

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203



FY2020-2021 BUDGET

FINAL VERSION – JULY 13, 2020

NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203

BUDGET

FOR FISCAL YEAR JULY 1, 2020 THROUGH JUNE 30, 2021

BOARD OF EDUCATION

	Term Expires
Kristin Fitzgerald, President	2021
Donna Wandke, Vice President	2021
Charles Cush	2021
Kristine Gericke	2023
Joe Kozminski	2023
Paul Leong	2021
Janet Yang Rohr	2023

DISTRICT ADMINISTRATION FOR 2020-2021

Dan Bridges, Superintendent of Schools
Roger Brunelle, Chief Information Officer
Michael Frances, Chief Financial Officer/CSBO
Bob Ross, Chief Human Resources Officer
Chuck Freundt, Assistant Superintendent for Elementary Education
Dr. Christine Igoe, Assistant Superintendent for Student Services
Dr. Patrick Nolten, Assistant Superintendent for Assessment & Analytics
Jayne Willard, Assistant Superintendent for Curriculum & Instruction
Dr. Rakeda Leaks, Executive Director of Diversity & Inclusion
Sinikka Mondini, Executive Director of Communications

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN by the Board of Education of Naperville Community Unit School District 203, in the counties of DuPage and Will, State of Illinois, that the proposed budget for said School District for the fiscal year beginning July 1, 2020 and ending June 30, 2021, 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 June 13, 2020 until July 13, 2020. The proposed budget will also be available for public inspection on the School District's website at <https://www.naperville203.org/Page/2946>.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 7:00 p.m. or soon thereafter, on the 13th day of July, 2020 at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois.

Dated this 1st day of June, 2020.

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

By: Susan Patton, Secretary

Introduction to Naperville CUSD #203

Naperville Community Unit School District 203 was created by referendum in June of 1972, with the first Board of Education elected in August of 1972. The former Elementary District 78 and High School District 107 were dissolved to create Unit District 203, although a portion of High School District 107 was included in Unit District 204. The total numbers served by the new unit district were 5,865 elementary and junior high, 3,204 high school, and 87 special education students.

Naperville Community Unit School District 203 serves 32 square miles including parts of Naperville, Lisle, Woodridge, Bolingbrook, and Warrenville within DuPage and Will Counties. The district provides for more than 16,500 students in one Early Childhood Center, 14 elementary schools, five junior high schools, two high schools, and one Connections program. It is the 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. The FY21 budget reflects a continuation of these strategic focuses.

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 2020-2021 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 = \$293,831,884; 1.01% increase over prior year's original budget.
- Total Budget Expenditures = \$293,636,950; 3.76% increase from prior year's original budget.
- Net Change in Fund Balance = \$194,934
- Estimated Ending Fund Balance as of June 30, 2021 = \$214,428,567

Budget Background

Over the last several months, Administration has been working to develop the Fiscal Year 2020-2021 Tentative Budget, which is based, in part, 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 approximately 76% of total expenditures. Administration evaluated all aspects of staffing and recommends the following Budget Initiatives.

The following table expresses the EC-12 and district special education staffing allocation plan that was presented to the Board of Education in March 2020.

	2019-2020 Actual	2020-2021 Projected	Difference
Early Childhood	36.00	36.00	0.00
Elementary Schools	545.68	563.18	17.50
Junior High Schools	299.01	304.81	5.80
High Schools	428.30	424.50	-3.80
Special Education	183.90	187.40	3.50
Total	1492.89	1515.89	23.00

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:

1.0 FTE – 504 Coordinator – The High Schools have experienced a 46% increase in the number of students who are eligible for a 504 plan over the last 5 years. Each HS currently

has a .5 FTE coordinator to support the services for students. Given the significant increase and the possibility of next school year including some type of remote learning, each High School would be better served by a full time coordinator to support providing the accommodations, modifications and services students need to access the general education curriculum in the same manner as their peers.

1.0 FTE – Community Outreach Coordinator – In an effort to support our most at-risk students, the district is piloting the RISE program in partnership with NEF at two elementary schools next school year. This program will combine 2 evidenced-based programs Community Schools and Wraparound services. The community outreach coordinator will be responsible for overseeing the development, implementation, and monitoring of Wraparound plans and to be the liaison with Hartgrove Behavioral Health System. The position will be included and funded by the IDEA grant.

1.0 FTE – Math Specialist @ JJHS – An additional math specialist at JJHS will support at risk students in mathematics and provide support and professional learning for teachers. Having this additional MS will ensure that there is concentrated math support at each grade level which will support school improvement efforts and actions. The position will be included and funded by the Title I grant.

Budget Initiatives – Non-staffing:

Elementary Breakfast Supervisors – \$47,000 – Additional Supervision will be needed with the expansion of the breakfast program among all schools starting next year. These costs will be charged to the cafeteria fund.

Junior High DLI Chromebook refresh – \$1,683,000 – The current Junior High Chromebooks are at the end of their useful life. They are entering their 5th year and are due to be refreshed to provide our students with more effective and reliable computers to access their learning resources. Since the work to replace the chromebooks takes place over the summer, requested and received approval from the Board at the May 4th meeting.

Wireless Access Point and Elementary network switch replacements – \$1,329,000 – The enterprise-wide wireless access points and Elementary network switches are critical network components that support technology enabled education and lesson plan delivery in all District classrooms. These items are eligible for a 40% E-Rate reimbursement. Since the work for these replacements takes place over the summer, it was placed on the Board agenda on June 1st for approval.

Other Budget Initiatives/Highlights

- Current property taxes are being deferred and budgeted for the FY21 fiscal year for the first time. Not relying on the estimated taxes from June 2021 resulted in estimated budget increase of 1%.
- CARES funding allocation of \$846,000 has been included in both federal revenue and Education Fund expenses to help deal with COVID-19.
- The reduction of interest rates is estimated to affect investment income results by more than \$1 million.

- The district breakfast program will be available for National School Lunch Program reimbursement and is being expanded to all district schools
- The State Board of Education created a new expense line for Non-Capital Equipment (equipment less than \$5,000) in 2009. This budget reflects a recoding and recording of this previous supply line item to a non-capital equipment.
- Contingency funding has been increased by \$1 million to help address additional unknowns related to COVID-19 and the return to school.

Future Trends

Enrollment:

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

Labor Agreements:

The District recently extended the current agreement with the Naperville Unit Education Association (NUEA) through the 2020-21 fiscal year. The District will be starting negotiations with the NUEA, the Naperville Education Support Professionals Association (NESPA), and the Naperville Transportation Association (NTA) over the course of the upcoming year for contracts that will begin in the 2021-22 fiscal year. The District has current labor agreements with the following unions:

- Naperville Unit Education Association (NUEA) contract expires June 30, 2021.
- Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2021.
- Naperville Transportation Association (NTA) contract expires June 30, 2021.
- Naperville Unit Maintenance Association (NUMA) contract expires June 30, 2022.

BUDGET OVERVIEW

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

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

REVENUES are presented by fund and are classified as follows:

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

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

Classification	Object/Source	Description
Salaries	1000's	All employee salaries
Employee Benefits	2000's	Life, medical, dental, disability insurance, social security, Medicare, and retirement fund payments, etc.
Purchased Services	3000's	Consultants, tutors, audit and legal services, athletic officials, repair and maintenance of equipment, rentals, security, travel, postage, advertising, information services, insurance
Supplies	4000's	Supplies, towels, textbooks, periodicals
Capital Outlay	5000's	Equipment > \$5,000 per unit / each
Other/Tuition	6000's	In-service, membership fees, refunds, and vocational and special education tuition
Non-Capitalized Equipment	7000's	Equipment < \$5,000 per unit / each
Transfers	8000's	Transfers to other funds

FY 2021

NAPERVILLE C.U.S.D. 203

ALL FUNDS

BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL [1]	\$ 257,023,345	\$ 260,989,639	\$ 262,431,742	0.55%
STATE [2]	23,318,945	22,739,999	22,536,166	-0.90%
FEDERAL	5,846,231	7,149,828	8,863,976	23.97%
TOTAL REVENUE:	\$ 286,188,521	\$ 290,879,465	\$ 293,831,884	1.01%
EXPENDITURES				
SALARIES	\$ 171,224,407	\$ 174,114,175	\$ 179,293,202	2.97%
EMPLOYEE BENEFITS [2]	42,843,826	42,377,050	44,503,679	5.02%
PROF. SERVICES	19,646,919	21,545,519	22,657,227	5.16%
SUPPLIES	12,123,900	14,456,941	15,197,320	5.12%
CAPITAL OUTLAY	8,596,902	14,750,676	10,533,296	-28.59%
TUITION/OTHER [1]	12,638,479	11,681,455	13,487,425	15.46%
NON CAPITAL EQUIPMENT	2,829,132	2,934,595	5,839,800	99.00%
CONTINGENCY	-	1,125,000	2,125,000	88.89%
TOTAL EXPENDITURES:	\$ 269,903,565	\$ 282,985,411	\$ 293,636,950	3.76%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	\$ 3,428,943	\$ 5,000,301	\$ 4,375,321	-12.50%
TRANSFERS OUT	2,331,888	5,000,301	4,375,321	-12.50%
TOTAL SOURCES (USES):	\$ 1,097,055	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	17,382,012	7,894,055	194,934	
FUND BALANCE @ END OF YEAR:	\$ 210,191,232	\$ 218,085,287	\$ 218,280,221	

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

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

FY 2021

NAPERVILLE C.U.S.D 203

ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	O&M [3]	DEBT SVS.	TRANS.	IMRF/SS	W.C.	TORT	TOTAL
REVENUE									
LOCAL [1]	\$ 205,328,299	\$ 3,270,320	\$ 34,926,187	\$ -	\$ 8,040,741	\$ 8,754,732	\$ 1,003,068	\$ 1,108,395	\$ 262,431,742
STATE [2]	16,980,166	11,000	50,000	-	5,495,000	-	-	-	22,536,166
FEDERAL	7,436,476	1,205,000	-	222,500	-	-	-	-	8,863,976
TOTAL:	\$ 229,744,941	\$ 4,486,320	\$ 34,976,187	\$ 222,500	\$ 13,535,741	\$ 8,754,732	\$ 1,003,068	\$ 1,108,395	\$ 293,831,884
EXPENDITURES									
SALARIES	\$ 164,703,142	\$ 1,110,000	\$ 9,089,610	\$ -	\$ 4,390,450	\$ -	\$ -	\$ -	\$ 179,293,202
BENEFITS [2]	31,775,940	8,000	2,615,600	-	1,397,300	8,706,839	-	-	44,503,679
PROF. SERVICES	7,990,304	3,780,400	3,654,277	-	5,755,396	-	-	1,476,850	22,657,227
SUPPLIES	9,233,820	21,000	5,360,500	-	582,000	-	-	-	15,197,320
CAPITAL OUTLAY	434,517	20,000	8,565,000	-	1,513,779	-	-	-	10,533,296
TUITION/OTHER [1]	8,870,654	-	1,750	4,614,371	650	-	-	-	13,487,425
NON CAP EQUIP	5,240,800	10,000	589,000	-	-	-	-	-	5,839,800
CONTINGENCY	1,500,000	-	555,000	-	30,000	40,000	-	-	2,125,000
TOTAL:	\$ 229,749,178	\$ 4,949,400	\$ 30,430,737	\$ 4,614,371	\$ 13,669,575	\$ 8,746,839	\$ -	\$ 1,476,850	\$ 293,636,950
TRANSFER IN (OUT)	(4,375,321)		-	4,375,321					-
NET CHANGE IN FB:	(4,379,558)	(463,080)	4,545,450	(16,550)	(133,834)	7,893	1,003,068	(368,455)	194,934
FB @ END OF YEAR:	\$ 149,963,027	\$ 2,637,578	\$ 31,742,773	\$ 264,267	\$ 9,034,819	\$ 4,194,379	\$ 15,197,659	\$ 1,394,065	\$ 214,428,567

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

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

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

EDUCATIONAL FUND

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

REVENUE

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

EXPENDITURES

- Budgeted **SALARY** expenditures reflect negotiated increases, as well as the addition of certified staff, and various educational support personnel.
 - Budgeted **BENEFIT** expenditures include medical, dental, life, and long term disability insurance costs, and pension & annuity payments.
 - Budgeted **PROFESSIONAL SERVICES** include outside professional services, legal services, auditing, travel, printing, postage, and copier usage expenditures.
 - Budgeted **SUPPLY** expenditures include consumable supplies such as paper, paint, and textbook acquisitions.
 - Budgeted **CAPITAL OUTLAY** expenditures are for equipment acquisitions that are greater than \$5000 per unit.
 - Budgeted **NON-CAPITALIZED EQUIPMENT** expenditures are for equipment acquisitions that are under \$5000 per unit.
 - Budgeted **TUITION** expenditures reflect costs associated with special education and vocational education students attending classes at non-district facilities.
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FY 2021

NAPERVILLE C.U.S.D 203

EDUCATION FUND

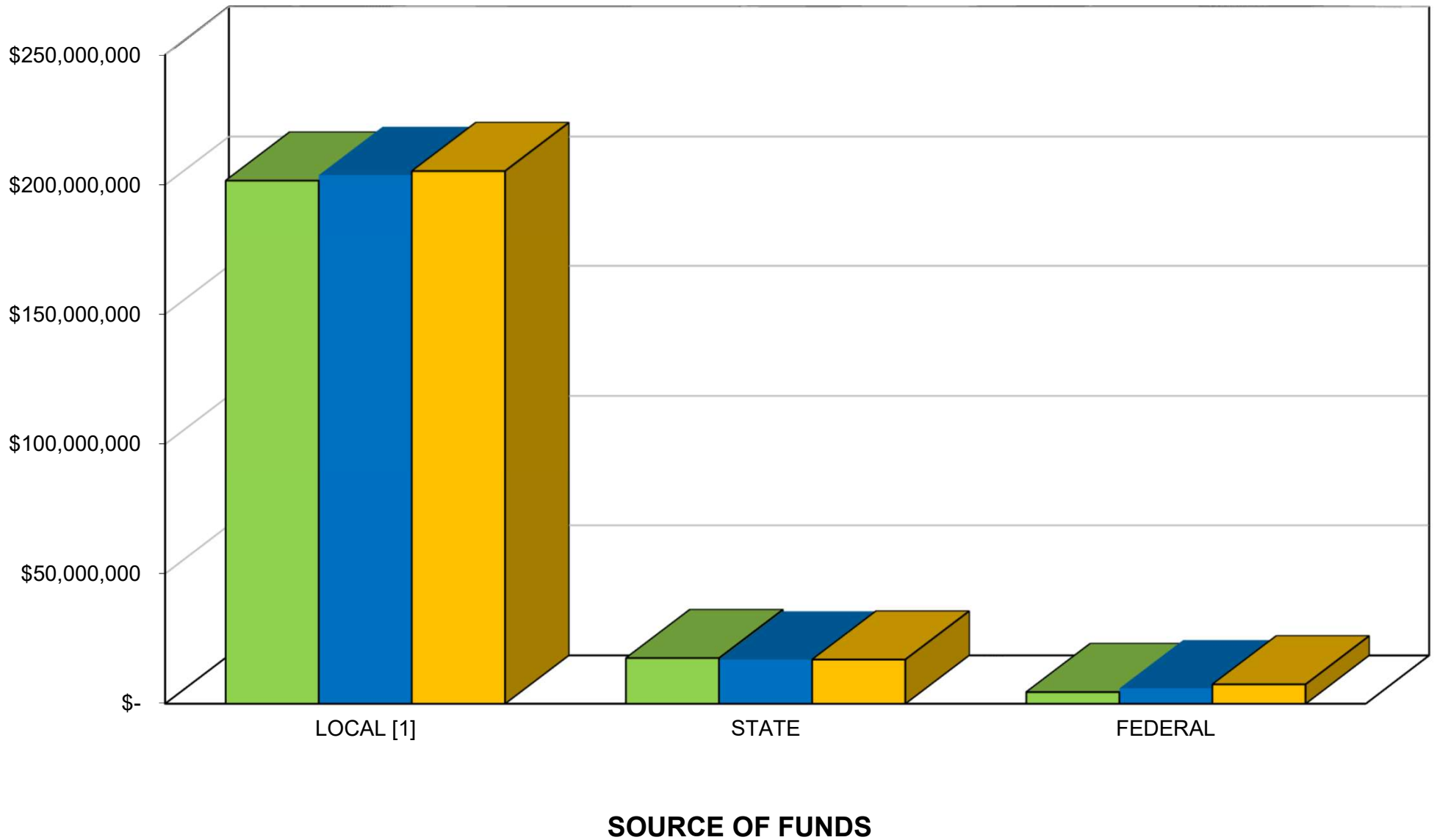
BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL [1]	\$ 201,657,873	\$ 203,758,420	\$ 205,328,299	0.77%
STATE	17,560,636	16,981,999	16,980,166	-0.01%
FEDERAL	4,468,397	5,866,778	7,436,476	26.76%
TOTAL REVENUE	\$ 223,686,906	\$ 226,607,196	\$ 229,744,941	1.38%
EXPENDITURES				
SALARIES	\$ 158,074,274	\$ 160,370,246	\$ 164,703,142	2.70%
EMPLOYEE BENEFITS	30,717,903	30,333,111	31,775,940	4.76%
PROF. SERVICES	6,282,278	7,669,364	7,990,304	4.18%
SUPPLIES	6,612,827	8,330,141	9,233,820	10.85%
CAPITAL OUTLAY	1,519,362	419,624	434,517	3.55%
TUITION/OTHER [1]	7,972,649	6,400,854	8,870,654	38.59%
NON CAPITAL EQUIPMENT	2,475,493	2,524,595	5,240,800	107.59%
CONTINGENCY	-	1,000,000	1,500,000	50.00%
TOTAL EXPENDITURES	\$ 213,654,787	\$ 217,047,934	\$ 229,749,178	5.85%
OTHER FINANCING USES				
TRANSFER TO O&M	\$ -	\$ -	\$ -	-
TRANSFER TO DEBT SERVICE	2,331,888	5,000,301	4,375,321	-12.50%
TOTAL USES	\$ 2,331,888	\$ 5,000,301	\$ 4,375,321	-12.50%
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ 215,986,675	\$ 222,048,235	\$ 234,124,499	5.44%
NET CHANGE IN FUND BALANCE:	7,700,231	4,558,961	(4,379,558)	
FUND BALANCE @ END OF YEAR:	149,783,624	154,342,585	149,963,027	

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

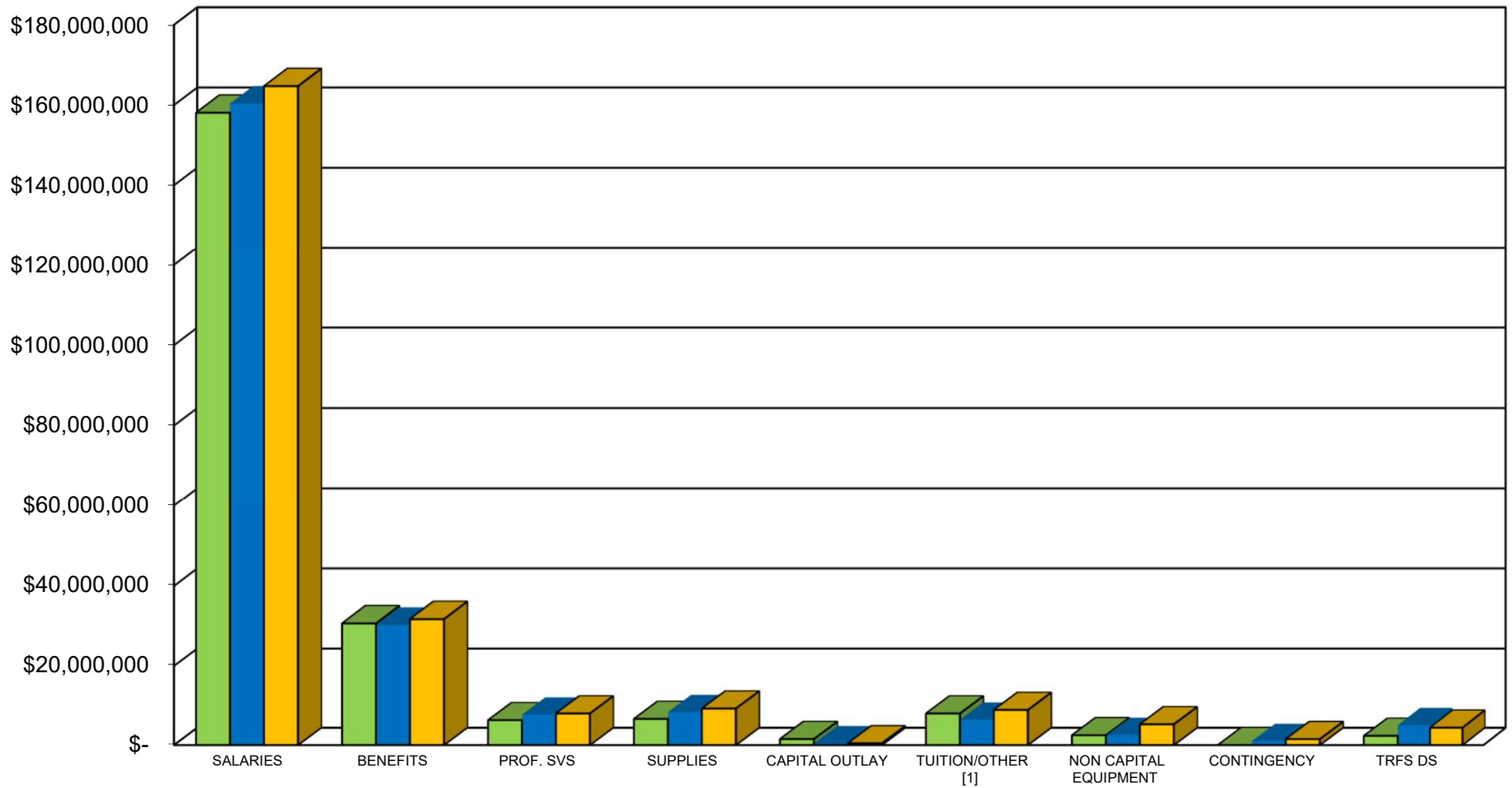
EDUCATION FUND REVENUE COMPARISON

FY18-19 Actual FY19-20 Budget FY20-21 Budget



EDUCATION FUND EXPENDITURE COMPARISON

FY18-19 Actual FY19-20 Budget FY20-21 Budget



TYPE OF EXPENDITURE

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE					
LOCAL SOURCES					
1110	GENERAL LEVY	\$ 155,781,353	\$ 159,363,224	\$ 161,368,678	1.26%
1140	SPEC. ED. LEVY	33,356,542	34,723,422	35,008,186	0.82%
1230	C.P.P.R.T.	2,156,852	1,821,000	1,821,000	0.00%
1310	REGULAR TUITION	344,328	300,000	300,000	0.00%
1321	SUMMER SCH. TUITION	453,762	532,000	532,000	0.00%
1510	EARNED INTEREST	4,772,211	2,400,000	1,500,000	-37.50%
1711	ATHLETIC ADMISSIONS	102,530	135,000	67,500	-50.00%
1712	ADMISSIONS - OTHER	63,375	76,000	38,000	-50.00%
1720	STUDENT FEES	1,832,198	1,856,376	1,856,376	0.00%
1730	OTHER FEES	182,644	178,559	178,559	0.00%
1810	TEXTBOOK FEES	1,150,818	972,839	973,000	0.02%
1900	OTHER LOCAL	1,461,260	1,400,000	1,685,000	20.36%
TOTAL LOCAL:		\$ 201,657,873	\$ 203,758,420	\$ 205,328,299	0.77%
STATE SOURCES					
3001	EVIDENCE BASED FUNDING	\$ 12,649,499	\$ 12,665,000	\$ 12,664,500	0.00%
3099	ALOP ROE	807,586	750,000	750,000	0.00%
3100	SPECIAL EDUCATION - PRIVATE	1,835,243	1,450,000	1,450,000	0.00%
3105	SPECIAL EDUCATION - SVC	EBM [1]	-	-	-
3110	SPECIAL EDUCATION - PERSONNEL	EBM [1]	-	-	-
3120	SPECIAL EDUCATION - ORPHANAGI	222,756	-	50,000	-
3145	SPECIAL EDUCATION - SUMMER	EBM [1]	-	-	-
3305	BILINGUAL EDUCATION	EBM [1]	-	-	-
3370	DRIVER ED AID	101,777	135,000	115,000	-14.81%
3705	EARLY CHILDHOOD	1,685,087	1,767,239	1,786,353	1.08%
3999	OTHER	258,687	214,760	164,313	-23.49%
TOTAL STATE:		\$ 17,560,636	\$ 16,981,999	\$ 16,980,166	-0.01%
FEDERAL SOURCES					
4300	TITLE I	\$ 564,842	\$ 1,017,015	\$ 995,000	-2.16%
4600	IDEA	2,207,071	3,911,636	4,203,205	7.45%
4900	MEDICAID REIMBURSEMENT	314,385	350,000	350,000	0.00%
4999	OTHER	1,382,099	588,127	1,888,271	221.07%
TOTAL FEDERAL:		\$ 4,468,397	\$ 5,866,778	\$ 7,436,476	26.76%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
OTHER SOURCES				
7100 TRANSFERS IN	\$ -	\$ -	\$ -	-
7120 RECEIPT OF WORKING CASH	-	-	-	-
7210 PRINCIPAL ON BONDS SOLD	-	-	-	-
7990 CAPITAL LEASE PROCEEDS	1,097,055	-	-	-
7999 OTHER FINANCING SOURCES	-	-	-	-
TOTAL OTHER:	\$ 1,097,055	\$ -	\$ -	-
TOTAL REVENUE	\$ 224,783,961	\$ 226,607,196	\$ 229,744,941	1.38%

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

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	1100 REGULAR EDUCATION				
1000	SALARIES	\$ 72,875,242	\$ 75,310,741	\$ 77,561,722	2.99%
2000	BENEFITS	11,919,512	11,375,970	11,979,425	5.30%
3000	PROF. SERVICES	1,308,006	1,575,585	1,613,350	2.40%
4000	SUPPLIES	3,405,309	4,360,943	4,452,786	2.11%
5000	CAPITAL OUTLAY	1,222,383	15,500	25,000	61.29%
6000	OTHER	309	15,000	25,000	66.67%
7000	NON CAPITAL EQUIPMENT	1,361,529	1,522,875	3,133,600	105.77%
	TOTAL:	\$ 92,092,288	\$ 94,176,615	\$ 98,790,884	4.90%
PROGRAM:	1200 SPECIAL EDUCATION				
1000	SALARIES	\$ 22,107,391	\$ 22,374,270	\$ 23,054,982	3.04%
2000	BENEFITS	5,230,196	5,906,722	6,113,490	3.50%
3000	PROF. SERVICES	60,032	65,000	68,900	6.00%
4000	SUPPLIES	447,719	784,863	887,670	13.10%
5000	CAPITAL OUTLAY	70,625	133,000	136,000	2.26%
6000	OTHER	19,741	18,500	8,000	-56.76%
7000	NON CAPITAL EQUIPMENT	2,382	14,700	14,700	0.00%
	TOTAL:	\$ 27,938,086	\$ 29,297,055	\$ 30,283,742	3.37%
PROGRAM:	1400 VOCATIONAL EDUCATION				
1000	SALARIES	\$ 3,312,390	\$ 3,211,182	\$ 3,316,480	3.28%
2000	BENEFITS	447,372	451,651	472,470	4.61%
3000	PROF. SERVICES	8,937	8,000	1,540	-80.75%
4000	SUPPLIES	119,811	123,840	129,029	4.19%
5000	CAPITAL OUTLAY	81,241	88,124	90,517	2.72%
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 3,969,751	\$ 3,882,797	\$ 4,010,036	3.28%
PROGRAM:	1500 INTERSCHOLASTICS				
1000	SALARIES	\$ 5,203,620	\$ 5,034,915	\$ 5,122,480	1.74%
2000	BENEFITS	205,867	190,139	214,760	12.95%
3000	PROF. SERVICES	279,441	283,400	296,250	4.53%
4000	SUPPLIES	198,816	200,715	175,965	-12.33%
5000	CAPITAL OUTLAY	6,652	3,000	3,000	0.00%
6000	OTHER	153,675	95,100	95,100	0.00%
7000	NON CAPITAL EQUIPMENT	61,496	67,000	27,500	-58.96%
	TOTAL:	\$ 6,109,568	\$ 5,874,269	\$ 5,935,055	1.03%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
<hr/>					
PROGRAM:	1600 SUMMER SCHOOL				
	1000 SALARIES	\$ 1,168,784	\$ 1,163,600	\$ 1,253,100	7.69%
	2000 BENEFITS	25,226	27,520	33,760	22.67%
	3000 PROF. SERVICES	66,218	35,000	40,000	14.29%
	4000 SUPPLIES	85,023	46,000	46,000	0.00%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	15,696	45,000	45,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 1,360,948	\$ 1,317,120	\$ 1,417,860	7.65%
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PROGRAM:	1650 GIFTED				
	1000 SALARIES	\$ 2,499,778	\$ 2,315,622	\$ 2,391,570	3.28%
	2000 BENEFITS	360,001	368,728	384,950	4.40%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 2,859,779	\$ 2,684,350	\$ 2,776,520	3.43%
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PROGRAM:	1800 ENGLISH LANGUAGE LEARNERS				
	1000 SALARIES	\$ 6,394,055	\$ 6,687,134	\$ 6,782,190	1.42%
	2000 BENEFITS	1,268,390	1,297,159	1,332,845	2.75%
	3000 PROF. SERVICES	-	9,000	18,000	100.00%
	4000 SUPPLIES	117,754	153,000	98,381	-35.70%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 7,780,198	\$ 8,146,293	\$ 8,231,416	1.04%
<hr/>					
PROGRAM:	1900 ALTERNATE PLACEMENTS				
	1000 SALARIES	\$ 7,082	\$ 19,000	\$ 19,360	1.89%
	2000 BENEFITS	106	1,470	1,840	25.17%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	7,127,236	5,500,000	8,000,000	45.45%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 7,134,425	\$ 5,520,470	\$ 8,021,200	45.30%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL		FY 2020 BUDGET		FY 2021 BUDGET	% CHANGE
PROGRAM:	2110 ATTENDANCE & SOCIAL WORK SERVICES						
	1000 SALARIES	\$ 3,567,728	\$	3,540,469	\$	3,653,248	3.19%
	2000 BENEFITS	530,379		527,446		550,730	4.41%
	3000 PROF. SERVICES	-		-		-	-
	4000 SUPPLIES	4,043		2,000		2,000	0.00%
	5000 CAPITAL OUTLAY	-		-		-	-
	6000 OTHER	-		-		-	-
	7000 NON CAPITAL EQUIPMENT	-		-		-	-
	TOTAL:	\$ 4,102,151	\$	4,069,914	\$	4,205,978	3.34%
PROGRAM:	2120 GUIDANCE						
	1000 SALARIES	\$ 3,616,186	\$	3,427,114	\$	3,537,240	3.21%
	2000 BENEFITS	609,494		608,125		633,260	4.13%
	3000 PROF. SERVICES	13,634		12,500		10,000	-20.00%
	4000 SUPPLIES	5,174		28,000		13,000	-53.57%
	5000 CAPITAL OUTLAY	-		-		-	-
	6000 OTHER	-		-		-	-
	7000 NON CAPITAL EQUIPMENT	-		-		-	-
	TOTAL:	\$ 4,244,489	\$	4,075,738	\$	4,193,500	2.89%
PROGRAM:	2130 HEALTH SERVICES						
	1000 SALARIES	\$ 3,359,304	\$	3,808,578	\$	3,901,220	2.43%
	2000 BENEFITS	532,790		542,188		559,998	3.28%
	3000 PROF. SERVICES	-		-		-	-
	4000 SUPPLIES	21,595		45,000		871,000	1835.56%
	5000 CAPITAL OUTLAY	-		-		-	-
	6000 OTHER	-		-		-	-
	7000 NON CAPITAL EQUIPMENT	-		-		-	-
	TOTAL:	\$ 3,913,690	\$	4,395,766	\$	5,332,217	21.30%
PROGRAM:	2140 PSYCHOLOGICAL SERVICES						
	1000 SALARIES	\$ 3,593,619	\$	3,764,153	\$	3,887,630	3.28%
	2000 BENEFITS	559,251		576,969		602,480	4.42%
	3000 PROF. SERVICES	81,571		150,000		150,000	0.00%
	4000 SUPPLIES	-		-		-	-
	5000 CAPITAL OUTLAY	-		-		-	-
	6000 OTHER	-		-		-	-
	7000 NON CAPITAL EQUIPMENT	-		-		-	-
	TOTAL:	\$ 4,234,441	\$	4,491,122	\$	4,640,110	3.32%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM: 2150 SPEECH PATHOLOGY & AUDIOLOGY SERVICES					
1000	SALARIES	\$ 3,542,694	\$ 3,595,161	\$ 3,713,080	3.28%
2000	BENEFITS	591,593	584,227	608,000	4.07%
3000	PROF. SERVICES	222,466	45,000	65,000	44.44%
4000	SUPPLIES	181	900	900	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 4,356,934	\$ 4,225,288	\$ 4,386,980	3.83%
PROGRAM: 2190 DIRECTORS OF SAFETY					
1000	SALARIES	\$ 170,106	\$ 79,917	\$ 81,410	1.87%
2000	BENEFITS	6,826	811	1,040	28.26%
3000	PROF. SERVICES	247,868	230,000	265,000	15.22%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 424,800	\$ 310,728	\$ 347,450	11.82%
PROGRAM: 2210 IMPROVEMENT OF INSTRUCTIONAL SERVICES					
1000	SALARIES	\$ 5,721,101	\$ 5,869,603	\$ 6,267,011	6.77%
2000	BENEFITS	780,387	849,800	902,670	6.22%
3000	PROF. SERVICES	681,317	1,080,803	1,079,364	-0.13%
4000	SUPPLIES	76,636	145,213	99,900	-31.20%
5000	CAPITAL OUTLAY	656	25,000	25,000	0.00%
6000	OTHER	23,105	10,000	5,000	-50.00%
7000	NON CAPITAL EQUIPMENT	17,340	28,500	30,000	5.26%
	TOTAL:	\$ 7,300,542	\$ 8,008,919	\$ 8,408,945	4.99%
PROGRAM: 2220 EDUCATIONAL MEDIA SERVICES					
1000	SALARIES	\$ 3,786,234	\$ 3,571,838	\$ 3,671,760	2.80%
2000	BENEFITS	1,081,378	1,128,020	1,161,920	3.01%
3000	PROF. SERVICES	196,373	120,000	200,000	66.67%
4000	SUPPLIES	149,057	161,349	162,593	0.77%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	160,736	170,000	170,000	0.00%
	TOTAL:	\$ 5,373,779	\$ 5,151,207	\$ 5,366,273	4.18%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

			FY 2019 ACTUAL		FY 2020 BUDGET		FY 2021 BUDGET		% CHANGE
PROGRAM:	2230 ASSESSMENT & TESTING								
	1000	SALARIES	\$	231,259	\$	226,253	\$	230,560	1.90%
	2000	BENEFITS		81,966		81,938		83,980	2.49%
	3000	PROF. SERVICES		192,453		310,303		324,868	4.69%
	4000	SUPPLIES		52,836		43,223		48,020	11.10%
	5000	CAPITAL OUTLAY		-		-		-	-
	6000	OTHER		300		204		204	0.00%
	7000	NON CAPITAL EQUIPMENT		2,782		1,020		3,000	194.12%
	TOTAL:		\$	561,597	\$	662,941	\$	690,632	4.18%
PROGRAM:	2310 BOARD OF EDUCATION SERVICES								
	1000	SALARIES	\$	103,440	\$	231,931	\$	235,344	1.47%
	2000	BENEFITS		53,851		49,007		50,830	3.72%
	3000	PROF. SERVICES		406,413		569,000		641,000	12.65%
	4000	SUPPLIES		40,414		50,000		50,000	0.00%
	5000	CAPITAL OUTLAY		-		-		-	-
	6000	OTHER		89,457		60,000		60,000	0.00%
	7000	NON CAPITAL EQUIPMENT		26,600		50,000		25,000	-50.00%
	TOTAL:		\$	720,175	\$	1,009,938	\$	1,062,174	5.17%
PROGRAM:	2320 EXECUTIVE ADMINISTRATION SERVICES								
	1000	SALARIES	\$	1,205,442	\$	918,736	\$	935,840	1.86%
	2000	BENEFITS		265,765		173,599		181,350	4.46%
	3000	PROF. SERVICES		50,715		72,300		85,300	17.98%
	4000	SUPPLIES		19,780		23,450		26,450	12.79%
	5000	CAPITAL OUTLAY		-		-		-	-
	6000	OTHER		14,981		6,500		6,500	0.00%
	7000	NON CAPITAL EQUIPMENT		-		3,000		-	-100.00%
	TOTAL:		\$	1,556,682	\$	1,197,585	\$	1,235,440	3.16%
PROGRAM:	2330 SPECIAL AREA ADMINISTRATION SERVICES								
	1000	SALARIES	\$	890,062	\$	741,133	\$	771,936	4.16%
	2000	BENEFITS		260,410		202,912		217,100	6.99%
	3000	PROF. SERVICES		84,110		92,850		62,650	-32.53%
	4000	SUPPLIES		6,099		16,996		11,500	-32.34%
	5000	CAPITAL OUTLAY		2,820		5,000		5,000	0.00%
	6000	OTHER		-		-		-	-
	7000	NON CAPITAL EQUIPMENT		-		-		-	-
	TOTAL:		\$	1,243,501	\$	1,058,890	\$	1,068,186	0.88%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM:	2410 OFFICE OF THE PRINCIPAL SERVICES				
1000	SALARIES	\$ 7,993,668	\$ 7,890,309	\$ 8,039,960	1.90%
2000	BENEFITS	2,538,441	2,031,597	2,097,160	3.23%
3000	PROF. SERVICES	54,399	60,700	60,000	-1.15%
4000	SUPPLIES	6,084	12,500	12,500	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	54,643	30,000	30,000	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 10,647,236	\$ 10,025,106	\$ 10,239,620	2.14%
PROGRAM:	2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION				
1000	SALARIES	\$ 1,738,610	\$ 1,511,184	\$ 1,539,910	1.90%
2000	BENEFITS	461,831	319,730	331,670	3.73%
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	25,558	5,000	5,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	15,000	50,000	50,000	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 2,240,998	\$ 1,885,914	\$ 1,926,580	2.16%
PROGRAM:	2510 DIRECTION OF BUSINESS SUPPORT SERVICES				
1000	SALARIES	\$ 90,930	\$ 195,000	\$ 198,710	1.90%
2000	BENEFITS	21,212	42,075	44,060	4.72%
3000	PROF. SERVICES	21,340	-	-	-
4000	SUPPLIES	5	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 133,487	\$ 237,075	\$ 242,770	2.40%
PROGRAM:	2520 FISCAL SERVICES				
1000	SALARIES	\$ 601,872	\$ 637,696	\$ 649,810	1.90%
2000	BENEFITS	129,700	114,924	117,600	2.33%
3000	PROF. SERVICES	102,097	75,000	97,500	30.00%
4000	SUPPLIES	11,614	7,500	7,500	0.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	3,499	1,000	1,000	0.00%
7000	NON CAPITAL EQUIPMENT	3,474	3,000	-	-100.00%
	TOTAL:	\$ 852,256	\$ 839,120	\$ 873,410	4.09%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM:	2540 DATA/PHONE LINES				
	1000 SALARIES	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	724,758	918,400	897,172	-2.31%
	4000 SUPPLIES	2,167	1,500	1,500	0.00%
	5000 CAPITAL OUTLAY	17,050	25,000	25,000	0.00%
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	527,341	324,500	378,000	16.49%
	TOTAL:	\$ 1,271,315	\$ 1,269,400	\$ 1,301,672	2.54%
PROGRAM:	2552 TRANSPORTATION SERVICES				
	1000 SALARIES [1]	\$ -	\$ -	\$ -	-
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	-	-	-	-
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ -	\$ -	\$ -	-
PROGRAM:	2560 FOOD SERVICES				
	1000 SALARIES	\$ 76,284	\$ 3,900	\$ 3,900	0.00%
	2000 BENEFITS	-	-	-	-
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	16,415	91,600	51,600	-43.67%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 92,699	\$ 95,500	\$ 55,500	-41.88%
PROGRAM:	2570 INTERNAL SERVICES				
	1000 SALARIES	\$ 165,856	\$ 182,723	\$ 77,120	-57.79%
	2000 BENEFITS	66,666	66,668	6,900	-89.65%
	3000 PROF. SERVICES	-	-	-	-
	4000 SUPPLIES	71,035	65,000	70,000	7.69%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	-	-	-
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 303,557	\$ 314,390	\$ 154,020	-51.01%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM:	2630 INFORMATION SERVICES				
	1000 SALARIES	\$ 91,167	\$ 100,488	\$ 102,190	1.69%
	2000 BENEFITS	243	-	-	-
	3000 PROF. SERVICES	51,567	101,700	77,200	-24.09%
	4000 SUPPLIES	2,514	61,000	58,000	-4.92%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	2,908	2,500	3,000	20.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 148,399	\$ 265,688	\$ 240,390	-9.52%
PROGRAM:	2640 STAFF SERVICES				
	1000 SALARIES	\$ 925,832	\$ 836,918	\$ 852,830	1.90%
	2000 BENEFITS	2,061,181	2,181,147	2,510,550	15.10%
	3000 PROF. SERVICES	92,827	143,900	105,900	-26.41%
	4000 SUPPLIES	3,563	6,500	3,500	-46.15%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	4,766	3,000	3,000	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 3,088,169	\$ 3,171,465	\$ 3,475,780	9.60%
PROGRAM:	2660 DATA PROCESSING SERVICES				
	1000 SALARIES	\$ 1,967,496	\$ 1,943,751	\$ 1,980,690	1.90%
	2000 BENEFITS	404,622	400,080	409,300	2.30%
	3000 PROF. SERVICES	644,114	893,000	910,500	1.96%
	4000 SUPPLIES	1,620,627	1,742,700	1,801,900	3.40%
	5000 CAPITAL OUTLAY	117,935	125,000	125,000	0.00%
	6000 OTHER	3,246	-	-	-
	7000 NON CAPITAL EQUIPMENT	311,813	340,000	1,459,000	329.12%
	TOTAL:	\$ 5,069,853	\$ 5,444,531	\$ 6,686,390	22.81%
PROGRAM:	2900 OTHER SUPPORT SERVICES				
	1000 SALARIES	\$ 466,139	\$ 489,199	\$ 180,910	-63.02%
	2000 BENEFITS	108,086	120,188	43,490	-63.82%
	3000 PROF. SERVICES	465,382	547,250	591,530	8.09%
	4000 SUPPLIES	2,813	28,126	25,126	-10.67%
	5000 CAPITAL OUTLAY	-	-	-	-
	6000 OTHER	-	500	500	0.00%
	7000 NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 1,042,421	\$ 1,185,263	\$ 841,556	-29.00%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM:	3000 COMMUNITY SERVICES				
1000	SALARIES	\$ 600,902	\$ 687,728	\$ 688,950	0.18%
2000	BENEFITS	115,160	112,302	128,313	14.26%
3000	PROF. SERVICES	226,240	270,673	329,280	21.65%
4000	SUPPLIES	100,185	123,223	122,000	-0.99%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	2,336	4,550	4,350	-4.40%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 1,044,822	\$ 1,198,477	\$ 1,272,893	6.21%
PROGRAM:	4210 PAYMENTS FOR REGULAR PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	TUITION/OTHER	15,785	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 15,785	\$ -	\$ -	-
PROGRAM:	4220 PAYMENTS FOR TUITION PROGRAMS				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	TUITION/OTHER	260,854	409,000	384,000	-6.11%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 260,854	\$ 409,000	\$ 384,000	-6.11%

FY 2021 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM: 4240 PAYMENTS FOR TECH PROGRAMS				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 BENEFITS	-	-	-	-
3000 PROF. SERVICES	-	-	-	-
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 TUITION/OTHER	165,112	150,000	150,000	0.00%
7000 NON CAPITAL EQUIPMENT	-	-	-	-
TOTAL:	\$ 165,112	\$ 150,000	\$ 150,000	0.00%
PROGRAM: 6000 CONTINGENCY	\$ -	\$ 1,000,000	\$ 1,500,000	
OTHER FINANCING USES				
8130 TRANSFER TO O&M	\$ -	\$ -	\$ -	-
8610 TRANSFER TO DEBT SERV	2,331,888	5,000,301	4,375,321	-12.50%
TOTAL:	\$ 2,331,888	\$ 5,000,301	\$ 4,375,321	-12.50%
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 215,986,675	\$ 222,048,235	\$ 234,124,499	5.44%
NET CHANGE IN FUND BALANCE:	8,797,286	4,558,961	(4,379,558)	
FUND BALANCE @ END OF YEAR:	\$ 149,783,624	\$ 154,342,585	\$ 149,963,027	

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

FY 2021 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE					
1600	CAFETERIA RECEIPTS	\$ 2,887,456	\$ 2,864,585	\$ 3,007,820	5.00%
1691	COMMODITY USAGE	236,772	250,000	262,500	5.00%
3360	STATE AID - FREE LUNCHES	13,817	8,000	11,000	37.50%
4210	FEDERAL AID - LUNCHES	1,075,421	1,000,000	1,200,000	20.00%
4215	FEDERAL AID - MILK	6,126	5,500	5,000	-9.09%
TOTAL REVENUE:		\$ 4,219,592	\$ 4,128,085	\$ 4,486,320	8.68%
EXPENDITURES					
1000	SALARIES	\$ 1,039,372	\$ 749,900	\$ 1,110,000	48.02%
2000	EMPLOYEE BENEFITS	6,853	112,485	8,000	-92.89%
3000	PROF. SERVICES	3,291,332	3,470,000	3,780,400	8.95%
4000	SUPPLIES	20,568	25,000	21,000	-16.00%
5000	CAPITAL OUTLAY	73,395	20,000	20,000	0.00%
6000	OTHER	527	1,000	-	-100.00%
7000	NON CAPITAL EQUIPMENT	11,713	10,000	10,000	0.00%
TOTAL EXPENDITURES:		\$ 4,443,760	\$ 4,388,385	\$ 4,949,400	12.78%
NET CHANGE IN FUND BALANCE:		(224,168)	(260,300)	(463,080)	
FUND BALANCE @ END OF YEAR:		3,360,958	3,100,658	2,637,578	

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 2021

NAPERVILLE C.U.S.D. 203

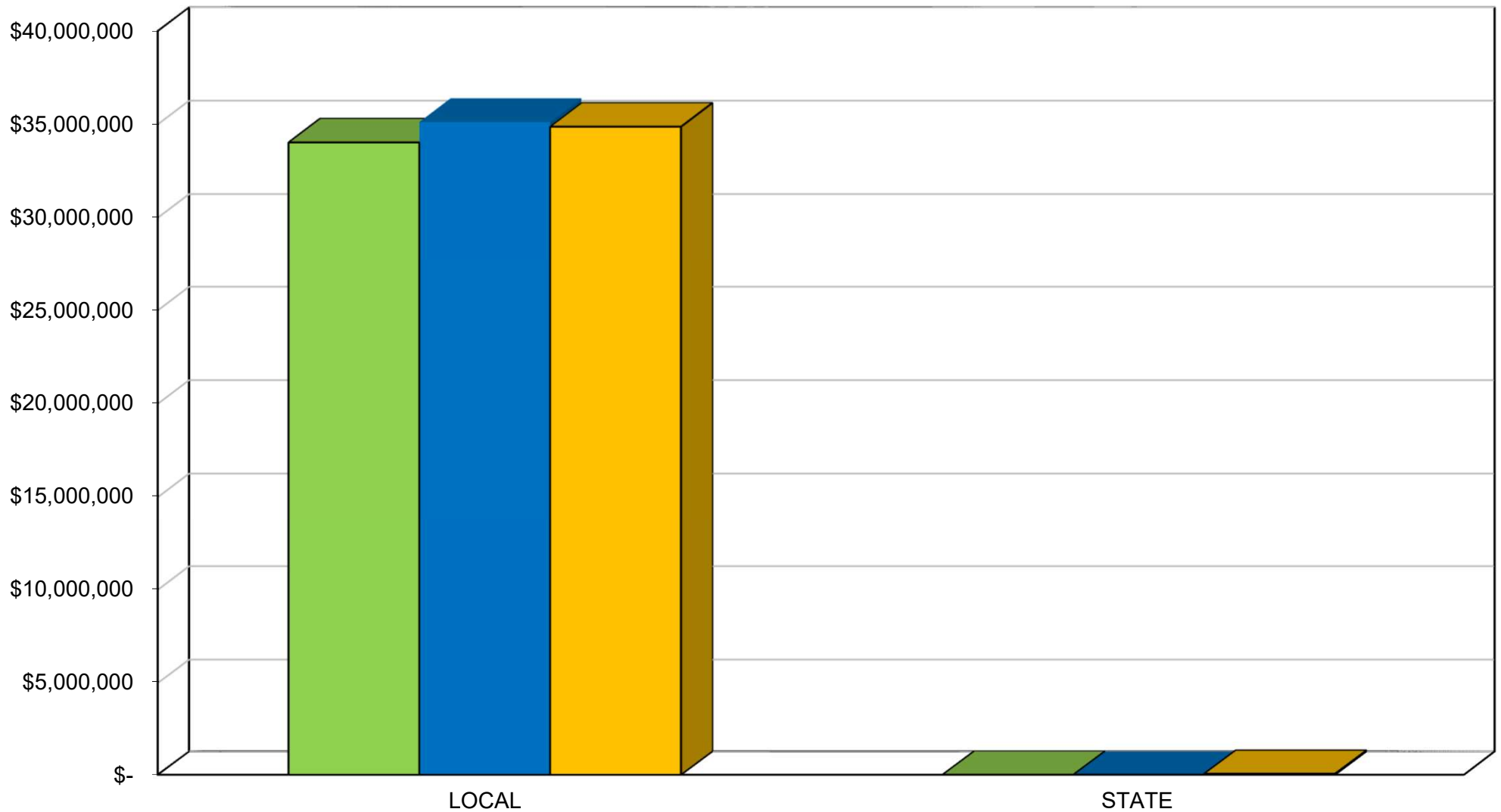
OPERATIONS AND MAINTENANCE FUND

BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 34,033,138	\$ 35,129,022	\$ 34,875,187	-0.72%
STATE	-	-	50,000	-
TOTAL REVENUE:	\$ 34,033,138	\$ 35,129,022	\$ 34,925,187	-0.58%
EXPENDITURES				
SALARIES	\$ 8,350,959	\$ 8,685,450	\$ 9,089,610	4.65%
EMPLOYEE BENEFITS	2,662,748	2,203,735	2,615,600	18.69%
PROF. SERVICES	2,753,781	3,592,351	3,654,277	1.72%
SUPPLIES	4,938,739	5,503,000	5,360,500	-2.59%
CAPITAL OUTLAY	6,084,648	12,904,079	8,565,000	-33.63%
OTHER	180	1,100	1,750	59.09%
NON CAPITAL EQUIPMENT	341,926	400,000	589,000	47.25%
CONTINGENCY	-	55,000	555,000	909.09%
TOTAL EXPENDITURES:	\$ 25,132,982	\$ 33,344,715	\$ 30,430,737	-8.74%
OTHER FINANCING SOURCES (USES)				
TRANSFERS IN	-	-	-	-
TRANSFERS OUT	-	-	-	-
TOTAL SOURCES (USES):	\$ -	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	\$ 8,900,156	\$ 1,784,307	\$ 4,494,450	
FUND BALANCE @ END OF YEAR:	\$ 24,398,945	\$ 26,183,252	\$ 30,677,702	

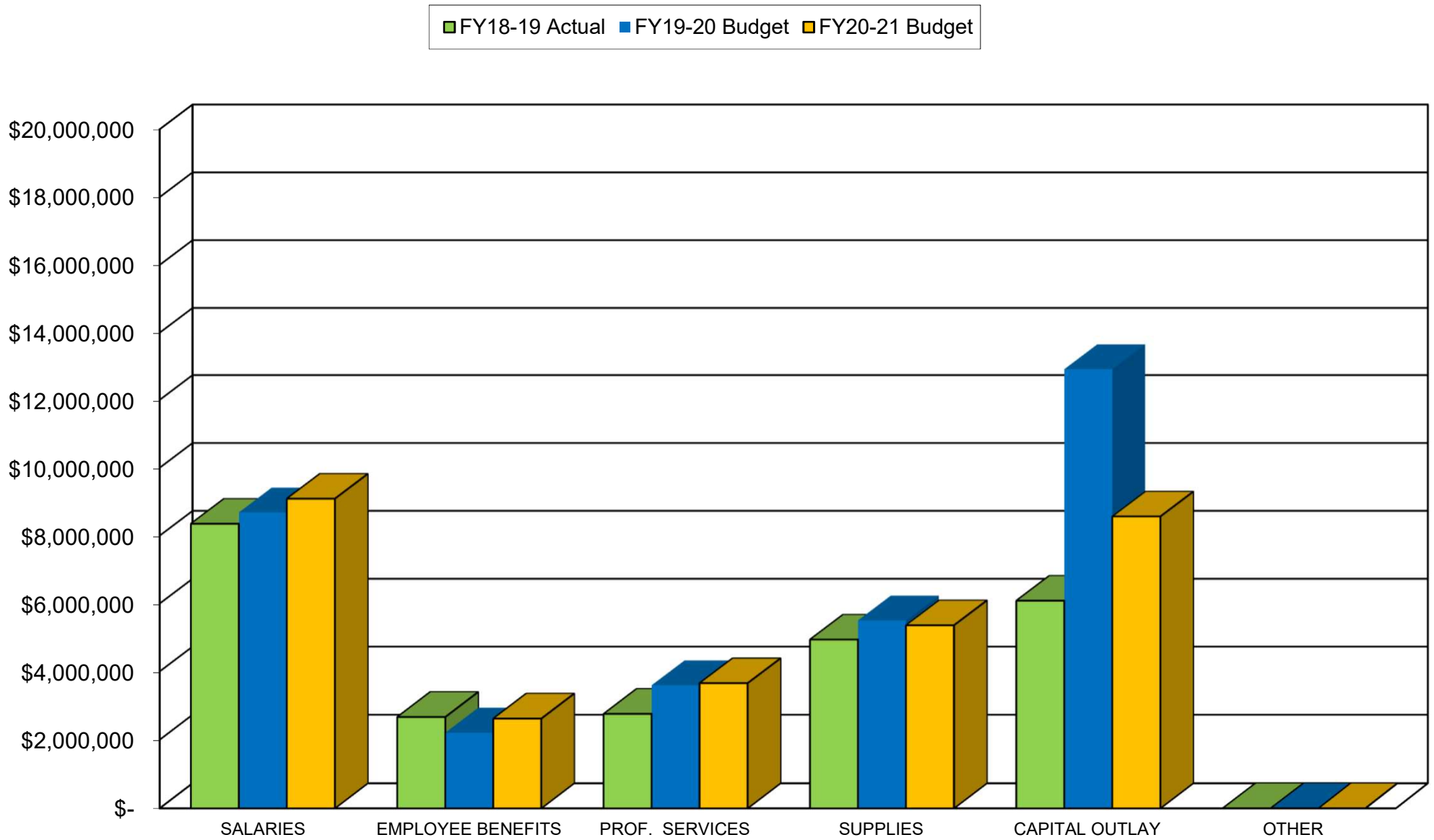
O&M FUND REVENUE COMPARISON

FY18-19 Actual FY19-20 Budget FY20-21 Budget



SOURCE OF FUNDS

O&M FUND EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2021

NAPERVILLE C.U.S.D. 203

OPERATIONS AND MAINTENANCE FUND

BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE					
LOCAL SOURCES					
1111	GENERAL LEVY	\$ 32,774,880	\$ 34,213,022	\$ 34,361,187	0.43%
1510	EARNED INTEREST	759,331	450,000	250,000	-44.44%
1720	FEES	32,427	66,000	64,000	-3.03%
1910	RENT REVENUE	447,686	400,000	200,000	-50.00%
1999	OTHER REVENUE	18,815	-	-	-
TOTAL LOCAL REVENUE:		\$ 34,033,138	\$ 35,129,022	\$ 34,875,187	-0.72%
STATE SOURCES					
3001	GENERAL STATE AID	\$ -	\$ -	\$ 50,000	-
TOTAL STATE:		\$ -	\$ -	\$ 50,000	-
OTHER FINANCING SOURCES:					
7320	TSFER FROM EDUCATION	\$ -	\$ -	\$ -	-
TOTAL OTHER:		\$ -	\$ -	\$ -	-
TOTAL REVENUE:		\$ 34,033,138	\$ 35,129,022	\$ 34,925,187	

FY 2021

NAPERVILLE C.U.S.D. 203

OPERATIONS AND MAINTENANCE FUND

BUDGET

			FY 2019 ACTUAL		FY 2020 BUDGET		FY 2021 BUDGET		% CHANGE
EXPENDITURES									
PROGRAM:	2540 OPERATION & MAINTENANCE OF PLANT SERVICES								
	1000	SALARIES	\$	7,593,210	\$	7,906,731	\$	8,296,090	4.92%
	2000	BENEFITS		2,410,946		1,929,101		2,334,600	21.02%
	3000	PROF. SERVICES		2,753,781		3,592,351		3,654,277	1.72%
	4000	SUPPLIES		4,938,739		5,503,000		5,360,500	-2.59%
	5000	CAPITAL OUTLAY		6,084,648		12,904,079		8,565,000	-33.63%
	6000	OTHER		180		1,100		1,750	59.09%
	7000	NON CAPITAL EQUIPMENT		341,926		400,000		589,000	47.25%
		TOTAL:	\$	24,123,431	\$	32,236,362	\$	28,801,217	-10.66%
PROGRAM:	2541 OPERATION & MAINTENANCE OF PLANT SERVICES - MANAGEMENT								
	1000	SALARIES	\$	290,807	\$	282,767	\$	288,140	1.90%
	2000	BENEFITS		48,833		59,088		60,500	2.39%
	3000	PROF. SERVICES		-		-		-	-
	4000	SUPPLIES		-		-		-	-
	5000	CAPITAL OUTLAY		-		-		-	-
	6000	OTHER		-		-		-	-
	7000	NON CAPITAL EQUIPMENT		-		-		-	-
		TOTAL:	\$	339,640	\$	341,855	\$	348,640	1.98%
PROGRAM:	2546 SECURITY SERVICES								
	1000	SALARIES	\$	466,942	\$	495,952	\$	505,380	1.90%
	2000	BENEFITS		202,969		215,546		220,500	2.30%
	3000	PROF. SERVICES		-		-		-	-
	4000	SUPPLIES		-		-		-	-
	5000	CAPITAL OUTLAY		-		-		-	-
	6000	OTHER		-		-		-	-
	7000	NON CAPITAL EQUIPMENT		-		-		-	-
		TOTAL:	\$	669,911	\$	711,498	\$	725,880	2.02%
PROGRAM:	6000	CONTINGENCY	\$	-	\$	55,000	\$	555,000	909.09%
TOTAL EXPENDITURES:			\$	25,132,982	\$	33,344,715	\$	30,430,737	-8.74%

FY 2021 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
OTHER FINANCING USES				
8140 TRANSFER OF INTEREST	-	-	-	-
8150 TRANSFER CAPITAL IMP	-	-	-	-
TOTAL:	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 25,132,982	\$ 33,344,715	\$ 30,430,737	-8.74%
NET CHANGE IN FUND BALANCE:	8,900,156	1,784,307	4,494,450	
FUND BALANCE @ END OF YEAR:	\$ 24,398,945	\$ 26,183,252	\$ 30,677,702	

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 2021 NAPERVILLE C.U.S.D 203 LAND / CASH FUND BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES				
1510 INTEREST EARNINGS	\$ 3,233	\$ 2,000	\$ 1,000	-50.00%
1990 OTHER	77,215	100,000	50,000	-50.00%
TOTAL REVENUE:	\$ 80,448	\$ 102,000	\$ 51,000	-50.00%
EXPENDITURES				
5200 SITE IMPROVEMENTS	\$ -	\$ -	\$ -	-
OTHER FINANCING USES				
8000 TRANSFER OF INTEREST	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES & OTHER FINANCING USES:	\$ -	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	\$ 80,448	\$ 102,000	\$ 51,000	
FUND BALANCE @ END OF YEAR:	912,071	\$ 1,014,071	\$ 1,065,071	

DEBT SERVICES FUND

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

Technology equipment leases are also paid through this fund through transfers from the Education Fund.

REVENUE

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

FY 2021

NAPERVILLE C.U.S.D 203

DEBT SERVICE FUND

BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
SOURCES:				
1112 GENERAL LEVY	\$ -	\$ -	\$ -	-
1510 EARNED INTEREST	12,076	10,000	-	-100.00%
4869 FEDERAL SUBSIDY	296,287	277,550	222,500	-19.83%
TOTAL REVENUE:	\$ 308,363	\$ 287,550	\$ 222,500	-22.62%
EXPENDITURES				
3900 PROF. SERVICES	\$ 400	\$ 1,000	\$ -	-100.00%
6100 PRINCIPAL PAY	3,724,449	4,392,051	3,843,526	-12.49%
6200 INTEREST PAY	940,474	885,800	770,845	-12.98%
TOTAL EXPENDITURES:	\$ 4,665,323	\$ 5,278,851	\$ 4,614,371	-12.59%
OTHER FINANCING SOURCES:				
7140 TRANSFERS IN	\$ -	\$ -	\$ -	-
7400 CAPITAL LEASE - PRINCIPAL	2,290,913	2,192,051	1,573,526	-28.22%
7500 CAPITAL LEASE - INTEREST	40,975	92,800	87,845	-5.34%
7600 BOND - PRINCIPAL	-	1,922,450	2,270,000	18.08%
7700 BOND - INTEREST	-	793,000	443,950	-44.02%
7900 OTHER SOURCES	-	-	-	-
TOTAL SOURCES (USES)	\$ 2,331,888	\$ 5,000,301	\$ 4,375,321	-12.50%
NET CHANGE IN FUND BALANCE:	\$ (2,025,073)	\$ 9,000	\$ (16,550)	
FUND BALANCE @ END OF YEAR:	\$ 271,817	\$ 280,817	\$ 264,267	

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.

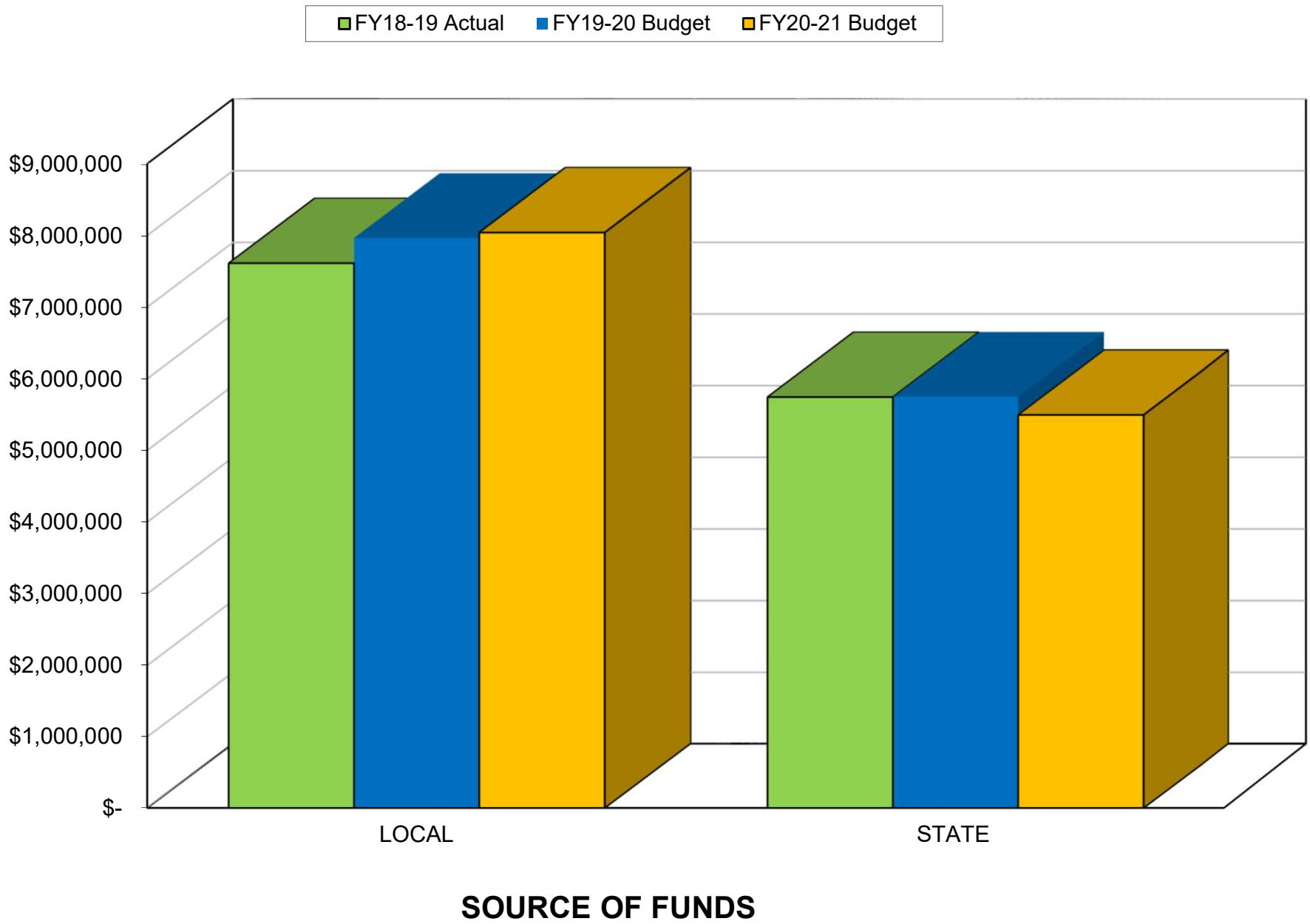
EXPENDITURES

- 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.

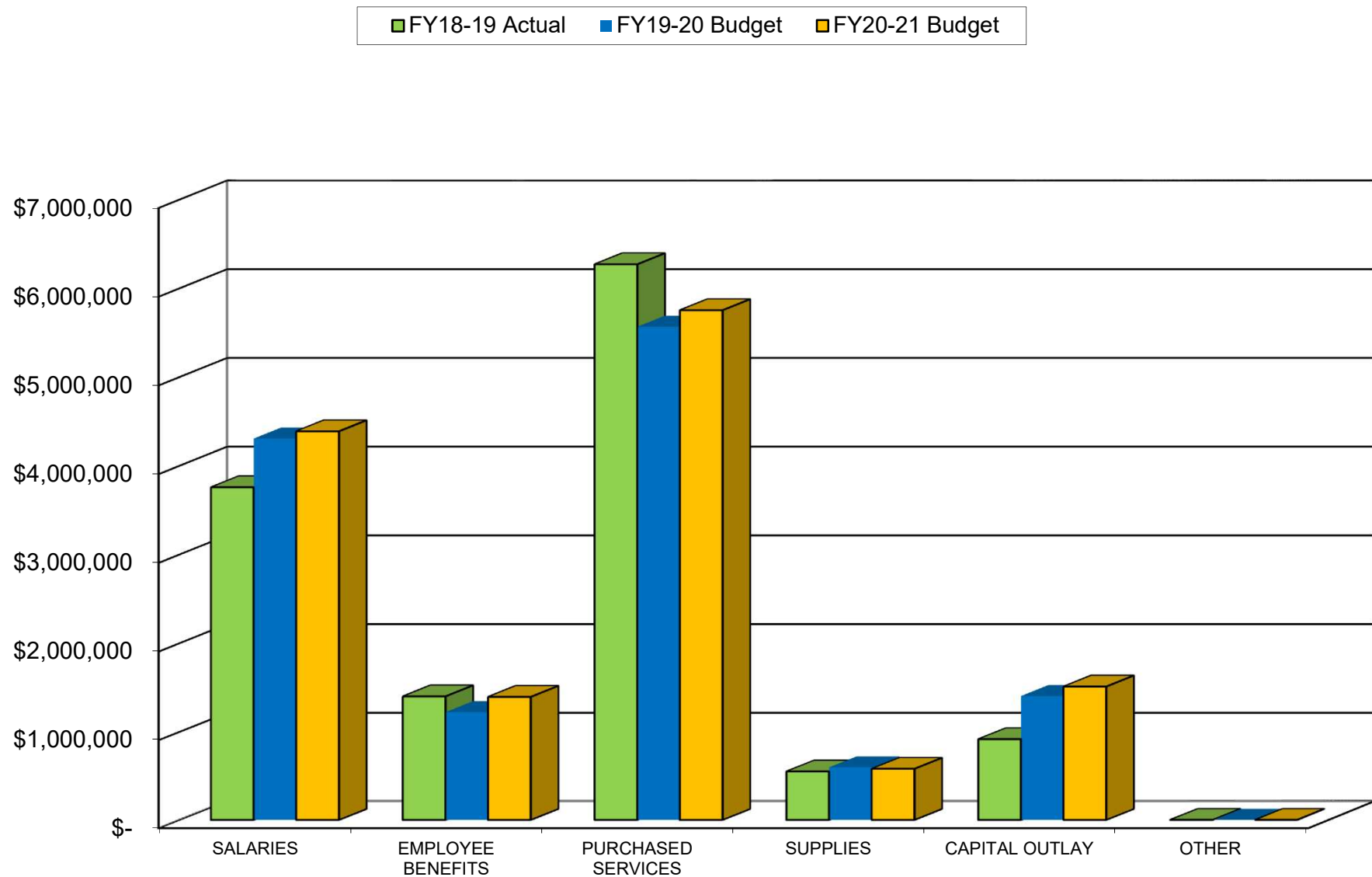
FY 2021 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL	\$ 7,611,690	\$ 7,964,652	\$ 8,040,741	0.96%
STATE	5,744,492	5,750,000	5,495,000	-4.43%
TOTAL REVENUE:	\$ 13,356,182	\$ 13,714,652	\$ 13,535,741	-1.30%
EXPENDITURES				
SALARIES	\$ 3,759,801	\$ 4,308,580	\$ 4,390,450	1.90%
EMPLOYEE BENEFITS	1,402,992	1,225,495	1,397,300	14.02%
PURCHASED SERVICES	6,272,891	5,569,304	5,755,396	3.34%
SUPPLIES	551,766	598,800	582,000	-2.81%
CAPITAL OUTLAY	919,496	1,406,973	1,513,779	7.59%
OTHER	200	650	650	0.00%
NON CAPITAL EQUIPMENT	-	-	-	-
CONTINGENCY	-	30,000	30,000	0.00%
TOTAL EXPENDITURES:	\$ 12,907,146	\$ 13,139,802	\$ 13,669,575	4.03%
NET CHANGE IN FUND BALANCE:	\$ 449,036	\$ 574,850	\$ (133,834)	
FUND BALANCE @ END OF YEAR:	\$ 8,593,803	\$ 9,168,653	\$ 9,034,819	

REVENUE COMPARISON



EXPENDITURE COMPARISON



TYPE OF EXPENDITURE

FY 2021 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1113 GENERAL LEVY	\$ 7,206,669	\$ 7,659,652	\$ 7,844,241	2.41%
1411 FEES	230,084	215,000	146,500	-31.86%
1510 EARNED INTEREST	165,105	90,000	50,000	-44.44%
1999 OTHER REVENUE	9,831	-	-	-
TOTAL LOCAL:	\$ 7,611,690	\$ 7,964,652	\$ 8,040,741	0.96%
STATE SOURCES:				
3500 REGULAR TRANS AID	\$ 674,199	\$ 675,000	\$ 1,265,000	87.41%
3510 SPEC. TRANS AID	5,070,293	5,075,000	4,230,000	-16.65%
3505 VOC ED TRANS AID	-	-	-	-
TOTAL STATE:	\$ 5,744,492	\$ 5,750,000	\$ 5,495,000	-4.43%
TOTAL REVENUE:	\$ 13,356,182	\$ 13,714,652	\$ 13,535,741	-1.30%

FY 2021 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
EXPENDITURES					
PROGRAM:	2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	25,991	20,000	25,000	25.00%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 25,991	\$ 20,000	\$ 25,000	25.00%
PROGRAM:	2551 TRANSPORTATION ADMINISTRATION / CROSSING GUARDS				
1000	SALARIES	\$ 364,038	\$ 559,484	\$ 570,110	1.90%
2000	BENEFITS	42,831	54,000	55,200	2.22%
3000	PROF. SERVICES	170,636	175,200	131,150	-25.14%
4000	SUPPLIES	12,321	25,000	22,000	-12.00%
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	200	300	300	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 590,025	\$ 813,984	\$ 778,760	-4.33%
PROGRAM:	2552 TRANSPORTATION SERVICES				
1000	SALARIES	\$ 3,368,079	\$ 3,400,891	\$ 3,465,510	1.90%
2000	BENEFITS	1,362,811	1,099,046	1,268,000	15.37%
3000	PROF. SERVICES	5,556,250	5,053,608	5,254,000	3.97%
4000	SUPPLIES	496,903	538,800	515,000	-4.42%
5000	CAPITAL OUTLAY	918,433	1,406,673	1,513,279	7.58%
6000	OTHER	-	350	350	0.00%
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 11,702,476	\$ 11,499,368	\$ 12,016,139	4.49%

FY 2021 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
PROGRAM:	2554 TRANSPORTATION MAINTENANCE				
1000	SALARIES	\$ 27,684	\$ 348,205	\$ 354,830	1.90%
2000	BENEFITS	(2,650)	72,449	74,100	2.28%
3000	PROF. SERVICES	518,339	318,000	338,000	6.29%
4000	SUPPLIES	42,542	35,000	45,000	28.57%
5000	CAPITAL OUTLAY	1,063	300	500	66.67%
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 586,978	\$ 773,955	\$ 812,430	4.97%
PROGRAM:	2660 DATA PROCESSING				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	-	-	-	-
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ -	\$ -	\$ -	-
PROGRAM:	3000 PRE-SCHOOL FOR ALL				
1000	SALARIES	\$ -	\$ -	\$ -	-
2000	BENEFITS	-	-	-	-
3000	PROF. SERVICES	1,675	2,496	7,246	190.30%
4000	SUPPLIES	-	-	-	-
5000	CAPITAL OUTLAY	-	-	-	-
6000	OTHER	-	-	-	-
7000	NON CAPITAL EQUIPMENT	-	-	-	-
	TOTAL:	\$ 1,675	\$ 2,496	\$ 7,246	190.30%
PROGRAM:	6000 CONTINGENCY	-	30,000	30,000	0.00%
TOTAL EXPENDITURES		\$ 12,907,146	\$ 13,139,802	\$ 13,669,575	4.03%
NET CHANGE IN FUND BALANCE:		449,036	574,850	(133,834)	
FUND BALANCE @ END OF YEAR:		\$ 8,593,803	\$ 9,168,653	\$ 9,034,819	

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 2021

NAPERVILLE C.U.S.D 203

IL MUNICIPAL RETIREMENT FUND

BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1110 I.M.R.F.	\$ 3,783,283	\$ 3,984,735	\$ 4,022,430	0.95%
1150 SOCIAL SECURITY LEVY	4,182,532	4,394,633	4,433,702	0.89%
1230 C.P.P.R.T.	238,600	238,600	238,600	0.00%
1510 EARNED INTEREST	183,532	110,000	60,000	-45.45%
1999 OTHER REVENUE	-	-	-	-
TOTAL REVENUE:	\$ 8,387,948	\$ 8,727,968	\$ 8,754,732	0.31%
EXPENDITURES				
2120 IMRF	\$ 3,642,298	\$ 3,860,733	\$ 4,033,349	4.47%
2130 FICA	2,043,691	2,129,115	2,101,782	-1.28%
2600 MEDICARE	2,367,342	2,512,376	2,571,708	2.36%
6000 CONTINGENCY	-	40,000	40,000	0.00%
TOTAL EXPENDITURES:	\$ 8,053,330	\$ 8,542,224	\$ 8,746,839	2.40%
NET CHANGE IN FUND BALANCE:	334,618	185,744	7,893	
FUND BALANCE @ END OF YEAR:	\$ 4,000,741	\$ 4,186,485	\$ 4,194,379	

WORKING CASH FUND

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

FY 2021 NAPERVILLE C.U.S.D 203 WORKING CASH FUND BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1115 GENERAL LEVY	\$ 952,982	\$ 1,024,957	\$ 993,068	-3.11%
1510 EARNED INTEREST	22,576	18,000	10,000	-44.44%
TOTAL REVENUE:	\$ 975,558	\$ 1,042,957	\$ 1,003,068	-3.82%
EXPENDITURES				
PROGRAM 8120 PERMANENT TRANSFER				
8000 TRANSFER	\$ -	\$ -	\$ -	-
TOTAL EXPENDITURES:	\$ -	\$ -	\$ -	-
NET CHANGE IN FUND BALANCE:	\$ 975,558	\$ 1,042,957	\$ 1,003,068	
FUND BALANCE @ END OF YEAR:	\$ 13,151,634	\$ 14,194,591	\$ 15,197,659	

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 2021 NAPERVILLE C.U.S.D 203 TORT FUND BUDGET SUMMARY

	FY 2019 ACTUAL	FY 2020 BUDGET	FY 2021 BUDGET	% CHANGE
REVENUE				
LOCAL SOURCES:				
1120 GENERAL LEVY	\$ 1,081,569	\$ 1,125,035	\$ 1,098,395	-2.37%
1510 EARNED INTEREST	25,230	15,000	10,000	-33.33%
1990 OTHER	33,587	-	-	-
TOTAL REVENUE:	\$ 1,140,387	\$ 1,140,035	\$ 1,108,395	-2.78%
EXPENDITURES				
1000 SALARIES	\$ -	\$ -	\$ -	-
2000 EMPLOYEE BENEFITS	-	-	-	-
3000 PROF. SERVICES	1,046,237	1,243,500	1,476,850	18.77%
4000 SUPPLIES	-	-	-	-
5000 CAPITAL OUTLAY	-	-	-	-
6000 OTHER	-	-	-	-
7000 NON CAPITAL EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES:	\$ 1,046,237	\$ 1,243,500	\$ 1,476,850	18.77%
NET CHANGE IN FUND BALANCE:	\$ 94,150	\$ (103,465)	\$ (368,455)	
FUND BALANCE @ END OF YEAR:	\$ 1,865,985	\$ 1,762,520	\$ 1,394,065	