

# **NAPERVILLE COMMUNITY UNIT SCHOOL DISTRICT 203**



## **2014-2015 TENTATIVE BUDGET**

Updated 5/2/14  
Updated 5/28/14  
Approved 6/16/14

**NAPERVILLE COMMUNITY UNIT SCHOOL  
DISTRICT 203**

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**BUDGET**

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FOR FISCAL YEAR JULY 1, 2014 THROUGH JUNE 30, 2015

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**BOARD OF EDUCATION**

	Term Expires
Jackie Romberg, President	2017
Terry Fielden, Vice President	2015
Mike Jaensch	2015
Suzyn Price	2015
Susan Crotty	2017
Kristin Fitzgerald	2017
Donna Wandke	2017

**DISTRICT ADMINISTRATION**

Dan Bridges, Superintendent of Schools  
Kaine Osburn, Deputy Superintendent

Roger Brunelle, Chief Information Officer  
Brad Cauffman, Chief Finance Officer  
Dr. Kate Foley, Associate Superintendent for Pupil Services  
Dr. Jennifer Hester, Associate Superintendent for Learning Services  
Carol Hetman, Chief Human Resources Officer

# 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, 2014, and ending June 30, 2015, 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 6, 2014, until June 16, 2014.

NOTICE IS FURTHER HEREBY GIVEN that a public hearing on said budget will be held at 7:00 p.m. or soon thereafter, on the 16th day of June, 2014, at the Administrative Center Office, 203 W. Hillside Road, Naperville, Illinois.

Dated this 5<sup>th</sup> day of May, 2014.

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 17,200 students in 1 Early Childhood Center, 14 elementary schools, 5 junior high schools, and 2 high schools. It is the ninth largest school district in Illinois.

## **Mission and Strategic Blueprint-Focus2020**

(Currently in draft form)

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 focuses, which comprise the District's Strategic Blueprint-Focus2020:

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

- Expand and implement all-day kindergarten in all elementary schools
- Resources and materials to support the implementation of new literacy and mathematics curriculum aligned to the Common Core State Standards
- Implementation of an online and blended learning initiative in collaboration with two neighboring school districts

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

- Collaborative work time during the summer for site based Rising Star School Improvement teams to analyze student performance data and revise the school improvement plan accordingly
- Professional development and software necessary to support the implementation of a new teacher evaluation model
- Professional learning for staff to ensure culturally relevant practices to support classroom instruction

Strategic Focus 3: Steward resources effectively to promote student learning

- Completion of student demographic study for enrollment projections
- Completion and implementation of recommendations identified through master facility plan process

Strategic Focus 4: Effective communication and community relations

- Complete update of website
- Development of a comprehensive communications and marketing strategy

The fiscal year 2014-2015 proposed budget has been developed to further reach the goals of Strategic Blueprint-Focus2020.

**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 = \$302,617,406  
5.19% increase over prior year.
- Total Budget Expenditures = \$296,595,596  
3.13% increase over prior year.
- Estimated End of Year Fund Balance = \$141,342,894

The largest budget item is personnel costs which make up 80% of total expenditures.

- Instructional (certified) staff is increased by 4.25 FTE. The change to all day kindergarten at seven elementary schools has added 11 FTE. Adjusting for this change in program, the FTE for other instructional staff is decreased by 6.75 FTE.

	Elementary	Junior High	High School	General	Total
Inst. (Certified)	7.35	(3.00)	(0.10)		4.25
Special Ed.	3.00	1.50		7.70	12.20
Inst. Aides	(3.63)				(3.63)
Dual Lang.	5.00				5.00
ELL/Bilingual	1.00				1.00
Custodian	1.00				1.00
IT				2.00	2.00
General				2.30	2.30
Total	13.72	(1.50)	(0.10)	12.0	24.12

Funding for the new position (as identified above) is coming from several sources; 3.50 FTE is being funded from reduction in contracted services as a result of adding these positions; 10.2 FTE is being funded from IDEA grant carryover funds and benefit savings from within this grant; the final 10.42 FTE is being funded from reallocation of funds and reduction in contingency funds.

Total staff payroll for 2014-2015 is budgeted to increase 5.66% over the prior year (includes additional FTE listed above). Benefits are budgeted to increase 9.42% due mainly to the anticipated increase in medical insurance premiums of 5%. Total compensation (salary and benefits) are budgeted to increase 6.6% over the prior year.

### **Future Trends**

The District student enrollment has stabilized and is projected to remain constant for the next few years. The District is currently undergoing an extensive enrollment study to determine future enrollment trends.

The District is currently negotiating with Naperville Unit Maintenance Association (NUMA) as their current contract expires June 30, 2014. The Naperville Education Support Professionals Association (NESPA) contract expires June 30, 2015. The Naperville Unit Education Association (NUEA) contract expires June 30, 2016. The Naperville Transportation Association (NTA) contract expires June 30, 2017.

The District continues to monitor its future revenue and expenditures through the creation and continually updating of its Five Year Financial Forecast.

# BUDGET OVERVIEW

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

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

**REVENUES** are presented by fund and are classified as follows:

Classification	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/Contingency	6000's	In-service, membership fees, and refunds
Transfers	7000's	Transfers to other funds
Tuition	8000's	Vocational and special education tuition

# 2014-15 NAPERVILLE C.U.S.D. 203 ALL FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL	\$ 220,453,391	\$ 225,796,221	\$ 237,916,354	5.37%
STATE	58,573,661	54,595,594	54,747,544	0.28%
FEDERAL	7,410,483	7,296,265	9,953,508	36.42%
<b>TOTAL REVENUE:</b>	<b>\$ 286,437,535</b>	<b>\$ 287,688,080</b>	<b>\$ 302,617,406</b>	<b>5.19%</b>
SALARIES	\$ 139,631,327	\$ 144,168,028	\$ 152,327,305	5.66%
EMPLOYEE BENEFITS	47,965,127	46,474,398	50,579,506	8.83%
TRS ON-BEHALF PAYMENT	33,980,906	34,000,000	34,000,000	0.00%
PROF. SERVICES	18,071,392	17,550,904	19,030,954	8.43%
SUPPLIES	15,513,603	13,191,717	17,091,923	29.57%
CAPITAL OUTLAY	12,496,069	15,104,647	12,040,641	-20.29%
FACILITIES PROJECTS	-	6,400,000	-	-100.00%
OTHER	3,941,205	3,871,580	4,028,352	4.05%
TUITION	6,476,856	6,841,656	6,659,015	-2.67%
CONTINGENCY	-	-	837,900	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 278,076,485</b>	<b>\$ 287,602,930</b>	<b>\$ 296,595,596</b>	<b>3.13%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	\$ 6,676,233	\$ 6,085,563	\$ -	-100.00%
TRANSFERS OUT	(6,676,233)	(6,085,563)	-	-100.00%
<b>TOTAL SOURCES (USES):</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>8,361,050</b>	<b>85,150</b>	<b>6,021,810</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 136,097,312</b>	<b>\$ 136,182,462</b>	<b>\$ 141,342,894</b>	



# 2014-15 NAPERVILLE C.U.S.D 203 ALL FUND SUMMARY

FUND	EDUCATION	CAFETERIA	GRANTS	PRINT CENTER	O&M	LAND CASH	DEBT SVS.	TRANS.	I.M.R.F.	W.C.	TORT	TOTAL
<b>REVENUE</b>												
LOCAL	\$ 182,057,354	\$ 3,758,000	\$ -	\$ 1,050,000	\$ 29,547,000	\$ 10,250	\$ 3,132,400	\$ 6,861,950	\$ 7,432,200	\$ 2,038,500	\$ 2,028,700	\$ 237,916,354
STATE	48,982,500	15,000	953,844	-	-	-	-	4,796,200	-	-	-	54,747,544
FEDERAL	1,713,700	907,500	6,916,908	-	-	-	415,400	-	-	-	-	9,953,508
<b>TOTAL:</b>	<b>\$ 232,753,554</b>	<b>\$ 4,680,500</b>	<b>\$ 7,870,752</b>	<b>\$ 1,050,000</b>	<b>\$ 29,547,000</b>	<b>\$ 10,250</b>	<b>\$ 3,547,800</b>	<b>\$ 11,658,150</b>	<b>\$ 7,432,200</b>	<b>\$ 2,038,500</b>	<b>\$ 2,028,700</b>	<b>\$ 302,617,406</b>
<b>EXPENDITURES</b>												
SALARIES	\$ 134,050,600	\$ -	\$ 5,046,105	\$ 378,000	\$ 8,876,400	\$ -	\$ -	\$ 3,976,200	\$ -	\$ -	\$ -	\$ 152,327,305
BENEFITS	38,105,260	-	1,810,346	122,000	2,091,400	-	-	1,187,900	7,262,600	-	-	50,579,506
TRS ON-BEHALF	34,000,000	-	-	-	-	-	-	-	-	-	-	34,000,000
PROF. SERVICES	5,148,499	4,490,500	389,805	440,500	2,735,650	-	1,000	3,868,000	-	-	1,957,000	19,030,954
SUPPLIES	10,221,359	45,000	402,064	109,500	5,181,000	-	-	1,133,000	-	-	-	17,091,923
CAPITAL OUTLAY	876,759	45,000	50,532	-	9,792,250	-	-	1,276,100	-	-	-	12,040,641
OTHER	302,700	-	171,900	-	12,000	-	3,541,452	300	-	-	-	4,028,352
TUITION	6,659,015	-	-	-	-	-	-	-	-	-	-	6,659,015
CONTINGENCY	437,900	100,000	-	-	200,000	-	-	100,000	-	-	-	837,900
<b>TOTAL:</b>	<b>\$ 229,802,092</b>	<b>\$ 4,680,500</b>	<b>\$ 7,870,752</b>	<b>\$ 1,050,000</b>	<b>\$ 28,888,700</b>	<b>\$ -</b>	<b>\$ 3,542,452</b>	<b>\$ 11,541,500</b>	<b>\$ 7,262,600</b>	<b>\$ -</b>	<b>\$ 1,957,000</b>	<b>\$ 296,595,596</b>
<b>NET CHANGE IN FB:</b>	2,951,462	-	-	-	658,300	10,250	5,348	116,650	169,600	2,038,500	71,700	6,021,810
<b>FB @ END OF YEAR:</b>	<b>\$ 104,587,072</b>	<b>\$ 1,460,452</b>	<b>\$ -</b>	<b>\$ (171,515)</b>	<b>\$ 17,499,514</b>	<b>\$ 199,215</b>	<b>\$ 429,685</b>	<b>\$ 6,805,704</b>	<b>\$ 3,836,197</b>	<b>\$ 6,272,982</b>	<b>\$ 423,588</b>	<b>\$ 141,342,894</b>

# EDUCATIONAL FUND

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The Educational Fund contains the greatest variety and largest volume of financial transactions recorded by the school district. Approximately 80 percent of the total expenditures in any fiscal year are charged to this fund. The Educational Fund expenditures include salaries and benefits for certified or educational support personnel, 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 **TRS ON-BEHALF** expenditures include pensions payments from the State of Illinois.
- 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.

# 2014-15 NAPERVILLE C.U.S.D 203 EDUCATION FUND BUDGET SUMMARY

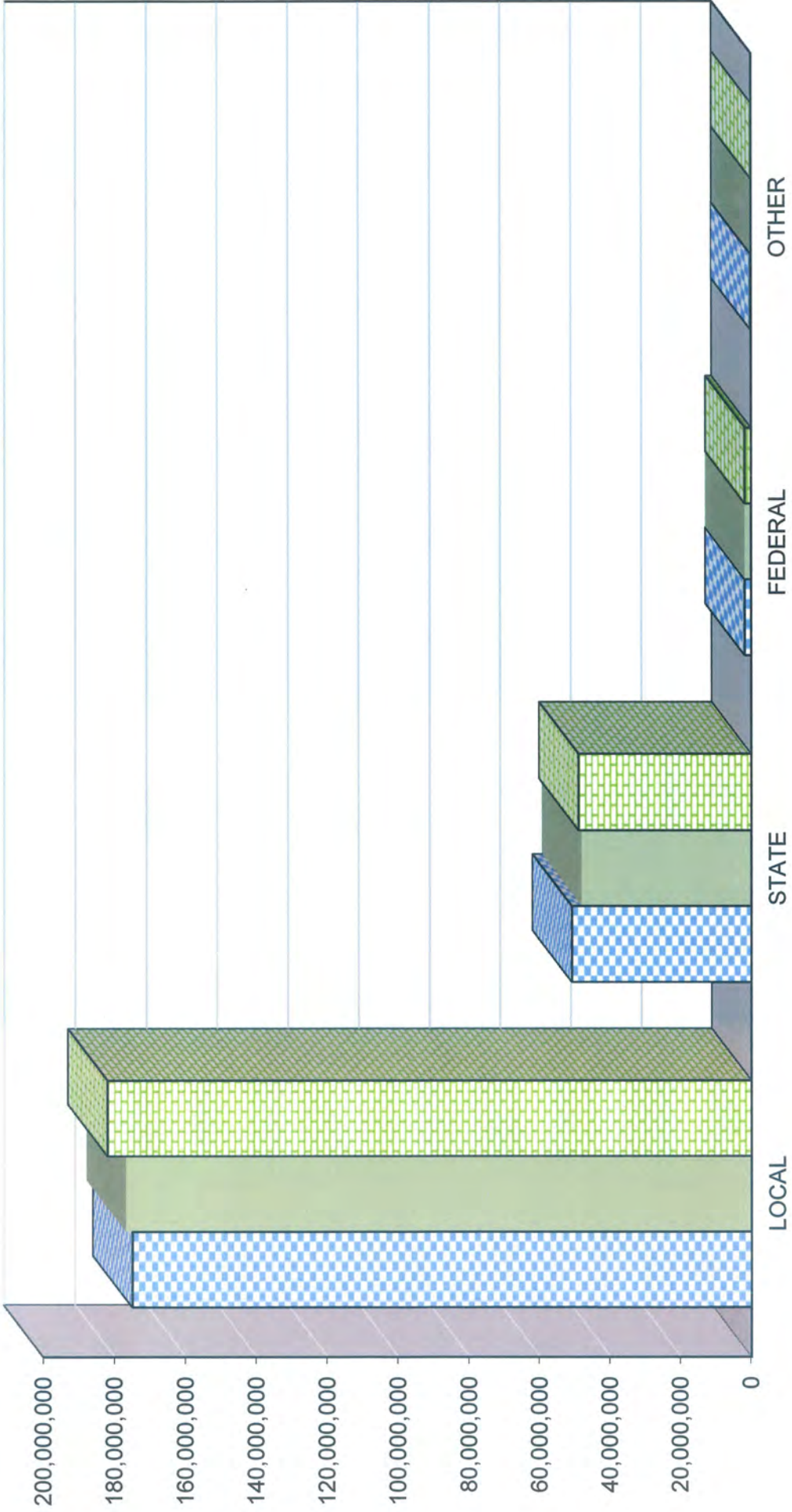
	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
				CHANGE
<b>REVENUE</b>				
LOCAL	\$ 174,994,904	\$ 176,901,740	\$ 182,057,354	2.91%
STATE	50,908,977	48,159,814	48,982,500	1.71%
FEDERAL	1,807,200	1,875,000	1,713,700	-8.60%
OTHER	110,304	-	-	0.00%
<b>TOTAL</b>	<b>\$ 227,821,385</b>	<b>\$ 226,936,554</b>	<b>\$ 232,753,554</b>	<b>2.56%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 123,988,783	\$ 127,757,770	\$ 134,050,600	4.93%
EMPLOYEE BENEFITS	37,263,920	35,493,656	38,376,600	8.12%
TRS ON-BEHALF PAYMENT	33,980,906	34,000,000	34,000,000	0.00%
PROF. SERVICES	5,295,459	5,185,409	4,973,749	-4.08%
SUPPLIES	8,932,653	7,159,837	10,124,769	41.41%
CAPITAL OUTLAY	4,073,959	5,042,021	876,759	-82.61%
OTHER	272,137	233,182	302,700	29.81%
TUITION	6,476,856	6,841,656	6,659,015	-2.67%
CONTINGENCY	-	-	437,900	
<b>TOTAL</b>	<b>\$ 220,284,673</b>	<b>\$ 221,713,531</b>	<b>\$ 229,802,092</b>	<b>3.65%</b>
<b>OTHER FINANCING USES</b>				
TRANSFER TO O&M	\$ 3,600,000	\$ 3,000,000	\$ -	-100.00%
TRANSFER TO DEBT SERVICE	3,076,233	3,085,563	-	-100.00%
<b>TOTAL</b>	<b>\$ 6,676,233</b>	<b>\$ 6,085,563</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$ 226,960,906</b>	<b>\$ 227,799,094</b>	<b>\$ 229,802,092</b>	<b>0.88%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	860,479	(862,540)	2,951,462	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>102,498,150</b>	<b>101,635,610</b>	<b>104,587,072</b>	

The Transfer to O&M was to fund elementary school improvements.

The Transfer to Debt Service was to cover the full abatement of the 2012 Debt Service Levy.

# EDUCATION FUND REVENUE COMPARISON

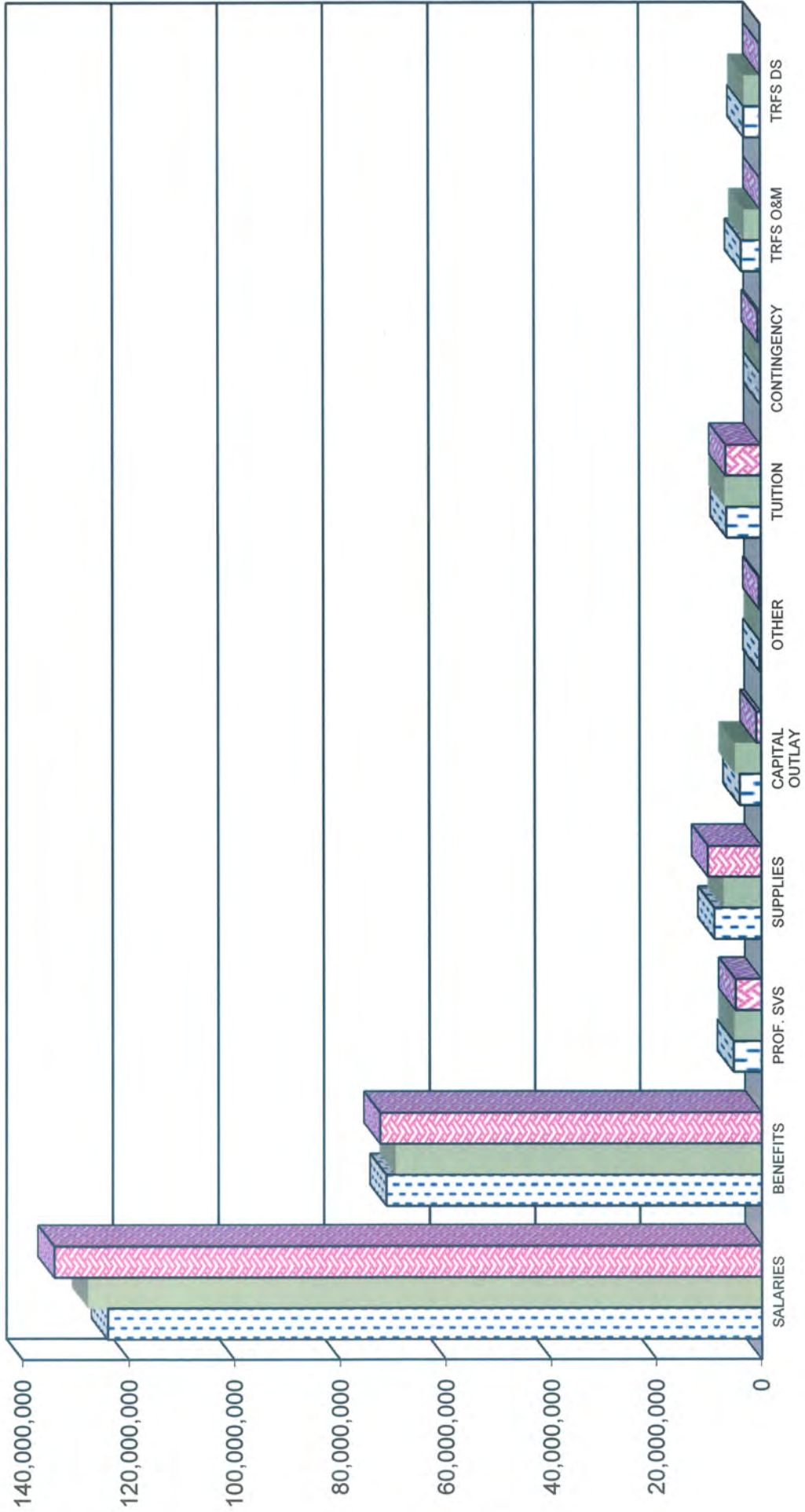
■ FY13 Actual   
 ■ FY14 Budget   
 ■ FY15 Budget



SOURCE OF FUNDS

# EDUCATION FUND EXPENDITURE COMPARISON

■ FY13 Actual   
 ■ FY14 Budget   
 ■ FY15 Budget



**TYPE OF EXPENDITURE**

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1110 GENERAL LEVY	\$ 162,074,322	\$ 164,284,619	\$ 154,155,600	-6.17%
1113 TIF SURPLUS - NAVISTAR	420,000	420,000	516,000	22.86%
1140 SPEC. ED. LEVY	4,524,612	5,862,039	20,798,400	254.80%
1230 C.P.P.R.T.	1,891,668	2,000,000	2,270,000	13.50%
1310 REGULAR TUITION	239,514	225,000	227,700	1.20%
1321 SUMMER SCH. TUITION	496,238	500,000	496,300	-0.74%
1510 EARNED INTEREST	208,679	125,000	119,200	-4.64%
1711 ATHLETIC ADMISSIONS	172,807	160,000	152,200	-4.88%
1712 ADMISSIONS - OTHER	71,375	75,000	78,300	4.40%
1720 FEES	2,017,181	1,530,000	1,473,752	-3.68%
1730 SPECIAL FEES	166,915	270,000	190,002	-29.63%
1810 TEXTBOOK FEES	1,314,808	1,200,000	1,328,600	10.72%
1890 SALE OF TEXTBOOKS	1,899	-	-	0.00%
1900 OTHER LOCAL	1,394,886	250,082	251,300	0.49%
<b>TOTAL LOCAL:</b>	<b>\$ 174,994,904</b>	<b>\$ 176,901,740</b>	<b>\$ 182,057,354</b>	<b>2.91%</b>
<b>STATE SOURCES</b>				
3001 GENERAL STATE AID	\$ 6,130,450	\$ 5,740,594	\$ 6,249,000	8.86%
3099 ALOP ROE	937,816	950,000	949,600	-0.04%
3100 SPECIAL EDUCATION	9,677,226	7,347,220	7,661,900	4.28%
3370 DRIVER ED AID	167,250	122,000	122,000	0.00%
3998 TRS ON-BEHALF PMT	33,980,906	34,000,000	34,000,000	0.00%
3999 OTHER	15,329	-	-	0.00%
<b>TOTAL STATE:</b>	<b>\$ 50,908,977</b>	<b>\$ 48,159,814</b>	<b>\$ 48,982,500</b>	<b>1.71%</b>
<b>FEDERAL SOURCES</b>				
4600 IDEA	\$ 1,065,459	\$ 975,000	\$ 975,000	0.00%
4991 MEDICAID REIMBURSEMENT	741,741	900,000	738,700	-17.92%
4999 OTHER	-	-	-	0.00%
<b>TOTAL FEDERAL:</b>	<b>\$ 1,807,200</b>	<b>\$ 1,875,000</b>	<b>\$ 1,713,700</b>	<b>-8.60%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>OTHER</b>				
7100 TRANSFERS IN	\$ -	\$ -	-	0.00%
7120 RECEIPT OF WORKING CASH	-	-	-	0.00%
7210 PRINCIPAL ON BONDS SOLD	-	-	-	0.00%
7320 SALE OF PROPERTY	-	-	-	0.00%
7400 OTHER FINANCING SOURCES	110,304	-	-	0.00%
<b>TOTAL OTHER:</b>	<b>110,304</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REVENUE</b>	<b>\$ 227,821,385</b>	<b>\$ 226,936,554</b>	<b>\$ 232,753,554</b>	<b>2.56%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM:</b>	<b>1100</b>	<b>REGULAR EDUCATION</b>			
1000	SALARIES	\$ 63,051,605	\$ 65,665,413	\$ 67,707,100	3.11%
2000	BENEFITS	18,782,439	18,275,963	18,878,500	3.30%
2000	TRS ON-BEHALF PAYMENT	33,980,906	34,000,000	34,000,000	0.00%
3000	PROF. SERVICES	1,402,722	1,273,270	1,326,375	4.17%
4000	SUPPLIES	5,651,695	4,030,933	6,312,024	56.59%
5000	CAPITAL OUTLAY	417,252	2,131,036	323,759	-84.81%
6000	OTHER	4,886	5,000	12,000	140.00%
	<b>TOTAL:</b>	<b>\$ 123,291,505</b>	<b>\$ 125,381,615</b>	<b>\$ 128,559,758</b>	<b>2.53%</b>
<b>PROGRAM:</b>	<b>1200</b>	<b>SPECIAL EDUCATION</b>			
1000	SALARIES	\$ 14,694,683	\$ 14,745,797	\$ 15,301,000	3.77%
2000	BENEFITS	4,611,051	3,836,795	3,977,600	3.67%
3000	PROF. SERVICES	164,163	190,556	255,137	33.89%
4000	SUPPLIES	403,786	378,954	258,830	-31.70%
5000	CAPITAL OUTLAY	6,585	25,000	25,000	0.00%
6000	OTHER	9,748	12,200	15,500	27.05%
	<b>TOTAL:</b>	<b>\$ 19,890,016</b>	<b>\$ 19,189,302</b>	<b>\$ 19,833,067</b>	<b>3.35%</b>
<b>PROGRAM:</b>	<b>1400</b>	<b>VOCATIONAL EDUCATION</b>			
1000	SALARIES	\$ 3,043,478	\$ 3,166,731	\$ 3,319,800	4.83%
2000	BENEFITS	920,589	900,191	914,500	1.59%
3000	PROF. SERVICES	412	6,800	-	-100.00%
4000	SUPPLIES	37,595	34,315	21,650	-36.91%
5000	CAPITAL OUTLAY	-	39,985	-	-100.00%
6000	OTHER	16,748	20,050	-	-100.00%
	<b>TOTAL:</b>	<b>\$ 4,018,822</b>	<b>\$ 4,168,072</b>	<b>\$ 4,255,950</b>	<b>2.11%</b>
<b>PROGRAM:</b>	<b>1500</b>	<b>INTERSCHOLASTICS</b>			
1000	SALARIES	\$ 3,133,170	\$ 3,057,822	\$ 3,242,700	6.05%
2000	BENEFITS	491,434	438,455	566,100	29.11%
3000	PROF. SERVICES	244,643	299,293	300,000	0.24%
4000	SUPPLIES	148,676	123,268	125,000	1.41%
5000	CAPITAL OUTLAY	455	3,000	3,000	0.00%
6000	OTHER	124,284	75,232	60,000	-20.25%
	<b>TOTAL:</b>	<b>\$ 4,142,662</b>	<b>\$ 3,997,070</b>	<b>\$ 4,296,800</b>	<b>7.50%</b>



# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>1600 SUMMER SCHOOL</b>				
	1000 SALARIES	\$ 875,872	\$ 804,687	\$ 842,100	4.65%
	2000 BENEFITS	20,840	2,415	14,900	516.98%
	3000 PROF. SERVICES	-	16,300	2,000	-87.73%
	4000 SUPPLIES	28,527	31,649	3,000	-90.52%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 925,239</b>	<b>\$ 855,051</b>	<b>\$ 862,000</b>	<b>0.81%</b>
<b>PROGRAM:</b>	<b>1650 GIFTED</b>				
	1000 SALARIES	\$ 2,048,115	\$ 2,078,124	\$ 2,251,500	8.34%
	2000 BENEFITS	653,474	602,355	703,300	16.76%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 2,701,589</b>	<b>\$ 2,680,479</b>	<b>\$ 2,954,800</b>	<b>10.23%</b>
<b>PROGRAM:</b>	<b>1800 ENGLISH LANGUAGE LEARNERS</b>				
	1000 SALARIES	\$ 3,167,739	\$ 3,220,529	\$ 3,894,300	20.92%
	2000 BENEFITS	909,054	610,397	1,020,000	67.10%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 4,076,793</b>	<b>\$ 3,830,926</b>	<b>\$ 4,914,300</b>	<b>28.28%</b>
<b>PROGRAM:</b>	<b>1900 PARTNERS FOR SUCCESS</b>				
	1000 SALARIES	\$ 9,819	\$ 7,500	\$ 7,500	0.00%
	2000 BENEFITS	3,061	-	3,000	0.00%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 12,880</b>	<b>\$ 7,500</b>	<b>\$ 10,500</b>	<b>40.00%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
					CHANGE
<b>PROGRAM:</b>	<b>2110 ATTENDANCE &amp; SOCIAL WORK SERVICES</b>				
	1000 SALARIES	\$ 2,156,935	\$ 2,481,694	\$ 2,650,700	6.81%
	2000 BENEFITS	611,633	717,684	716,800	-0.12%
	3000 PROF. SERVICES	7,459	8,000	8,000	0.00%
	4000 SUPPLIES	10,543	6,000	13,500	125.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 2,786,570</b>	<b>\$ 3,213,378</b>	<b>\$ 3,389,000</b>	<b>5.47%</b>
<b>PROGRAM:</b>	<b>2120 GUIDANCE</b>				
	1000 SALARIES	\$ 3,396,925	\$ 3,607,222	\$ 3,231,700	-10.41%
	2000 BENEFITS	837,931	904,912	798,200	-11.79%
	3000 PROF. SERVICES	2,375	12,000	10,000	-16.67%
	4000 SUPPLIES	6,564	6,600	7,000	6.06%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 4,243,795</b>	<b>\$ 4,530,734</b>	<b>\$ 4,046,900</b>	<b>-10.68%</b>
<b>PROGRAM:</b>	<b>2130 HEALTH SERVICES</b>				
	1000 SALARIES	\$ 2,290,980	\$ 2,356,541	\$ 2,561,500	8.70%
	2000 BENEFITS	541,132	533,382	565,200	5.97%
	3000 PROF. SERVICES	751	6,300	6,000	-4.76%
	4000 SUPPLIES	21,863	22,000	35,000	59.09%
	5000 CAPITAL OUTLAY	-	5,000	5,000	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 2,854,726</b>	<b>\$ 2,923,223</b>	<b>\$ 3,172,700</b>	<b>8.53%</b>
<b>PROGRAM:</b>	<b>2140 PSYCHOLOGICAL SERVICES</b>				
	1000 SALARIES	\$ 1,684,501	\$ 1,780,450	\$ 1,830,700	2.82%
	2000 BENEFITS	521,318	436,593	512,500	17.39%
	3000 PROF. SERVICES	-	3,000	-	-100.00%
	4000 SUPPLIES	21,024	5,000	40,000	700.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 2,226,843</b>	<b>\$ 2,225,043</b>	<b>\$ 2,383,200</b>	<b>7.11%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE	
<b>PROGRAM:</b>	<b>2150</b>	<b>SPEECH PATHOLOGY &amp; AUDIOLOGY SERVICES</b>				
	1000	SALARIES	\$ 2,347,266	\$ 2,482,680	\$ 2,927,400	17.91%
	2000	BENEFITS	672,036	590,441	781,400	32.34%
	3000	PROF. SERVICES	80,700	50,000	60,000	20.00%
	4000	SUPPLIES	14,448	28,890	28,890	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		<b>TOTAL:</b>	<b>\$ 3,114,450</b>	<b>\$ 3,152,011</b>	<b>\$ 3,797,690</b>	<b>20.48%</b>
<b>PROGRAM:</b>	<b>2190</b>	<b>DIRECTORS OF SAFETY</b>				
	1000	SALARIES	\$ 91,652	\$ 139,315	\$ 96,000	-31.09%
	2000	BENEFITS	14,220	8,916	10,700	20.01%
	3000	PROF. SERVICES	231,495	200,000	200,000	0.00%
	4000	SUPPLIES	-	-	-	0.00%
	5000	CAPITAL OUTLAY	-	-	-	0.00%
	6000	OTHER	-	-	-	0.00%
		<b>TOTAL:</b>	<b>\$ 337,367</b>	<b>\$ 348,231</b>	<b>\$ 306,700</b>	<b>-11.93%</b>
<b>PROGRAM:</b>	<b>2210</b>	<b>IMPROVEMENT OF INSTRUCTIONAL SERVICES</b>				
	1000	SALARIES	\$ 3,601,154	\$ 3,799,025	\$ 4,636,200	22.04%
	2000	BENEFITS	908,909	885,859	1,074,300	21.27%
	3000	PROF. SERVICES	189,663	200,964	185,000	-7.94%
	4000	SUPPLIES	172,408	400,136	488,650	22.12%
	5000	CAPITAL OUTLAY	236,674	426,000	20,000	-95.31%
	6000	OTHER	24,428	2,700	68,500	2437.04%
		<b>TOTAL:</b>	<b>\$ 5,133,236</b>	<b>\$ 5,714,684</b>	<b>\$ 6,472,650</b>	<b>13.26%</b>
<b>PROGRAM:</b>	<b>2220</b>	<b>EDUCATIONAL MEDIA SERVICES</b>				
	1000	SALARIES	\$ 3,268,865	\$ 3,261,413	\$ 3,369,500	3.31%
	2000	BENEFITS	1,015,544	980,836	1,076,100	9.71%
	3000	PROF. SERVICES	33,903	50,000	50,000	0.00%
	4000	SUPPLIES	315,124	249,370	715,935	187.10%
	5000	CAPITAL OUTLAY	71,768	200,000	-	-100.00%
	6000	OTHER	-	-	-	0.00%
		<b>TOTAL:</b>	<b>\$ 4,705,204</b>	<b>\$ 4,741,619</b>	<b>\$ 5,211,535</b>	<b>9.91%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2230 ASSESSMENT &amp; TESTING</b>				
1000	SALARIES	\$ 272,102	\$ 246,191	\$ 398,400	61.83%
2000	BENEFITS	85,022	66,829	121,000	81.06%
3000	PROF. SERVICES	172,405	157,080	149,500	-4.83%
4000	SUPPLIES	89,548	68,300	32,580	-52.30%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	2,746	3,000	4,200	40.00%
	<b>TOTAL:</b>	<b>\$ 621,823</b>	<b>\$ 541,400</b>	<b>\$ 705,680</b>	<b>30.34%</b>
<b>PROGRAM:</b>	<b>2310 BOARD OF EDUCATION SERVICES</b>				
1000	SALARIES	\$ 109,947	\$ 168,404	\$ 238,500	41.62%
2000	BENEFITS	24,353	23,699	29,700	25.32%
3000	PROF. SERVICES	859,739	751,500	666,000	-11.38%
4000	SUPPLIES	42,039	59,800	46,000	-23.08%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	67,334	67,500	70,000	3.70%
	<b>TOTAL:</b>	<b>\$ 1,103,412</b>	<b>\$ 1,070,903</b>	<b>\$ 1,050,200</b>	<b>-1.93%</b>
<b>PROGRAM:</b>	<b>2320 EXECUTIVE ADMINISTRATION SERVICES</b>				
1000	SALARIES	\$ 725,262	\$ 814,177	\$ 920,400	13.05%
2000	BENEFITS	158,133	171,474	172,000	0.31%
3000	PROF. SERVICES	22,978	88,500	171,000	93.22%
4000	SUPPLIES	18,692	25,500	15,700	-38.43%
5000	CAPITAL OUTLAY	167	-	-	0.00%
6000	OTHER	8,231	8,000	23,400	192.50%
	<b>TOTAL:</b>	<b>\$ 933,463</b>	<b>\$ 1,107,651</b>	<b>\$ 1,302,500</b>	<b>17.59%</b>
<b>PROGRAM:</b>	<b>2330 SPECIAL AREA ADMINISTRATION SERVICES</b>				
1000	SALARIES	\$ 1,125,861	\$ 1,078,201	\$ 1,023,400	-5.08%
2000	BENEFITS	278,294	279,065	279,400	0.12%
3000	PROF. SERVICES	2,870	17,000	17,000	0.00%
4000	SUPPLIES	12,073	16,000	63,000	293.75%
5000	CAPITAL OUTLAY	-	5,000	5,000	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 1,419,098</b>	<b>\$ 1,395,266</b>	<b>\$ 1,387,800</b>	<b>-0.54%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2410 OFFICE OF THE PRINCIPAL SERVICES</b>				
	1000 SALARIES	\$ 7,375,030	\$ 7,339,573	\$ 7,677,500	4.60%
	2000 BENEFITS	2,164,924	2,160,360	2,530,400	17.13%
	3000 PROF. SERVICES	110,245	88,415	88,415	0.00%
	4000 SUPPLIES	11,893	11,500	11,500	0.00%
	5000 CAPITAL OUTLAY	13,090	-	-	0.00%
	6000 OTHER	-	13,000	13,000	0.00%
	<b>TOTAL:</b>	<b>\$ 9,675,182</b>	<b>\$ 9,612,848</b>	<b>\$ 10,320,815</b>	<b>7.36%</b>
<b>PROGRAM:</b>	<b>2490 OTHER SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>				
	1000 SALARIES	\$ 1,439,968	\$ 1,493,806	\$ 1,437,100	-3.80%
	2000 BENEFITS	398,722	339,179	427,400	26.01%
	3000 PROF. SERVICES	-	-	-	0.00%
	4000 SUPPLIES	-	-	-	0.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 1,838,690</b>	<b>\$ 1,832,985</b>	<b>\$ 1,864,500</b>	<b>1.72%</b>
<b>PROGRAM:</b>	<b>2510 DIRECTION OF BUSINESS SUPPORT SERVICES</b>				
	1000 SALARIES	\$ 186,974	\$ 161,548	\$ 183,500	13.59%
	2000 BENEFITS	30,445	36,462	48,500	33.02%
	3000 PROF. SERVICES	3,376	4,500	500	-88.89%
	4000 SUPPLIES	-	1,000	-	-100.00%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	40	1,500	-	-100.00%
	<b>TOTAL:</b>	<b>\$ 220,835</b>	<b>\$ 205,010</b>	<b>\$ 232,500</b>	<b>13.41%</b>
<b>PROGRAM:</b>	<b>2520 FISCAL SERVICES</b>				
	1000 SALARIES	\$ 521,773	\$ 547,086	\$ 586,800	7.26%
	2000 BENEFITS	133,437	98,936	175,600	77.49%
	3000 PROF. SERVICES	71,079	81,000	135,500	67.28%
	4000 SUPPLIES	4,176	6,500	6,000	-7.69%
	5000 CAPITAL OUTLAY	2,938,243	30,000	25,000	-16.67%
	6000 OTHER	860	2,000	2,500	25.00%
	<b>TOTAL:</b>	<b>\$ 3,669,568</b>	<b>\$ 765,522</b>	<b>\$ 931,400</b>	<b>21.67%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
					CHANGE
<b>PROGRAM:</b>	<b>2540 Data/Phone Lines</b>				
1000	SALARIES	\$ -	\$ -	-	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	778,542	789,419	578,552	-26.71%
4000	SUPPLIES	242,265	29,170	39,000	33.70%
5000	CAPITAL OUTLAY	150,046	155,000	50,000	-67.74%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 1,170,853</b>	<b>\$ 973,589</b>	<b>\$ 667,552</b>	<b>-31.43%</b>
<b>PROGRAM:</b>	<b>2560 FOOD SERVICES</b>				
1000	SALARIES	\$ 635,324	\$ 600,000	\$ 779,600	29.93%
2000	BENEFITS	149,547	95,800	193,800	102.30%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 784,871</b>	<b>\$ 695,800</b>	<b>\$ 973,400</b>	<b>39.90%</b>
<b>PROGRAM:</b>	<b>2570 INTERNAL SERVICES</b>				
1000	SALARIES	\$ 59,772	\$ 15,677	\$ 45,700	191.51%
2000	BENEFITS	11,131	-	9,900	0.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 70,903</b>	<b>\$ 15,677</b>	<b>\$ 55,600</b>	<b>254.66%</b>
<b>PROGRAM:</b>	<b>2620 PLANNING, RESEARCH, DEVELOPMENT &amp; EVALUATION</b>				
1000	SALARIES	\$ 15,039	\$ 15,340	\$ 16,000	4.30%
2000	BENEFITS	5,666	19,638	5,900	-69.96%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 20,705</b>	<b>\$ 34,978</b>	<b>\$ 21,900</b>	<b>-37.39%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>2630</b>	<b>INFORMATION SERVICES</b>			
1000	SALARIES	\$ 84,723	\$ 86,437	\$ 86,500	0.07%
2000	BENEFITS	26,496	6,420	13,100	104.05%
3000	PROF. SERVICES	92,608	102,000	99,700	-2.25%
4000	SUPPLIES	5,266	10,000	7,500	-25.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	1,370	2,300	2,000	-13.04%
	<b>TOTAL:</b>	<b>\$ 210,463</b>	<b>\$ 207,157</b>	<b>\$ 208,800</b>	<b>0.79%</b>
<b>PROGRAM:</b>	<b>2640</b>	<b>STAFF SERVICES</b>			
1000	SALARIES	\$ 792,549	\$ 737,796	\$ 806,900	9.37%
2000	BENEFITS	1,947,266	2,088,213	2,145,100	2.72%
3000	PROF. SERVICES	132,056	138,170	148,020	7.13%
4000	SUPPLIES	7,803	11,500	7,500	-34.78%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	3,698	5,700	5,700	0.00%
	<b>TOTAL:</b>	<b>\$ 2,883,372</b>	<b>\$ 2,981,379</b>	<b>\$ 3,113,220</b>	<b>4.42%</b>
<b>PROGRAM:</b>	<b>2660</b>	<b>DATA PROCESSING SERVICES</b>			
1000	SALARIES	\$ 1,665,611	\$ 1,684,858	\$ 1,824,900	8.31%
2000	BENEFITS	280,291	308,937	286,560	-7.24%
3000	PROF. SERVICES	671,307	645,900	632,300	-2.11%
4000	SUPPLIES	1,621,202	1,523,390	1,852,600	21.61%
5000	CAPITAL OUTLAY	239,679	2,022,000	420,000	-79.23%
6000	OTHER	2,464	15,000	15,000	0.00%
	<b>TOTAL:</b>	<b>\$ 4,480,554</b>	<b>\$ 6,200,085</b>	<b>\$ 5,031,360</b>	<b>-18.85%</b>
<b>PROGRAM:</b>	<b>2900</b>	<b>OTHER SUPPORT SERVICES</b>			
1000	SALARIES	\$ -	\$ -	\$ 37,700	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	-	-	32,000	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,700</b>	<b>0.00%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM:</b>	<b>3000 COMMUNITY SERVICES</b>				
	1000 SALARIES	\$ 116,089	\$ 113,733	\$ 118,000	3.75%
	2000 BENEFITS	55,528	73,450	53,800	-26.75%
	3000 PROF. SERVICES	19,968	5,442	27,500	405.33%
	4000 SUPPLIES	45,443	80,062	90,500	13.04%
	5000 CAPITAL OUTLAY	-	-	-	0.00%
	6000 OTHER	5,300	-	10,900	0.00%
	<b>TOTAL:</b>	<b>\$ 242,328</b>	<b>\$ 272,687</b>	<b>\$ 300,700</b>	<b>10.27%</b>
<b>PROGRAM:</b>	<b>4110 PAYMENTS FOR REGULAR EDUCATION PROGRAMS</b>				
	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%
	8000 TUITION	-	183,000	-	-100.00%
	<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ 183,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>PROGRAM:</b>	<b>4120 PAYMENTS FOR SPECIAL EDUCATION PROGRAMS</b>				
	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%
	8000 TUITION	6,476,856	6,658,656	6,659,015	0.01%
	<b>TOTAL:</b>	<b>\$ 6,476,856</b>	<b>\$ 6,658,656</b>	<b>\$ 6,659,015</b>	<b>0.01%</b>
<b>PROGRAM:</b>	<b>4140 PAYMENTS FOR VOCATIONAL EDUCATION PROGRAMS</b>				
	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%
	8000 TUITION	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>



# 2014-15 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>OTHER FINANCING USES</b>				
6000 Contingency	\$ -	\$ -	\$ 437,900	0.00%
7000 Transfer to O&M	3,600,000	3,000,000	-	-100.00%
7000 Transfer to Debt Serv	3,076,233	3,085,563	-	-100.00%
<b>TOTAL:</b>	<b>\$ 6,676,233</b>	<b>\$ 6,085,563</b>	<b>\$ 437,900</b>	<b>-92.80%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>				
	<b>\$ 226,960,906</b>	<b>\$ 227,799,094</b>	<b>\$ 229,802,092</b>	<b>0.88%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>860,479</b>	<b>(862,540)</b>	<b>2,951,462</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 102,498,150</b>	<b>\$ 101,635,610</b>	<b>\$ 104,587,072</b>	

# 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 Sodexo. Expenditures in the fund consists of salaries and benefits for custodial services, payments to Sodexo, repair of equipment, and certain equipment acquisitions.

# 2014-15 NAPERVILLE C.U.S.D 203 CAFETERIA FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
				CHANGE
<b>REVENUE</b>				
1510 INTEREST EARNINGS	\$ -	\$ 2,500	\$ -	-100.00%
1610 MILK PURCHASES	-	-	-	0.00%
1611 CAFETERIA RECEIPTS	3,229,937	3,900,000	3,513,000	-9.92%
1690 OTHER REVENUE	100,540	-	70,000	0.00%
1691 COMMODITY USAGE	147,735	-	175,000	0.00%
3360 STATE AID - FREE LUNCHES	17,402	30,000	15,000	-50.00%
4210 FEDERAL AID - LUNCHES	983,404	900,000	900,000	0.00%
4215 FEDERAL AID - MILK	7,796	6,000	7,500	25.00%
<b>TOTAL REVENUE:</b>	<b>\$ 4,486,814</b>	<b>\$ 4,838,500</b>	<b>\$ 4,680,500</b>	<b>-3.27%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	4,055,831	4,326,000	4,490,500	3.80%
4000 SUPPLIES	36,984	35,500	45,000	26.76%
5000 CAPITAL OUTLAY	-	45,000	45,000	0.00%
6000 OTHER	672	-	-	0.00%
6000 CONTINGENCY	-	-	100,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,093,487</b>	<b>\$ 4,406,500</b>	<b>\$ 4,680,500</b>	<b>6.22%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>393,327</b>	<b>432,000</b>	<b>-</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>1,028,452</b>	<b>1,460,452</b>	<b>1,460,452</b>	

# 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, purchases and supplies in accordance with the specific grant restrictions.

**2014-15  
NAPERVILLE C.U.S.D 203  
GRANT FUND  
BUDGET SUMMARY**

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
1000 LOCAL SOURCES	\$ 88,400	\$ 31,700	\$ -	-100.00%
3000 STATE SOURCES	873,663	979,780	953,844	-2.65%
4000 FEDERAL SOURCES	4,160,724	4,079,542	6,916,908	69.55%
7000 TRANSFERS	(110,304)	-	-	0.00%
<b>TOTAL REVENUE:</b>	<b>\$ 5,012,483</b>	<b>\$ 5,091,022</b>	<b>\$ 7,870,752</b>	<b>54.60%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ 3,395,895	\$ 3,803,720	\$ 5,046,105	32.66%
2000 EMPLOYEE BENEFITS	405,427	267,492	1,810,346	576.79%
3000 PROF. SERVICES	217,927	401,520	389,805	-2.92%
4000 SUPPLIES	803,990	495,980	402,064	-18.94%
5000 CAPITAL OUTLAY	88,340	45,310	50,532	11.53%
6000 OTHER	100,904	77,000	171,900	123.25%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,012,483</b>	<b>\$ 5,091,022</b>	<b>\$ 7,870,752</b>	<b>54.60%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

# 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 both school district 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.

**2014-15  
NAPERVILLE C.U.S.D 203  
DISTRICT PRINT CENTER FUND  
BUDGET SUMMARY**

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
				CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1120 GENERAL LEVY	\$ -	\$ -	-	0.00%
1510 EARNED INTEREST	-	-	-	0.00%
1940 PRINTING SERVICES	325,982	318,218	325,000	2.13%
9902 SUPPLY REIMBURSEMENT	608,168	742,508	725,000	-2.36%
<b>TOTAL REVENUE:</b>	<b>\$ 934,150</b>	<b>\$ 1,060,726</b>	<b>\$ 1,050,000</b>	<b>-1.01%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ 346,739	\$ 377,675	\$ 378,000	0.09%
2000 EMPLOYEE BENEFITS	104,905	110,350	122,000	10.56%
3000 PROF. SERVICES	437,337	447,425	440,500	-1.55%
4000 SUPPLIES	94,258	86,400	109,500	26.74%
5000 CAPITAL OUTLAY	-	-	-	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 983,239</b>	<b>\$ 1,021,850</b>	<b>\$ 1,050,000</b>	<b>2.75%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ (49,089)</b>	<b>\$ 38,876</b>	<b>\$ -</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ (210,391)</b>	<b>\$ (171,515)</b>	<b>\$ (171,515)</b>	

# 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 24.5 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.



# 2014-15

## NAPERVILLE C.U.S.D. 203

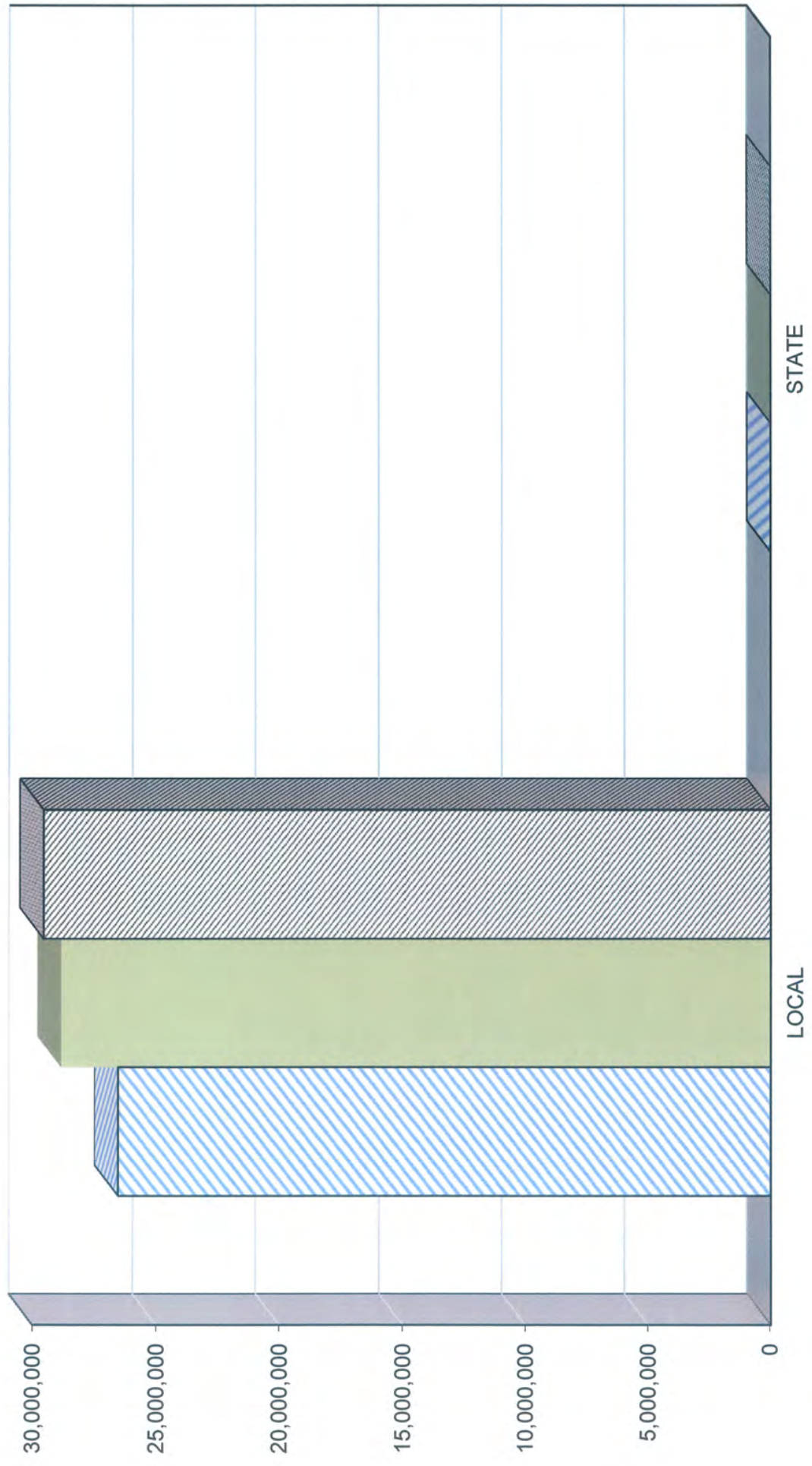
### OPERATIONS AND MAINTENANCE FUND

### BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL	\$ 26,527,639	\$ 28,851,437	\$ 29,547,000	2.41%
STATE	-	-	-	0.00%
<b>TOTAL REVENUE:</b>	<b>\$ 26,527,639</b>	<b>\$ 28,851,437</b>	<b>\$ 29,547,000</b>	<b>2.41%</b>
SALARIES	\$ 8,059,903	\$ 8,298,863	\$ 8,876,400	6.96%
EMPLOYEE BENEFITS	1,991,565	2,012,700	2,091,400	3.91%
PROF. SERVICES	2,948,259	2,413,150	2,735,650	13.36%
SUPPLIES	4,672,028	4,281,000	5,181,000	21.02%
CAPITAL OUTLAY	7,218,637	8,235,316	9,792,250	18.91%
FACILITIES PROJECTS	-	6,400,000	-	-100.00%
OTHER	13,227	12,000	12,000	0.00%
CONTINGENCY	-	-	200,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 24,903,619</b>	<b>\$ 31,653,029</b>	<b>\$ 28,888,700</b>	<b>-8.73%</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
TRANSFERS IN	\$ 3,600,000	\$ 3,000,000	\$ -	-100.00%
TRANSFERS OUT	-	-	-	0.00%
<b>TOTAL SOURCES (USES):</b>	<b>\$ 3,600,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 5,224,020</b>	<b>\$ 198,408</b>	<b>\$ 658,300</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 16,642,806</b>	<b>\$ 16,841,214</b>	<b>\$ 17,499,514</b>	

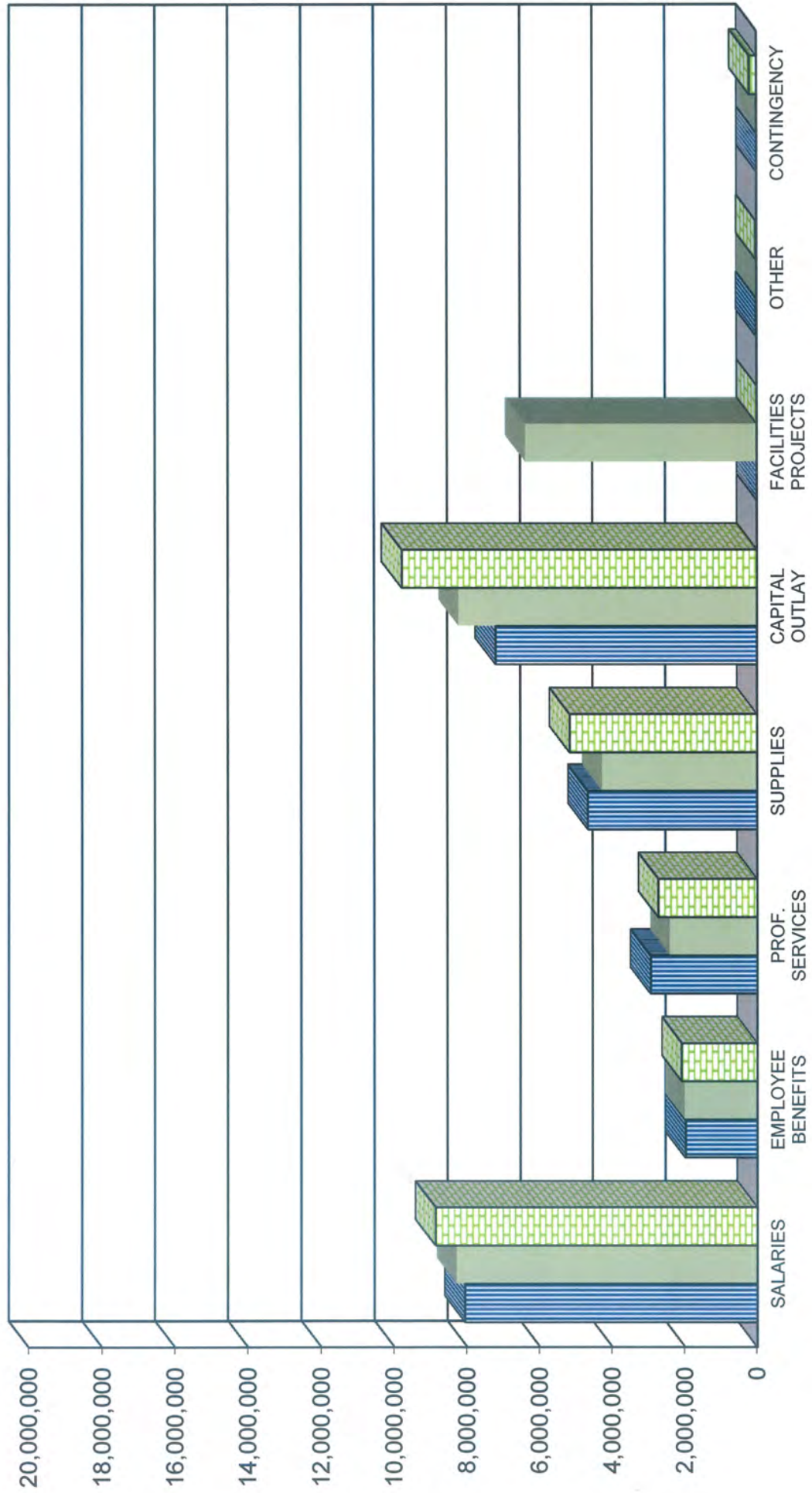
# O&M FUND REVENUE COMPARISON

FY13 Actual  
 
 FY14 Budget  
 
 FY15 Budget



SOURCE OF FUNDS

# O&M FUND EXPENDITURE COMPARISON



## TYPE OF EXPENDITURE

# 2014-15 NAPERVILLE C.U.S.D. 203 OPERATIONS AND MAINTENANCE FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1111 GENERAL LEVY	\$ 25,938,177	\$ 28,236,137	\$ 28,971,000	2.60%
1510 EARNED INTEREST	15,047	10,000	15,700	57.00%
1720 FEES	58,993	65,000	65,000	0.00%
1910 RENT REVENUE	475,793	530,000	475,000	-10.38%
1999 OTHER REVENUE	39,629	10,300	20,300	97.09%
<b>TOTAL LOCAL REVENUE:</b>	<b>\$ 26,527,639</b>	<b>\$ 28,851,437</b>	<b>\$ 29,547,000</b>	<b>2.41%</b>
<b>STATE SOURCES</b>				
3001 GENERAL STATE AID	\$ -	\$ -	\$ -	0.00%
<b>TOTAL STATE:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>OTHER FINANCING SOURCES:</b>				
7320 TSFER FROM EDUCATION	\$ 3,600,000	\$ 3,000,000	\$ -	-100.00%
<b>TOTAL OTHER:</b>	<b>\$ 3,600,000</b>	<b>\$ 3,000,000</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>TOTAL REVENUE:</b>	<b>\$ 30,127,639</b>	<b>\$ 31,851,437</b>	<b>\$ 29,547,000</b>	

In FY2013-2014 the District transferred \$3 million from Education Fund for the completion of the Elmwood Gym, Prairie Gym, and Steeple Run Multipurpose Room.

**2014-15**  
**NAPERVILLE C.U.S.D. 203**  
**OPERATIONS AND MAINTENANCE FUND**  
**BUDGET**

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM:</b>	<b>2540 OPERATION &amp; MAINTENANCE OF PLANT SERVICES</b>				
1000	SALARIES	\$ 7,446,861	\$ 7,687,500	\$ 8,198,700	6.65%
2000	BENEFITS	1,854,264	1,862,700	1,957,300	5.08%
3000	PROF. SERVICES	2,948,259	2,413,150	2,735,650	13.36%
4000	SUPPLIES	4,672,028	4,281,000	5,181,000	21.02%
5000	CAPITAL OUTLAY	7,218,637	8,235,316	9,792,250	18.91%
5000	FACILITIES PROJECTS	-	6,400,000	-	-100.00%
6000	OTHER	13,227	12,000	12,000	0.00%
	<b>TOTAL:</b>	<b>\$ 24,153,276</b>	<b>\$ 30,891,666</b>	<b>\$ 27,876,900</b>	<b>-9.76%</b>
<b>PROGRAM:</b>	<b>2541 OPERATION &amp; MAINTENANCE OF PLANT SERVICES - MANAGEMENT</b>				
1000	SALARIES	\$ 256,482	\$ 251,738	\$ 269,100	6.90%
2000	BENEFITS	43,600	70,000	51,100	-27.00%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 300,082</b>	<b>\$ 321,738</b>	<b>\$ 320,200</b>	<b>-0.48%</b>
<b>PROGRAM:</b>	<b>2546 SECURITY SERVICES</b>				
1000	SALARIES	\$ 356,560	\$ 359,625	\$ 408,600	13.62%
2000	BENEFITS	93,701	80,000	83,000	3.75%
3000	PROF. SERVICES	-	-	-	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 450,261</b>	<b>\$ 439,625</b>	<b>\$ 491,600</b>	<b>11.82%</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$ 24,903,619</b>	<b>\$ 31,653,029</b>	<b>\$ 28,688,700</b>	<b>-9.37%</b>

**2014-15**  
**NAPERVILLE C.U.S.D. 203**  
**OPERATIONS AND MAINTENANCE FUND**  
**BUDGET**

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>OTHER FINANCING USES</b>				
6000 CONTINGENCY	\$ -	\$ -	\$ 200,000	0.00%
7000 TRANSFER OF INTEREST	-	-	-	0.00%
7001 TRANSFER CAPITAL IMP	-	-	-	0.00%
<b>TOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$ 24,903,619</b>	<b>\$ 31,653,029</b>	<b>\$ 28,888,700</b>	<b>-8.73%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>5,224,020</b>	<b>198,408</b>	<b>658,300</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 16,464,091</b>	<b>\$ 16,662,499</b>	<b>\$ 17,320,799</b>	

# 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.

# 2014-15 NAPERVILLE C.U.S.D 203 LAND / CASH FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
				CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
1510 INTEREST EARNINGS	\$ 273	\$ 250	\$ 250	0.00%
1920 OTHER	12,238	10,000	10,000	0.00%
<b>TOTAL REVENUE:</b>	<b>\$ 12,511</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
5200 SITE IMPROVEMENTS	\$ -	\$ -	-	0.00%
<b>OTHER FINANCING USES</b>				
7000 TRANSFER OF INTEREST	-	-	-	0.00%
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 12,511</b>	<b>\$ 10,250</b>	<b>\$ 10,250</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 178,715</b>	<b>\$ 188,965</b>	<b>\$ 199,215</b>	



# DEBT SERVICES FUND

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

## ***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.

# 2014-15 NAPERVILLE C.U.S.D 203 DEBT SERVICE FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1112 GENERAL LEVY	\$ -	\$ -	\$ 3,132,400	0.00%
1510 EARNED INTEREST	-	250	-	-100.00%
FEDERAL SUBSIDY	451,359	435,723	415,400	-4.66%
<b>TOTAL LOCAL:</b>	<b>\$ 451,359</b>	<b>\$ 435,973</b>	<b>\$ 3,547,800</b>	<b>713.77%</b>
<b>OTHER FINANCING SOURCES:</b>				
7140 TRANSFERS IN	\$ 3,076,233	\$ 3,085,563	\$ -	-100.00%
7402 FINANCE INTEREST	-	-	-	0.00%
<b>TOTAL OTHER:</b>	<b>\$ 3,076,233</b>	<b>\$ 3,085,563</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>TOTAL REVENUE:</b>	<b>\$ 3,527,592</b>	<b>\$ 3,521,536</b>	<b>\$ 3,547,800</b>	<b>0.75%</b>
<b>EXPENDITURES</b>				
3900 PROF. SERVICES	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
6100 PRINCIPAL PAY	1,790,000	1,830,000	1,880,000	2.73%
6200 INTEREST PAY	1,764,742	1,719,098	1,661,452	-3.35%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,555,742</b>	<b>\$ 3,550,098</b>	<b>\$ 3,542,452</b>	<b>-0.22%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ (28,150)</b>	<b>\$ (28,562)</b>	<b>\$ 5,348</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 452,899</b>	<b>\$ 424,337</b>	<b>\$ 429,685</b>	

# TRANSPORTATION FUND

---

Revenues and expenditures relative to the transportation of students are accounted for in this fund. The district currently owns over 100 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*

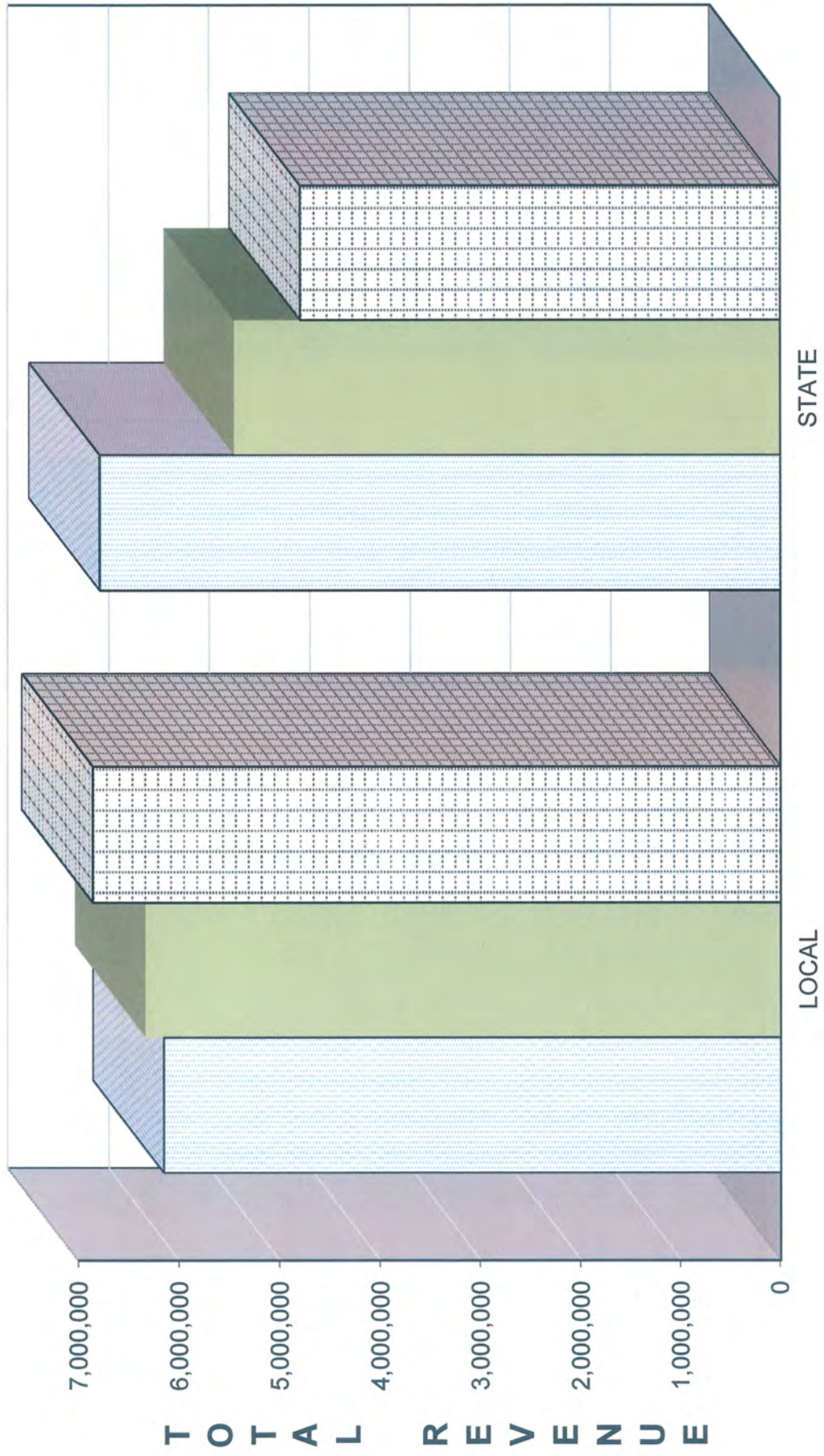
- Budgeted **SALARY** expenditures reflect negotiated increases.
- Budgeted **PROFESSIONAL SERVICES** include private contractor costs to transport special education students who attend classes out of the district. Other expenditures include mandatory driver physicals and safety inspections.
- Budgeted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

# 2014-15 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
LOCAL	\$ 6,156,006	\$ 6,337,528	\$ 6,861,950	8.27%
STATE	6,791,021	5,456,000	4,796,200	-12.09%
<b>TOTAL REVENUE:</b>	<b>\$ 12,947,027</b>	<b>\$ 11,793,528</b>	<b>\$ 11,658,150</b>	<b>-1.15%</b>
<b>EXPENDITURES</b>				
SALARIES	\$ 3,840,007	\$ 3,930,000	\$ 3,976,200	1.18%
EMPLOYEE BENEFITS	1,254,646	1,252,950	1,187,900	-5.19%
PURCHASED SERVICES	3,234,263	3,276,400	3,868,000	18.06%
SUPPLIES	973,690	1,133,000	1,133,000	0.00%
CAPITAL OUTLAY	1,115,133	1,782,000	1,276,100	-28.39%
OTHER	195	300	300	0.00%
CONTINGENCY	-	-	100,000	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 10,417,934</b>	<b>\$ 11,374,650</b>	<b>\$ 11,541,500</b>	<b>1.47%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ 2,529,093</b>	<b>\$ 418,878</b>	<b>\$ 116,650</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 6,270,176</b>	<b>\$ 6,689,054</b>	<b>\$ 6,805,704</b>	

# REVENUE COMPARISON

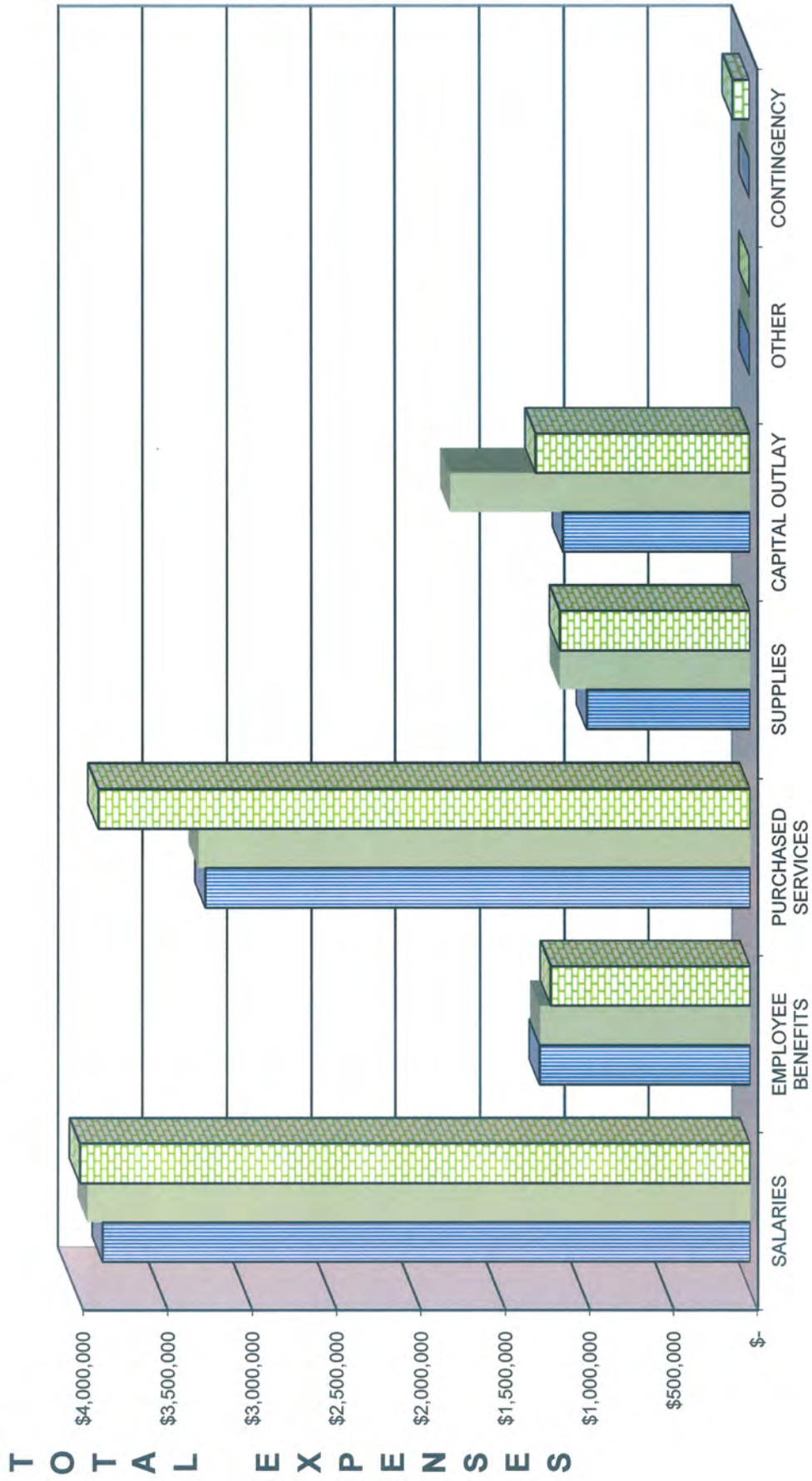
  FY13 Actual  
   FY14 Budget  
   FY15 Budget  
   FY13 Actual  
   FY14 Budget  
   FY15 Budget



# SOURCE OF FUNDS

# EXPENDITURE COMPARISON

■ FY13 Actual   
 ■ FY14 Budget   
 ■ FY15 Budget



# TYPE OF EXPENDITURE

# 2014-15 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1113 GENERAL LEVY	\$ 5,835,166	\$ 6,082,028	\$ 6,680,800	9.84%
1411 FIELD TRIPS	320,213	235,000	180,000	-23.40%
1510 EARNED INTEREST	62	500	1,150	130.00%
1999 OTHER REVENUE	565	20,000	-	-100.00%
<b>TOTAL LOCAL:</b>	<b>\$ 6,156,006</b>	<b>\$ 6,337,528</b>	<b>\$ 6,861,950</b>	<b>8.27%</b>
<b>STATE SOURCES:</b>				
3500 REGULAR TRANS AID	\$ 204,800	\$ 36,000	\$ 318,300	784.17%
3510 SPEC. TRANS AID	6,586,221	5,420,000	4,477,900	-17.38%
3500 VOC ED TRANS AID	-	-	-	0.00%
<b>TOTAL STATE:</b>	<b>\$ 6,791,021</b>	<b>\$ 5,456,000</b>	<b>\$ 4,796,200</b>	<b>-12.09%</b>
<b>TOTAL REVENUE:</b>	<b>\$ 12,947,027</b>	<b>\$ 11,793,528</b>	<b>\$ 11,658,150</b>	<b>-1.15%</b>

# 2014-15 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

		2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>EXPENDITURES</b>					
<b>PROGRAM: 2545 NON-BUSING VEHICLE SERVICE AND MAINTENANCE</b>					
1000	SALARIES	\$ -	\$ -	-	0.00%
2000	BENEFITS	-	-	-	0.00%
3000	PROF. SERVICES	15,609	5,500	5,500	0.00%
4000	SUPPLIES	-	-	-	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	-	-	-	0.00%
	<b>TOTAL:</b>	<b>\$ 15,609</b>	<b>\$ 5,500</b>	<b>\$ 5,500</b>	<b>0.00%</b>
<b>PROGRAM: 2551 TRANSPORTATION ADMINISTRATION</b>					
1000	SALARIES	\$ 303,629	\$ 301,000	\$ 316,800	5.25%
2000	BENEFITS	36,186	48,000	45,800	-4.58%
3000	PROF. SERVICES	198,583	230,000	230,000	0.00%
4000	SUPPLIES	14,660	20,000	20,000	0.00%
5000	CAPITAL OUTLAY	-	-	-	0.00%
6000	OTHER	195	-	300	0.00%
	<b>TOTAL:</b>	<b>\$ 553,253</b>	<b>\$ 599,000</b>	<b>\$ 612,900</b>	<b>2.32%</b>
<b>PROGRAM: 2552 TRANSPORTATION SERVICES</b>					
1000	SALARIES	\$ 3,188,895	\$ 3,211,000	\$ 3,289,900	2.46%
2000	BENEFITS	1,116,007	1,120,000	1,042,300	-6.94%
3000	PROF. SERVICES	3,011,400	2,995,900	3,587,500	19.75%
4000	SUPPLIES	691,663	863,000	863,000	0.00%
5000	CAPITAL OUTLAY	1,115,133	1,772,000	1,266,100	-28.55%
6000	OTHER	-	300	-	-100.00%
	<b>TOTAL:</b>	<b>\$ 9,123,098</b>	<b>\$ 9,962,200</b>	<b>\$ 10,048,800</b>	<b>0.87%</b>



# 2014-15 NAPERVILLE C.U.S.D. 203 TRANSPORTATION FUND BUDGET

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>PROGRAM: 2554 TRANSPORTATION MAINTENANCE</b>				
1000 SALARIES	\$ 347,483	\$ 418,000	\$ 369,500	-11.60%
2000 BENEFITS	102,453	84,950	99,800	17.48%
3000 PROF. SERVICES	8,671	45,000	45,000	0.00%
4000 SUPPLIES	258,358	240,000	240,000	0.00%
5000 CAPITAL OUTLAY	-	10,000	10,000	0.00%
6000 OTHER	-	-	-	0.00%
<b>TOTAL:</b>	<b>\$ 716,965</b>	<b>\$ 797,950</b>	<b>\$ 764,300</b>	<b>-4.22%</b>
<b>PROGRAM: 2660 DATA PROCESSING</b>				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	-	-	-	0.00%
4000 SUPPLIES	9,009	10,000	10,000	0.00%
5000 CAPITAL OUTLAY	-	-	-	0.00%
6000 OTHER	-	-	-	0.00%
<b>TOTAL:</b>	<b>\$ 9,009</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>0.00%</b>
<b>PROGRAM: 6000 CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,417,934</b>	<b>\$ 11,374,650</b>	<b>\$ 11,541,500</b>	<b>1.47%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>2,529,093</b>	<b>418,878</b>	<b>116,650</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 6,270,176</b>	<b>\$ 6,689,054</b>	<b>\$ 6,805,704</b>	

# ILLINOIS MUNICIPAL RETIREMENT FUND

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

# 2014-15

## NAPERVILLE C.U.S.D 203

### IL MUNICIPAL RETIREMENT FUND

### BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1114 I.M.R.F.	\$ 3,240,344	\$ 3,364,526	\$ 3,414,000	1.47%
1150 SOCIAL SECURITY LEVY	3,247,148	3,364,526	3,788,200	12.59%
1230 C.P.P.R.T.	150,000	230,000	230,000	0.00%
1510 EARNED INTEREST	69	200	-	-100.00%
1999 OTHER REVENUE	-	-	-	0.00%
<b>TOTAL REVENUE:</b>	<b>\$ 6,637,561</b>	<b>\$ 6,959,252</b>	<b>\$ 7,432,200</b>	<b>6.80%</b>
<b>EXPENDITURES</b>				
2120 IMRF	\$ 3,361,910	\$ 3,657,500	\$ 3,549,300	-2.96%
2130 FICA	1,787,641	1,793,750	1,927,600	7.46%
2600 MEDICARE	1,795,113	1,886,000	1,785,700	-5.32%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,944,664</b>	<b>\$ 7,337,250</b>	<b>\$ 7,262,600</b>	<b>-1.02%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>(307,103)</b>	<b>(377,998)</b>	<b>169,600</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 4,044,595</b>	<b>\$ 3,666,597</b>	<b>\$ 3,836,197</b>	

# WORKING CASH FUND

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

# 2014-15 NAPERVILLE C.U.S.D 203 WORKING CASH FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	%
				CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1115 GENERAL LEVY	\$ -	\$ -	\$ 2,038,500	0.00%
1510 EARNED INTEREST	-	2,000	-	-100.00%
<b>TOTAL REVENUE:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,038,500</b>	<b>101825.00%</b>
<b>EXPENDITURES</b>				
<b>PROGRAM 8120 PERMANENT TRANSFER OF WORKING CASH PRINCIPAL &amp; INTEREST</b>				
7000 TRANSFER	\$ -	\$ -	-	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,038,500</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 4,232,482</b>	<b>\$ 4,234,482</b>	<b>\$ 6,272,982</b>	

# TORT LIABILITY FUND

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

Expenditures from the Tort Liability Fund are required to be made to the State of Illinois for unemployment compensation insurance for district employees. The district does not pay on the basis of a percentage of district payroll, 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).

# 2014-15 NAPERVILLE C.U.S.D 203 TORT FUND BUDGET SUMMARY

	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	% CHANGE
<b>REVENUE</b>				
<b>LOCAL SOURCES:</b>				
1120 GENERAL LEVY	\$ 1,622,103	\$ 1,738,338	\$ 2,027,200	16.62%
1510 EARNED INTEREST	1,905	500	1,500	200.00%
1515 PROP. TAX INT. EARNINGS	-	-	-	0.00%
1990 OTHER	-	-	-	0.00%
<b>TOTAL REVENUE:</b>	<b>\$ 1,624,008</b>	<b>\$ 1,738,838</b>	<b>\$ 2,028,700</b>	<b>16.67%</b>
<b>EXPENDITURES</b>				
1000 SALARIES	\$ -	\$ -	\$ -	0.00%
2000 EMPLOYEE BENEFITS	-	-	-	0.00%
3000 PROF. SERVICES	1,881,316	1,500,000	1,957,000	30.47%
4000 SUPPLIES	-	-	-	0.00%
5000 CAPITAL OUTLAY	-	-	-	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,881,316</b>	<b>\$ 1,500,000</b>	<b>\$ 1,957,000</b>	<b>30.47%</b>
<b>NET CHANGE IN FUND BALANCE:</b>	<b>\$ (257,308)</b>	<b>\$ 238,838</b>	<b>\$ 71,700</b>	
<b>FUND BALANCE @ END OF YEAR:</b>	<b>\$ 113,050</b>	<b>\$ 351,888</b>	<b>\$ 423,588</b>	