.U.S.D 203
LAND / CASH FUND
BUDGET SUMMARY**

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1510 INTEREST EARNINGS	\$ 1,553	\$ 1,000	\$ 1,000	0.00%
1920 OTHER	583,559	299,000	299,000	0.00%
TOTAL REVENUE:	\$ 585,112	\$ 300,000	\$ 300,000	0.00%
EXPENDITURES				
5200 SITE IMPROVEMENTS	\$ 710,320	\$ 300,000	\$ 300,000	0.00%
OTHER FINANCING USES				
7000 TRANSFER OF INTEREST	-	-	-	0.00%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 710,320	\$ 300,000	\$ 300,000	0.00%
NET CHANGE IN FUND BALANCE:	\$ (125,208)	\$ -	\$ -	
FUND BALANCE @ END OF YEAR:	\$ 556,891	\$ 556,891	\$ 556,891	

DEBT SERVICES FUND

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

REVENUE

LOCAL REVENUE is derived from Property Taxes. Interest income is earned on any revenue held in the fund until dispersed to pay the interest or principal on the bonds.

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	\$ 3,127,253	\$ 3,148,400	\$ -	-100.00%
1510 EARNED INTEREST	4,253	-	-	0.00%
4869 FEDERAL SUBSIDY	375,619	338,300	386,000	14.10%
TOTAL REVENUE:	\$ 3,507,125	\$ 3,486,700	\$ 386,000	-88.93%
EXPENDITURES				
3900 PROF. SERVICES	\$ 700	\$ 1,000	\$ 1,000	0.00%
6100 PRINCIPAL PAY [1]	2,543,772	2,937,000	12,930,300	340.26%
6200 INTEREST PAY	1,574,712	1,477,712	1,377,700	-6.77%
TOTAL EXPENDITURES:	\$ 4,119,184	\$ 4,415,712	\$ 14,309,000	224.05%
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	\$ 603,772	\$ 937,000	\$ 13,995,000	1393.60%
7402 FINANCE INTEREST	-	-	-	0.00%
TOTAL SOURCES (USES)	\$ 603,772	\$ 937,000	\$ 13,995,000	1393.60%
NET CHANGE IN FUND BALANCE:	\$ (8,287)	\$ 7,988	\$ 72,000	
FUND BALANCE @ END OF YEAR:	\$ 1,431,332	\$ 1,439,320	\$ 1,511,320	

Note [1]: Includes \$9.5M to call (pay off early) 2008 bonds

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.

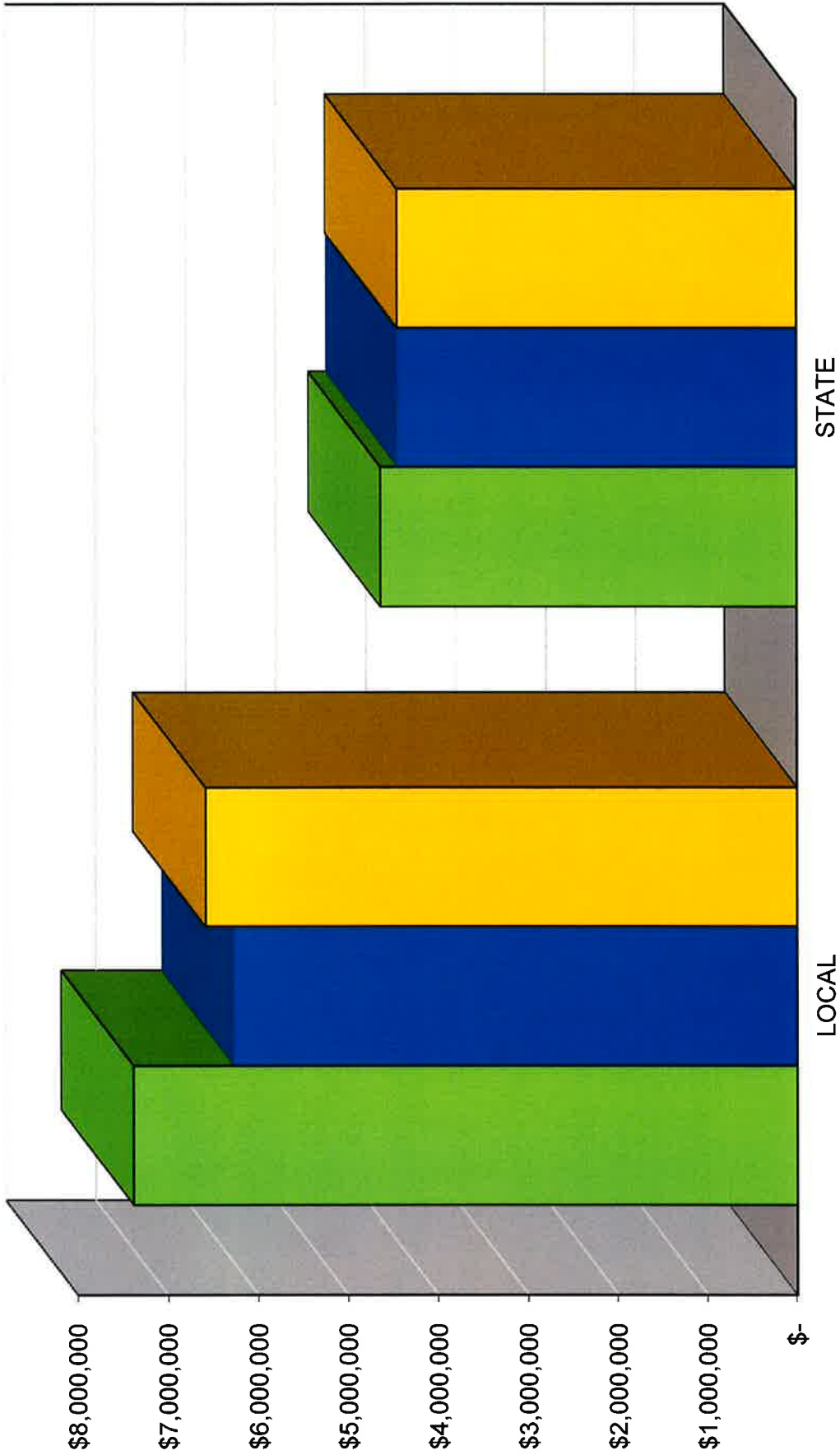
EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **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 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 7,384,253	\$ 6,274,300	\$ 6,586,000	4.97%
STATE	4,636,487	4,445,000	4,445,000	0.00%
TOTAL REVENUE:	\$ 12,020,740	\$ 10,719,300	\$ 11,031,000	2.91%
EXPENDITURES				
SALARIES	\$ 3,782,504	\$ 3,905,400	\$ 3,899,200	-0.16%
EMPLOYEE BENEFITS	1,314,835	1,318,600	1,354,300	2.71%
PURCHASED SERVICES	3,776,953	3,857,700	3,826,600	-0.81%
SUPPLIES	696,937	1,199,000	848,900	-29.20%
CAPITAL OUTLAY	906,295	1,030,000	1,065,000	3.40%
OTHER	140	300	-	-100.00%
CONTINGENCY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 10,477,664	\$ 11,311,000	\$ 10,994,000	-2.80%
NET CHANGE IN FUND BALANCE:	\$ 1,543,076	\$ (591,700)	\$ 37,000	
FUND BALANCE @ END OF YEAR:	\$ 8,531,869	\$ 7,940,169	\$ 7,977,169	

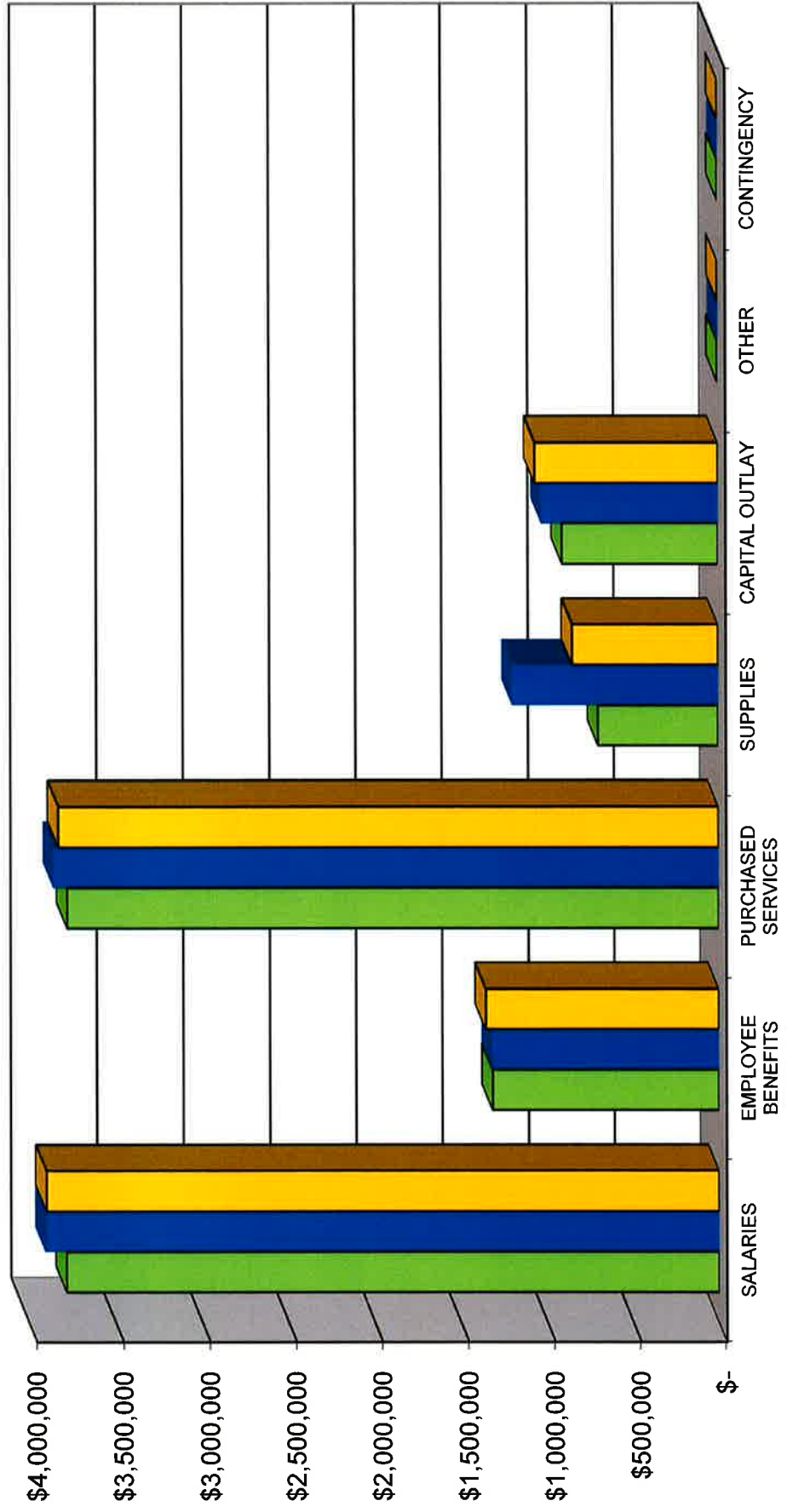
REVENUE COMPARISON



SOURCE OF FUNDS

EXPENDITURE COMPARISON

■ FY15 Actual
 ■ FY16 Budget
 ■ FY17 Budget
 ■ FY17 Budget



TYPE OF EXPENDITURE

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1113 GENERAL LEVY	\$ 6,938,253	\$ 6,024,800	\$ 6,336,500	5.17%
1411 FEES	445,855	249,000	249,000	0.00%
1510 EARNED INTEREST	145	500	500	0.00%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL LOCAL:	\$ 7,384,253	\$ 6,274,300	\$ 6,586,000	4.97%
STATE SOURCES:				
3500 REGULAR TRANS AID	\$ 354,314	\$ 245,000	\$ 245,000	0.00%
3510 SPEC. TRANS AID	4,282,173	4,200,000	4,200,000	0.00%
3500 VOC ED TRANS AID	-	-	-	0.00%
TOTAL STATE:	\$ 4,636,487	\$ 4,445,000	\$ 4,445,000	0.00%
TOTAL REVENUE:	\$ 12,020,740	\$ 10,719,300	\$ 11,031,000	2.91%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM: 2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE					
1000	SALARIES	\$ -	\$ -	\$ -	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	27,963	20,000	10,000	-50.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 27,963	\$ 20,000	\$ 10,000	-50.00%
PROGRAM: 2551 TRANSPORTATION ADMINISTRATION					
1000	SALARIES	\$ 331,364	\$ 338,500	\$ 341,600	0.92%
2000	BENEFITS	63,658	38,400	65,600	70.83%
3000	PROF. SERVICES	164,753	222,700	173,600	-22.05%
4000	SUPPLIES	17,668	25,000	20,500	-18.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	140	300	-	-100.00%
	TOTAL:	\$ 577,583	\$ 624,900	\$ 601,300	-3.78%
PROGRAM: 2552 TRANSPORTATION SERVICES					
1000	SALARIES	\$ 3,203,795	\$ 3,248,700	\$ 3,302,600	1.66%
2000	BENEFITS	1,200,239	1,206,300	1,236,200	2.48%
3000	PROF. SERVICES	3,544,213	3,592,000	3,599,000	0.19%
4000	SUPPLIES	349,206	873,000	518,400	-40.62%
5000	CAPITAL OUTLAY	906,295	1,020,000	1,060,000	3.92%
6000	OTHER	-	-	-	0.00%
	TOTAL:	\$ 9,203,748	\$ 9,940,000	\$ 9,716,200	-2.25%

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

		FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
PROGRAM:	2554 TRANSPORTATION MAINTENANCE				
	1000 SALARIES	\$ 247,345	\$ 318,200	\$ 255,000	-19.86%
	2000 BENEFITS	50,938	73,900	52,500	-28.96%
	3000 PROF. SERVICES	40,024	23,000	44,000	91.30%
	4000 SUPPLIES	320,123	300,000	300,000	0.00%
	5000 CAPITAL OUTLAY	-	10,000	5,000	-50.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 658,430	\$ 725,100	\$ 656,500	-9.46%
PROGRAM:	2660 DATA PROCESSING				
	1000 SALARIES	\$ -	\$ -	\$ -	0.00%
	2000 BENEFITS	-	-	-	0.00%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	9,940	1,000	10,000	900.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	TOTAL:	\$ 9,940	\$ 1,000	\$ 10,000	900.00%
PROGRAM:	6000 CONTINGENCY	-	-	-	0.00%
	TOTAL EXPENDITURES	\$ 10,477,664	\$ 11,311,000	\$ 10,994,000	-2.80%
	NET CHANGE IN FUND BALANCE:	1,543,076	(591,700)	37,000	
	FUND BALANCE @ END OF YEAR:	\$ 8,531,869	\$ 7,940,169	\$ 7,977,169	

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1114 I.M.R.F.	\$ 3,433,676	\$ 3,476,000	\$ 3,631,100	4.46%
1150 SOCIAL SECURITY LEVY	3,868,956	3,916,700	4,183,400	6.81%
1230 C.P.P.R.T.	235,000	238,600	238,600	0.00%
1510 EARNED INTEREST	-	-	-	0.00%
1999 OTHER REVENUE	-	-	-	0.00%
TOTAL REVENUE:	\$ 7,537,633	\$ 7,631,300	\$ 8,053,100	5.53%
EXPENDITURES				
2120 IMRF	\$ 3,615,502	\$ 3,800,000	\$ 3,835,700	0.94%
2130 FICA	1,932,041	1,956,000	2,052,000	4.91%
2600 MEDICARE	1,994,215	1,982,100	2,113,300	6.62%
TOTAL EXPENDITURES:	\$ 7,541,758	\$ 7,738,100	\$ 8,001,000	3.40%
NET CHANGE IN FUND BALANCE:	(4,125)	(106,800)	52,100	
FUND BALANCE @ END OF YEAR:	\$ 3,449,736	\$ 3,342,936	\$ 3,395,036	

WORKING CASH FUND

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

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	\$ 1,745,102	\$ 1,766,300	\$ 1,993,100	12.84%
1510 EARNED INTEREST	-	-	-	0.00%
TOTAL REVENUE:	\$ 1,745,102	\$ 1,766,300	\$ 1,993,100	12.84%
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER OF WORKING CASH PRINCIPAL & INTEREST				
7000 TRANSFER	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	0.00%
NET CHANGE IN FUND BALANCE:	\$ 1,745,102	\$ 1,766,300	\$ 1,993,100	
FUND BALANCE @ END OF YEAR:	\$ 8,809,921	\$ 10,576,221	\$ 12,569,321	

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

	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2018 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ 1,788,910	\$ 815,700	\$ 997,600	22.30%
1510 EARNED INTEREST	-	-	-	0.00%
1515 PROP. TAX INT. EARNINGS	-	-	-	0.00%
1990 OTHER	101,563	-	-	0.00%
TOTAL REVENUE:	\$ 1,890,473	\$ 815,700	\$ 997,600	22.30%
EXPENDITURES				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	1,214,651	1,327,500	1,290,000	-2.82%
4000 SUPPLIES	-	-	-	0.00%
5000 CAPITAL OUTLAY	-	-	-	0.00%
TOTAL EXPENDITURES:	\$ 1,214,651	\$ 1,327,500	\$ 1,290,000	-2.82%
NET CHANGE IN FUND BALANCE:	\$ 675,822	\$ (511,800)	\$ (292,400)	
FUND BALANCE @ END OF YEAR:	\$ 2,151,683	\$ 1,639,883	\$ 1,347,483	