

Budget Questions Submitted by Board of Education Members in Advance of Budget Hearing

Questions Submitted Before 5.14.26

General Comments

8.01

Thank you for the more in-depth commentary on the budget and various actions taken to right size the budget. This is very helpful and should continue regardless of the status of the operating deficit.

I would recommend adding information on the FTEs and associated dollars, so we have visibility into the impact of the positions eliminated and contract costs.

At the March 16th Board of Education meeting, the Board approved a modified staffing recommendation for certified educators and administrators. That modified staffing reduced our administrative staff by 7 positions and reduced our certified educators by 43 positions. Following that meeting, the administration utilized attrition to also reduce our educational support personnel by 9 positions. This streamlined staffing model results in a savings of **approximately \$4 million**.

It would also be helpful to maintain a historical chart with student enrollment and number of teachers so there is more visibility of key numbers that seemed to only become available when we were faced with the operating deficit.

Student enrollment has always been publicly available on the school report card and updated annually in our Fast Facts document. Additionally, the number of certified teachers has been provided to the Board of Education annually each March as a part of the staffing proposal. Below is a copy of a chart that we shared this year to show the comparison in enrollment and staffing over the past decade. While we made slight changes to how this data was presented this year, it has always been available. We plan to continue with the format of this data moving forward.

	Enrollment	NUEA FTE
2013-14	17,060	1,381.81
2017-18	16,781	1,423.20
2025-26	16,185	1,567.04
12 Year Change	- 875	+185.23
<i>Students per NUEA FTE</i>	<i>2013-14 = 12.3</i>	<i>2025-26 = 10.3</i>

Why is the Budget Overview broken up into Operating Funds and All Funds for the first time?

While the District has utilized similar reporting distinctions in past presentations, we have formally refined this structure in our FY27 Budget Book to align with ISBE best practices and provide greater fiscal transparency. This separation allows the Board and the community to clearly distinguish between the Operating Budget, the recurring costs required to run our schools daily, and All Funds, which includes one-time, non-recurring capital investments. By

separating these figures, we can more accurately communicate the specific nature of the structural deficit facing our operating budget, ensuring that long-term sustainability efforts are not obscured by the scale of immediate, one-time facility projects.

What is the reasoning behind presenting the Budget Overview with a split between Operating Funds and All Funds for the first time?

The FY27 Budget Book introduces an additional layer of reporting to enhance the community's financial literacy regarding District 203's current financial reality. Although the District began separate reporting of Operating Funds during the May 2025 Board meeting, we have formalized this split to align with Board Policy 4:20 and the transition of capital projects to Fund 60 (initiated in FY23). This presentation style is considered a best practice in school finance. It isolates the day-to-day educational and administrative expenses from non-recurring capital expenditures. Providing this level of granularity is essential for a transparent dialogue regarding our structural deficit, as it prevents one-time capital outlays from skewing the data used to evaluate our long-term operational health.

I want to confirm the differences between the 2027 projection and budget that reflects the approximate \$8 million improvement in the operating deficit:

- Salaries and Benefits are \$4 million better in the budget primarily due to wage increases offset by streamlining headcount.
- Supplies are \$1 million better in the budget primarily due to mandated reductions at the school level.
- Capital outlays are \$1.5 million better in the budget primarily due to extension of bus replacement cycle.
- Non-Capital Equipment are \$2 million better in the budget primarily due to improvements in the IT budget.

Thank you for highlighting these specific fiscal improvements. Your summary accurately reflects the strategic adjustments we have made to navigate our current structural deficit. To provide further clarity on those four areas:

- Salaries and Benefits: You are correct that the budget reflects a \$4 million improvement over initial projections. This was achieved by streamlining 59 full-time equivalent (FTE) positions—including 7 administrative, 43 certified, and 9 educational support roles—to align with pre-pandemic enrollment. It is important to note that these savings are being used to offset the rise in unavoidable contractual costs for our workforce.
- Supplies: The \$1 million improvement is the result of both the 15% mandate reduction in discretionary spending at the school level and the 25% reduction in discretionary spending for each department.
- Capital Outlays (Transportation): We realized \$1.2 million in savings by strategically and *temporarily* reducing the number of replacement buses for FY27 due to the purchasing of additional buses 8 years ago. While this provides immediate relief to the operating fund, we continue to monitor the long-term health of the fleet to ensure safe and reliable transit.

- **Non-Capitalized Equipment (IT):** The IT budget was improved by \$1.65 million. This was made possible by aggressively renegotiating installation contracts and strategically reducing the total count of new devices being deployed this year.

By isolating these efficiencies, we have successfully reduced what could have been a much larger deficit, allowing us to protect student programming while moving toward long-term fiscal sustainability.

General Questions

What additional steps will be implemented to review monthly spend to ensure that buildings and departments are focused on meeting or beating their budgets and stay within the mandates required in the budget?

Historically, District 203 has maintained a strong culture of fiscal discipline; our building and department leaders have consistently demonstrated the ability to manage their oversight responsibilities within established budget mandates. We do not have data suggesting a risk of overspending. However, given the heightened importance of the sustainability era and our commitment to a 15% reduction in school-level discretionary spending and a 25% reduction in departmental mandates, we have enhanced our monitoring processes:

- **Real-Time Data Access:** Budget reports featuring Year-to-Date (YTD) actuals are generated and shared systematically, in lieu of leaders running their own reports. These provide an additional layer for leaders to track spending in real-time against their revised targets.
- **Strategic Analysis:** The Business Office conducts ongoing analysis of these reports to identify any variances early in the fiscal cycle.
- **Leadership Engagement:** We will continue to facilitate budget discussions with the District Leadership Team.

Can you identify the Fund, Function, and Object where the cuts were made for the 2027 Budget?

Reductions to the FY27 budget are reflected in most Operating Funds, Functions, and Objects throughout the budget book. Expenditures for the education fund by function and object are located on pages 18-27 of the printed book. Expenditures for the other funds by function and object are on the following pages in the printed budget book: cafeteria fund is located on page 29, O&M fund is on pages 35-36, transportation on pages 46-47, IMRF on page 49, and TORT on page 55. Details regarding the reductions can be found in the narrative section at the beginning of the budget book (pages 3-7 of the printed budget book).

FY 2027 NAPERVILLE C.U.S.D. 203 EDUCATION FUND BUDGET					
	FY 2025 ACTUAL	Amended FY 2026 BUDGET	FY 2027 BUDGET	% CHANGE	
PROGRAM: 2110 ATTENDANCE & SOCIAL WORK SERVICES					
1000 SALARIES	\$ 5,406,793	\$ 5,959,000	\$ 6,223,955	4.45%	
2000 BENEFITS	1,026,427	1,031,000	1,073,280	4.10%	
3000 PROF. SERVICES	16,752	12,000	15,000	25.00%	
4000 SUPPLIES	1,402	4,000	4,000	0.00%	
5000 CAPITAL OUTLAY	-	-	-	-	
6000 OTHER	-	-	-	-	
7000 NON CAPITAL EQUIPMENT	-	-	-	-	
TOTAL:	\$ 6,541,375	\$ 7,006,000	\$ 7,316,235	4.43%	
PROGRAM: 2120 GUIDANCE					
1000 SALARIES	\$ 4,472,474	\$ 4,778,000	\$ 4,992,490	4.49%	
2000 BENEFITS	680,992	704,200	733,190	4.12%	
3000 PROF. SERVICES	9,411	10,000	8,000	-20.00%	
4000 SUPPLIES	5,294	12,000	6,000	-50.00%	
5000 CAPITAL OUTLAY	-	-	-	-	
6000 OTHER	-	-	-	-	
7000 NON CAPITAL EQUIPMENT	-	-	-	-	
TOTAL:	\$ 5,168,162	\$ 5,504,200	\$ 5,739,680	4.28%	
PROGRAM: 2130 HEALTH SERVICES					
1000 SALARIES	\$ 3,789,749	\$ 4,294,000	\$ 4,440,700	3.42%	
2000 BENEFITS	764,109	874,700	910,030	4.04%	
3000 PROF. SERVICES	1,049,036	823,685	1,225,543	48.79%	
4000 SUPPLIES	518	32,000	32,000	0.00%	
5000 CAPITAL OUTLAY	-	-	-	-	
6000 OTHER	-	-	-	-	
7000 NON CAPITAL EQUIPMENT	-	-	-	-	
TOTAL:	\$ 5,603,412	\$ 6,024,385	\$ 6,608,273	9.69%	
PROGRAM: 2140 PSYCHOLOGICAL SERVICES					
1000 SALARIES	\$ 4,056,094	\$ 4,542,000	\$ 4,746,390	4.50%	
2000 BENEFITS	626,384	699,700	728,530	4.12%	
3000 PROF. SERVICES	209,280	150,000	250,000	66.67%	
4000 SUPPLIES	-	-	-	-	
5000 CAPITAL OUTLAY	-	-	-	-	
6000 OTHER	-	-	-	-	
7000 NON CAPITAL EQUIPMENT	-	-	-	-	
TOTAL:	\$ 4,891,758	\$ 5,391,700	\$ 5,724,920	6.18%	

Why is the board not involved in deciding where the cuts are coming from especially when the students, families, community members, and staff made it clear that they did not want reductions in staff?

The roles and responsibilities regarding the District budget are clearly defined by Board Policy 4:10. Under this policy, the Superintendent and Administration are tasked with the operational management of the District, which includes the detailed preparation of a tentative budget that reflects the Board's high-level goals and the District's 'New Financial Reality.'

While the Administration identifies specific efficiencies, the Board remains the ultimate decision-making body. Per policy:

- Board Direction: Administration prepares the budget based on the fiscal parameters and educational priorities set by the Board.
- Public Engagement: The Board facilitates the public hearing process, ensuring community voices are heard before any final action is taken.
- Final Authority: The budget is not finalized and enacted until the Board takes formal action, which is tentatively scheduled for June 15th, 2026.

In summary, the Board's role is one of governance and final approval, ensuring that the Administration's operational recommendations align with the community's values and the District's long-term financial sustainability.

Why approve the budget before the final numbers come in for this year in July? Given the ongoing unexpected deficits (We expected a \$24 million deficit and we are looking at \$40 million

before the final numbers come in) why not wait for accurate numbers instead of approving budgets that having to amend the budgets and creating deficits?

Per Board Policy 4:10, it is the goal of the Board to complete the budget process and approve a budget prior to the start of the fiscal year on July 1. This long-standing practice ensures the District has the authority to begin necessary spending for the new school year. It is important to note that the proposed budget has a structural deficit of just under \$4 million for FY27.

The budget book shows an increase in revenue so why is the narrative that cuts in government funding is causing the deficits?

While the budget does reflect an overall increase in total revenue, this figure is primarily driven by local property tax receipts aligned with annual changes to the Consumer Price Index under the Property Tax Cap. To understand the current structural deficit, we must look at the divergence between capped revenue growth and escalating operational costs:

- **The CPI vs. Cost Gap:** While local revenue is tied to CPI, our primary expenditures, salaries and benefits, have grown at a rate that exceeds CPI. Because school districts are labor-intensive, even a modest increase in total revenue often fails to cover the compounding costs of contractual obligations and healthcare.
- **Declining Federal and State Support:** The 'narrative' of funding cuts refers to the expiration of specific, non-recurring revenue. For example, federal ESSER (pandemic relief) funding has been completely phased out. Additionally, while the state has maintained relatively flat funding levels for 'Mandated Categoricals', such as transportation and special education, the rapid growth in the actual costs of providing these services has resulted in deepening rates of proration. Effectively, because the state's funding has not kept pace with significant expenditure growth, our actual reimbursement rates are declining and remain far below the statutory percentages promised by the state. This gap forces the District to cover an increasing share of these mandated costs through our local operating budget, further exacerbating the structural deficit.
- **Specific Examples of Erosion:** We are seeing tangible reductions in grant allocations. For instance, our Title I allocation, which was nearly \$1.4 million annually less than a decade ago, has seen significant decreases, with our allocation dropping by over 65%, placing more pressure on our General Operating Fund to maintain these essential student supports.

In short, the 'increase' in revenue is a nominal figure that is being overshadowed by a structural shift: we are receiving less support from federal and state partners at a time when the cost of doing business is at an all-time high.

As I continue to review the budget, I have some questions/confirmation related to the assumptions in the proposed budget. I am only looking at the Operating Funds numbers. If I can get validation or additional detail as needed that would be great.

Revenue:

The Local number should be fairly locked in based on last year's tax levy. Unless there is a significantly higher than average refunds or certificate errors the Local revenue should be close.

Based on classes and the new student fees we should have a good sense on those revenues. While we are not experts in calculating the future of interest rates it looks like interest income, we will be flat. Given lower fund balances what assumptions have gone into the interest income calculation?

This assessment of our local revenue stability is accurate. Because our local revenue is largely driven by the established tax levy and predictable fee structures, these figures represent our most 'locked-in' projections. While interest rates remained elevated through the end of FY26, our FY27 assumptions are built on a conservative 'flattening' model. We anticipate that any potential rate cuts by the Federal Reserve will be offset by our ladder investment strategy, which locks in higher yields for specific durations. It is correct that a lower fund balance typically results in lower interest earnings. We have modeled our cash flow to ensure that we maximize investment windows for our remaining reserves before they are needed for operational expenses. The timing of property tax receipts (typically June and September) provides significant temporary spikes in our fund balance. We aggressively invest these 'surges' in short-term instruments to sustain our interest income levels even as the overall year-end fund balance trends downward.

While the State budget has not been signed, we know what has been discussed as the proposals for the Education budget components. Have we taken those numbers and calculated the impact to 203? And we have not been rosy in including anything additional reimbursements for mandates?

Regarding the status of the state budget, the District's FY27 revenue projections are rooted in the science of assumptions, utilizing the most current data from the Governor's proposed budget and the Illinois State Board of Education (ISBE) recommendations. For Evidence-Based Funding (EBF), we have calculated the impact based on these proposals, which nets the District approximately \$1.00 per student in additional funding, a figure that reflects our status as a Tier 4 district. We have been very intentional in our modeling; while we have accounted for projected increases in state-level funding for private facility/orphanage tuition and transportation, we have balanced these with the reality of continued proration. By incorporating these publicly available state projections into our budget now, we ensure the Board has a realistic roadmap, while maintaining the flexibility to amend the budget should the final signed state legislation diverge from these initial proposals.

Overall, the budget for Federal money is essentially flat. Are there any major shifts that have been included in the budget?

The FY27 budget accounts for several decreases in traditional grant funding that are projected to be offset by other revenue streams. Specifically, the District is projecting a decline in revenue from major federal grants, including Title I (which supports students who are economically disadvantaged) and IDEA (Individuals with Disabilities Education Act). Additionally, we are seeing a reduction in federal reimbursements for the National School Lunch Program (NSLP), which contributes to the fiscal pressure on the Cafeteria Fund.

A projected increase in Medicaid reimbursements is balancing these decreases. By maximizing our claims for eligible health-related services provided to students, the District is able to

maintain a stable federal revenue total despite the cooling of other traditional funding sources. This revenue shifting allows us to sustain support services without increasing the burden on local taxpayers.

Is there any juice left after the mandated school level reductions?

We are unclear on whether or not we understand this question. We do believe we have made the cuts to school budgets that we are able to at this time.

Salary and Benefit Questions:

8.01 on page 5 it states "Streamlining staffing includes a careful return to pre-pandemic staffing levels where appropriate, specifically identifying positions that were added temporarily during the recovery period." Does this include the math specialists, counselors, behavior specialist and admin added post-pandemic? Will all these positions that were added be removed?

For the streamlining of staff, the Administration is carefully transitioning from the pandemic recovery period to a sustainable long-term model by aligning resources with current enrollment and the conclusion of one-time federal funding. While certain specialist and administrative roles added post-pandemic were identified for reduction in the initial FY27 recommendation, the Administration shifted its strategy following Board guidance to close the structural deficit more gradually. Consequently, we are now utilizing attrition as our primary mechanism for staffing alignment, which means that while some of these specific positions are being reduced as staff depart or retire, others remain in place based on essential student needs and building-level requirements. This approach allows the District to honor the Board's direction to avoid large-scale reductions in force while still making the incremental progress necessary to address our new financial reality.

Isn't it accurate that spending the most money on salaries doesn't mean that the district should make cuts in that area. Please explain the logic of focusing on employee expenses versus other areas.

It is accurate that the District's greatest investment is, and should be, in its people, as our staff are the primary drivers of student success. However, addressing a structural deficit of the current magnitude requires a multi-phase approach. The Administration followed a "discretionary-first" strategy. We began with a complex and lengthy analysis of every budget line item to identify savings that did not involve personnel. Before moving toward streamlining staff, the District successfully implemented deep cuts to discretionary spending, including:

- Building-level allocation reductions of 15%.
- The minimum 25% discretionary spending cut for departments.
- Elimination of non-essential travel.
- Elimination of duplicative resources.
- Revising or eliminating discretionary staff and community programs (e.g., eliminating business partner events and revising staff recognition programs)
- Renegotiating or consolidating vendor contracts.

While these non-personnel cuts are vital, we must ultimately face the mathematical reality of our budget structure. Because salaries and benefits comprise over 80% of our total operating

budget, it is impossible to bridge a \$12.4 million gap through discretionary cuts alone. The remaining 20% of the budget covers non-discretionary operational essentials, such as student instructional materials, transportation, special education contractual services, utilities, and required software systems, that simply cannot be cut by \$12.4 million without severely impacting our operations.

Responsible fiscal stewardship requires us to regularly review staffing levels to ensure they align with current student enrollment, which has decreased significantly over the past decade. This review allows the District to transition out of the pandemic recovery phase, which required temporary staffing increases, and right-size the organization for the students we are serving today. This balanced approach ensures we maintain long-term sustainability and protect our core educational mission while honoring our commitment to the taxpayers.

Does the 2027 Budget anticipate the new employee agreements that are coming up which will likely increase to be competitive with other districts so we can hire and retain the best staff?

To address the alignment of the budget with upcoming labor agreements, our annual budgets always utilize the science of assumptions to project expenditures based on the most current data available, including salary increases for associations with ratified contracts. While we enter collective bargaining cycles with our various associations nearly every year, the tentative budget is a planning document that reflects our current obligations; should future negotiations result in adjustments beyond these projections, the Board maintains the formal authority to amend the budget accordingly. District 203 remains deeply committed to hiring and retaining the highest quality staff, and we believe our current salary and benefits packages remain highly competitive within the region. By balancing fiscal discipline with the need to invest in our human capital, we ensure that the District continues to attract the best talent while navigating the structural deficit and long-term sustainability goals

For Salaries and Benefits do we just extend numbers from the expected population, or do we also estimate, based on history, an adjustment for promotions, leavers, open positions, etc.? While many districts rely on broad averages, District 203 utilizes a meticulous and detailed methodology to anticipate salary and benefit costs. Historically, the District has not factored in significant savings from retirements or the hiring of early-career educators because those savings are typically neutralized by the contractual salary advancements of our existing staff on the NUEA salary schedule. For the FY27 budget, our "Science of Assumptions" specifically accounted for the reduction of positions and the utilization of attrition, calculating projected costs based on the specific career trajectory of our current employees. The precision of this methodology is evidenced by our recent performance; for instance, in a recent payroll cycle totaling over \$8 million, which includes complex variables like hourly work, overtime, and stipends, the variance between our estimate and the actual expenditure was only approximately \$30,000, representing an accuracy rate of 99.6%. This high level of precision ensures that our personnel budget is not just a general estimate, but a reliable roadmap for the District's largest expenditure.

Budget Preso:

- Can more context be provided on the positions that were impacted and how reassignments are planned to close any gaps?

The District's approach to staffing reductions and reassignments is rooted in a data-driven, student-centered process designed to protect the classroom experience while addressing our fiscal challenges. With each staff retirement or resignation, the administrative team conducted an analysis to determine if the vacancy remained essential for student support. The decision-making followed a specific logic:

- **When a position was eliminated:** If a vacancy occurred in an area where student enrollment had shifted, for example, a 4th-grade teacher at a school where a reduction in sections would still maintain class sizes within Board-prescribed policy aspirations, the position was eliminated rather than backfilled.
- **When a service was mandated:** If a vacancy occurred in an area providing essential or mandated services, such as a Special Education teacher, the administrative team prioritized filling that role and worked to reassign a qualified licensed staff member from a different area that *could* be streamlined.

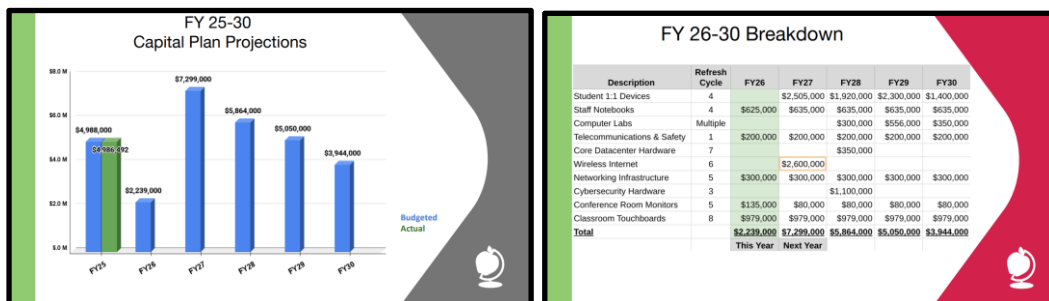
This work is ongoing and dynamic. Under the current NUEA Collective Bargaining Agreement, reassignments and involuntary transfers can continue through **June 11th**.

By the conclusion of this period, the District will have a finalized staffing map that reflects our "right-sized" organization, one that honors our contractual obligations to staff while remaining firmly committed to mandated student services and long-term fiscal sustainability.

Non-Capital Equipment Questions:

8.01 on page 12 what is included in the non capital equipment category and why is there a \$3 million dollar increase in the category for FY27?

In October of 2025, the Board of Education approved the [IT Capital Plan](#). That presentation outlined the additional costs projected for FY27, and we have provided screenshots below for ease of access to the information. Through the renegotiation of installation costs and reducing new device counts, the original BoE approved \$7.29 million FY27 IT Capital Plan budget was reduced to \$5.64 million in the current budget proposal.



8.01 on page 19 what is included in the non capital equipment and why is there a 101% increase in this category for FY27?

Please see above.

On p. 18 under Regular Education Non-Capital Equipment increased from the amended 2026 budget of \$3.3 million to a 2027 budget of \$6.7 million. What is the increase due to?

Please see above.

In the Education Fund, why a 74% increase in non-capital equipment?

Please see above.

Non-Capital Equipment is up about \$3.1 million which is driven by the IT refresh. When I look at the IT budget that was presented 2027 had \$7.3 million and when I take out the wireless \$2.6 million (I think we did not have to spend this) and the refresh of \$3.1, I have a balance of \$2.6 million. When I add back the \$3.1, I get to \$5.7 which is lower than the \$7.6 in the Education Fund. Can you provide the major non-cap equip spend components that gets from the \$5.7 to the \$7.6?

Please see above for the changes to the IT Capital Plan. The difference between that new \$5.64 million IT figure and the \$7.6 million total shown in the Education Fund represents a wide variety of non-capital equipment needs in budgets across all buildings and departments. To be classified as "Non-Capitalized Equipment," an item must be non-consumable and cost less than \$10,000 per unit. This \$1.96 million balance covers essential instructional and operational equipment beyond technology, including replacement band instruments, Physical Education equipment, Science lab apparatus, and other necessary items.

Transportation Questions:

8.01 pg 43 Have we seen any savings with the purchase of electric buses such as fuel costs?

Our four electric buses do have lower fuel costs than our diesel fleet. However, due to the rising cost of fuel, we aren't experiencing overall savings in this area.

Why is extending the bus replacement cycle ok to generate temporary savings and maintain safe and reliable student transport, but we can't do the same with infrastructure updates and maintenance? Is this an indicator that we have concerns about the quality of the current infrastructure?

The distinction between our bus replacement strategy and our facility infrastructure maintenance is based on two different regulatory and operational frameworks. For our transportation fleet, we currently utilize an 8-year replacement cycle; however, because a higher volume of buses was purchased eight years ago due to specific timing needs, reducing the number of buses for the FY27 replacement cycle serves as a realignment rather than a deferral of necessary maintenance. This pause allows the District to normalize the replacement schedule without compromising the safety or reliability of student transport.

In contrast, facility infrastructure and maintenance may be governed by the State-mandated Life Safety Survey requirements. Deferring regular and required maintenance often leads to significantly higher costs and more disruptive emergency repairs in the future.

Budget -

How much of the transportation budget relates to Electric busses? Do we still have warranties and parts for these busses?

For the fiscal year 2027, there is no capital outlay budgeted for new electric vehicle purchases in this cycle. Our transportation department maintains a specialized inventory of parts and receives ongoing technical support to ensure these vehicles remain a reliable part of our daily operations. By utilizing our existing electric fleet without adding new units this year, we are able to leverage the long-term fuel and maintenance savings of green technology while remaining focused on the fiscal constraints of the current budget.

Tuition Questions:

Tuition/Other is up about \$1.1 million and there is a comment that it is due to what the projected 2026 actuals will come in at. So, does this mean that the 2026 actual are expected to come in higher than the 2026 budget and if so, how much or that the 2026 budget is close to actual, and we are expecting a 13% increase?

The projected \$1.1 million increase in the Tuition line item for FY27 is a strategic "right-sizing" of the budget to reflect the actual costs of providing essential services. While the FY26 budget was set at \$7.55 million, current year-to-date data shows we are already trending significantly higher at \$8.18 million, aligning more closely with the FY25 actual expenditure of \$9.06 million. These figures represent the gross costs of special education tuition before state reimbursements are applied. It is important to note that the decision for a student to attend a private therapeutic school is mandated by a student's Individualized Education Program (IEP) team based on their educational needs; these placements are not discretionary decisions made by District Administration or the Board of Education.

On p. 9 are any of the tuition costs associated with special ed and vocational education costs outside the district reimbursable?

These budget amounts represent the gross costs of special education tuition before any state reimbursements are applied. Vocational education costs are not reimbursed.

There has been a dramatic increase in Tuition and Non- capital equipment. Why?

Please see tuition and non-capital equipment answers above.

In the Ed Fund, why a 14% increase in tuition?

Please see above.

What are the expenditures for under 1900 Alternate Placements 6000 Other which is going up 15% (approximately \$1 million) if there are less discipline problems?

The projected 15% increase (approximately \$1 million) in the 1900 Alternate Placements – Other category is primarily driven by the rising costs of specialized tuition for students whose

educational needs require private therapeutic or alternative facility placements (please see answer above for additional details). It is important to clarify that there is no direct correlation between these expenditure increases and student discipline trends. While a very small number of placements may result from alternative disciplinary action, the vast majority of these costs are associated with supporting students who require highly specialized, intensive academic and emotional supports that cannot be fully provided within a traditional school setting. These placements are determined by a student's Individualized Education Program (IEP) team to ensure the District remains in compliance with federal and state special education mandates.

What is 4210 Payments for Regular Programs include in the amended 2026 budget under 6000 Tuition/Other?

The 4210 Payments for Regular Programs category under Tuition/Other includes tuition paid to other public school district entities for student participation in Driver Education services. These expenditures represent reimbursements and claims processed between districts to ensure students have access to mandated regular education programming that may be facilitated through a neighboring partner. Typically, this includes our students attending Benet, who take Drivers Education classes through the Lisle school district. Regarding the reference to the "amended" budget, it is important to clarify that the FY26 budget was not formally amended; the figures remain consistent with the original budget approved by the Board of Education.

4220 Payments For Tuition Programs 6000 Tuition what is this?

This account funds required reimbursement to families of students with IEPs in unique circumstances.

Capital Project / Fund 60 / Policy 4:20 questions

On p. 6 can the district include the corresponding costs with each of the 4 projects in Fund 60. The following breakdown provides the context, rationale, and financial details for the four major capital projects funded through Fund 60 in the current budget. These projects are aligned with the District's Strategic Blueprint 1.2 (Curriculum & Learning Environment), and Strategic Focus 3 (Steward Resources) and are a direct response to Board Policy 4:20 (Fund Balances).

In accordance with Policy 4:20, which targets an aggregate fund balance of 10-20%, the administration is required to present recommendations to the Board when reserves exceed this range. These Fund 60 projects fulfill the policy's directive to prioritize non-recurring (one-time) expenses when utilizing excess reserves. By investing these funds into essential infrastructure, such as modernizing learning environments and eliminating aging mobile units, the District is able to address long-term facility needs and reduce future operational costs without impacting the day-to-day Education Fund or the structural budget.

1. Junior High Modernization (FACS & PLTW)

This project involves a district-wide redesign of Family and Consumer Science (FACS) and Project Lead the Way (PLTW) spaces to meet modern curricular standards.

- Total Budget: Approximately \$4.2M approvals for Fund 60 use. (Approved December 18, 2023, October 21, 2024, January 7, 2025, February 18, 2025, March 24, 2025)
- FY27 Scope: Final completion of PLTW and FACS spaces at WJHS and KJHS.
 - Fund 20: Summer 2023 (FY23&FY24): WJHS FACS (completed in-house within annual budget as a pilot)
 - Fund 20: Summer 2024 (FY24&FY25): LJHS PLTW & FACS, MJHS FACS
 - Fund 60: Summer 2025 (FY25&FY26): MJHS PLTW, JJHS PLTW & FACS
 - Fund 60: Summer 2026 (FY26&FY27): WJHS PLTW, KJHS FACS & PLTW (KJHS cost is accounted for in the project item below)
- Rationale: Spaces are being updated to support 21st-century learning. Accessibility was prioritized, ensuring every workspace has at least one ADA workstation.
- Sustainability: Updates include energy-efficient equipment, LED lighting, and a transition from gas to electric appliances.

2. Kennedy Junior High School (KJHS) Addition & Renovation

A specific modernization project at Kennedy to eliminate temporary mobile structures and improve the building's footprint.

- Total Budget: \$7 million, includes FACS & PLTW renovation cost (Approved June 16, 2025).
- Timeline: Construction spans May 2026 through Spring 2027.
- Rationale: This project eliminates aging "mobile" classrooms, bringing all students under one roof for safety and modernizing the PLTW space.

3. Naperville North High School (NNHS) Addition & Renovation

A multi-phase project ensuring safety and improving facility equity across both district high schools.

- Total Budget: \$32.9 million for all phases (Approved May 6, 2024).
- Timeline: Site work occurred in late 2025 (storm drainage and turf field partnership with Naperville Park District); the building addition runs from February 2026 to August 2027.
- Rationale: This project addresses long-term facility needs and the elimination of the use of mobile classrooms to ensure students at Naperville North have access to updated, safe spaces that meet district-wide standards.

4. New Transportation Facility

The construction of a permanent, modern operations and maintenance facility to replace temporary trailers that had been utilized for decades and were long past their lifespan.

- Total Budget: \$19–\$20 million (Approved February 17, 2026).
- Timeline: April 2026 through December 2026.

- **Rationale:** The previous trailers had long passed their lifespan and required immediate closure last spring. The team is currently utilizing a temporary rental space for their operations. The new facility also provides a dedicated maintenance garage to support the health of the bus fleet.
- **Sustainability:** This is a flagship "Green" project featuring solar panels and geothermal heating, resulting in only 30% reliance on the grid. It is projected to save \$4.3 million in energy costs through 2050.

According to the budget reports and audits, the unexpected expenditures that triggered the \$40 million deficit came from Capital Projects not included in the original budget. We have had to amend our budgets and started to have deficits when funds were transferred to the Capital Project fund. Why are we not cutting these projects?

It is important to clarify that the expenditures in the Capital Projects Fund are not "unexpected" nor are they the cause of the District's structural operating deficit. There is a fundamental distinction between one-time capital investments and ongoing operational expenses.

The projects currently underway were each individually discussed in public session and formally approved by the Board of Education. These are essential infrastructure updates funded by a strategic transfer from the District's "savings account" (Fund Balance) to the Capital Projects Fund (Fund 60).

The Board approved these specific projects on the following dates:

- **Naperville North Addition & Renovation:** Approved May 6, 2024.
- **Junior High Modernization:** Approved December 18, 2023, October 21, 2024, January 7, 2025, February 18, 2025, March 24, 2025.
- **Transportation Facility:** Authorized August 4, 2025; Design/Sustainability approved November 3, 2025.
- **Kennedy Junior High Modernization:** Approved June 16, 2025.

The decision to fund these projects through reserves is a direct application of Board Policy 4:20. The policy mandates that when the District's aggregate fund balance exceeds the 20% threshold, the administration must recommend uses for those excess funds.

Policy 4:20 explicitly states that "priority will be given to non-recurring expenses." By using these surplus reserves for one-time construction and infrastructure needs, the District:

1. Avoids taking on new long-term debt (bonds) and the associated interest costs.
2. Follows the Board's directive to "right-size" the fund balance back toward the 10-20% target range.
3. Addresses critical facility needs that, if ignored, would lead to higher emergency repair costs in the future.

It is a common misconception that stopping a construction project will balance the operational budget. The proposed \$3.9 million structural deficit is an operational issue (where annual

revenue is less than annual expenses). The millions in capital spending is a one-time transfer of savings.

Cutting these projects, which have already begun, would not reduce the structural deficit; it would only leave the District with inefficient and unsafe facilities with active construction projects. By completing these projects now, we are utilizing existing savings to improve student environments and long-term energy efficiency.

If the capital projects were needed, why were they not in the budget? Are there other expenses that have not been anticipated?

Capital project changes included in the FY26 Amended Budget were approved by the Board of Education after the adoption of the FY26 Original Budget. Please see responses above for approval dates. Capital outlays, which include the project approved in our multi-year capital plan, are down primarily due to extending the bus replacement cycle.

Other Detail Questions:

8.01 page 24 under Fiscal Services what is included in the "other" category?

The "Other" category within the Fiscal Services budget on page 24 specifically accounts for the District's annual memberships in the Illinois Association of School Business Officials (IASBO). These memberships, totaling \$680 for our Business Office Administrators, provide essential professional resources, including access to specialized school finance training, legislative advocacy updates, and a network of peer experts to ensure our fiscal practices remain in compliance with evolving state and federal regulations. By maintaining these memberships, our leadership team stays current on best practices in school auditing, transparency reporting, and long-term financial planning.

8.01 pg 28 under other financing 8130 Transfer to O&M what is this reduction?

The reduction in the 8130 Transfer to O&M category under other financing reflects a shift in how capital projects are funded between fiscal years. The fund transfers appearing in the FY26 budget were specifically allocated for previously approved capital projects; however, there are no anticipated budget transfers of this nature planned for FY27. This change represents the completion or conclusion of those specific funding cycles rather than a service cut.

8.01 pg 30 What is included in professional services in the cafeteria fund?

Professional services in the Cafeteria Fund primarily consist of the District's annual contract with OrganicLife, our third-party food service provider. This partnership covers the management and staffing required to deliver daily meal services across our schools. Additionally, this line item includes expenditures for specialized vendors who are contracted on an as-needed basis to perform essential repairs and maintenance on industrial cafeteria equipment, such as ovens, refrigeration units, and dishwashers.

On p. 6 did the 25% discretionary building level reductions result in the 7.59% & 7.7% reductions for professional services and supplies on p. 10? Are there future reduction opportunities that could not be applied at this time due to teacher morale, contracts with vendors, or other limitations?

The primary drivers for the decreases in professional services and supplies are indeed the strategic reductions in building-level allocations and the 25% cut applied to discretionary spending at the department level. While these areas were targeted for significant reductions to help bridge the structural deficit, the District chose to scale back rather than eliminate certain programs to maintain a balance between fiscal responsibility and organizational culture. For example, the District transitioned from a more costly staff recognition program that included a dinner event and "choose your own gift" options to a more streamlined and cost-effective "Pin Program" to honor years of service. This approach allows us to continue valuing our employees while significantly lowering costs. Looking ahead, we will continue to identify further efficiencies that may have been limited this year by existing vendor contracts.

On p. 34 where is the rent revenue coming from

The revenue identified on page 34 is generated through the rental of our building facilities to various community groups and external organizations throughout the District.

Can you explain the Cafeteria Fund deficit in more detail and what kind of fees would be needed to reduce this deficit?

Over recent years, increases in salary and wages for lunchroom supervision, mandated by previous labor contracts, have significantly raised costs in this fund. Simultaneously, the District has seen a slight reduction in anticipated federal reimbursements through the National School Lunch Program (NSLP). To address this gap and move the fund toward sustainability, the Administration is bringing a recommendation to the June 1st Board meeting to increase paid meal prices for the upcoming school year. Currently, our meal prices are significantly below those of neighboring districts, and bringing these fees closer to the market average will help offset the increased cost of labor and food.

Are expenditures for the Green Plan or other anticipated spending proposals accounted for in the 2027 Budget?

We are assuming this question is related to the Carbon Action Plan. For the FY27 budget, the District's approach to the Carbon Action Plan (Strategic Blueprint 3.1) is focused on targeted, high-impact initiatives rather than a broad across-the-board expenditure. In our day-to-day operating funds, the primary new implementation strategy accounted for in FY27 is the launch of a District-wide recycling and composting program, which aligns with our waste-reduction goals. Beyond this, there are no additional carbon action initiatives included in the general operating budget for this cycle.

Does the 2027 Budget include any expenditures for the Green Plan and other purposed expenditures that are expected to come up ?

See response above.

There is no Tort Fund so can we see the legal expenses broken down by Fund, Function, and Object?

The District does use the Tort Fund, which can be found on page 55. Legal expenses are budgeted within Fund 10, Program 2310, Board of Education Services.

In the Education Fund, in the last budget Supplies went up 22% and Professional Services went up 14% so why only a 14% decrease in supplies and a 4% decrease in professional services?

The fluctuations in these categories are primarily driven by the timing of major instructional adoptions and the variable nature of grant funding, rather than a lack of proportional cutting.

The significant increase in the previous budget was largely due to the Board-approved adoption of HMH, our new literacy curriculum. This curriculum incorporates the Science of Reading and was collaboratively selected through a rigorous process involving educators from across the District. Because this is a multi-year purchase designed to phase in the curriculum systematically, a portion of those costs remains in the FY27 budget. While we have reduced discretionary spending, we cannot fully "undo" the 22% increase because we are committed to completing this essential instructional rollout to support student literacy outcomes.

The Education Fund also houses numerous state and federal grant accounts for supplies and professional services. These grants are written and awarded annually, and their associated expenses are restricted to specific programs.

- Variable Spending: Expenses within these accounts vary year-to-year based on specific grant requirements and student needs.
- Limited Flexibility: Because these funds are often "use it or lose it" for specific purposes, they do not always align with the percentage decreases applied to the District's local discretionary funds.

Why did professional services for Summer School go up 161%?

ACT Prep courses and K-5 After School Program fees for students who qualify were added to the Summer School budget.

Why did English Language Learners Professional Services go up in the last budget by 44% and 1166% in the new 2027 budget?

This is a grant-funded expense for translation services for students' IEP documents. There is a feature to our existing IEP system that automatically translates the IEP documents into any language for parents to have access to their child's information. Grants are written annually and expenses vary.

2130 Health Services 3000 Professional Services went up 63% last year and the new 2027 budget increases the spending by another 49%, why?

This is an IDEA grant-funded professional service expense for students with specific health needs, which vary annually based upon the unique needs of students enrolled within the district. Grants are written annually, and expenses vary.

The original 2025 Budget 2130 Health Services 4000 Supplies at \$518 and the budget for supplies is \$32,000, why?

The \$518 referenced is the actual dollar amount spent during FY25. While spending was low that year, the budget for FY26 was increased to \$32,000 following changes to grant allocations and a re-evaluation of required health office supplies. This account (2130 Health Services) covers essential health office supplies for students across the District, from Early Childhood (EC) through the Connections program. Because these costs are tied directly to the unique medical needs of the students enrolled in any given year, the financial requirement is inherently variable. The FY27 budget maintains this level because it aligns with the actual spending patterns observed throughout FY26.

Why are 2140 Psychological Services and 2110 Attendance & Social Workers under budget in the amended budget when the board has prioritized reducing achievement gaps and improving mental health?

This is not accurate. If you are referencing a specific page number or a particular line item in the budget documentation that led to this concern, please let us know so we can provide a more detailed clarification. On page 20 of the budget book, both programs show annual increases in both FY26 Amended and FY27 budget.

Why does the Board of Education have in the amended budget:

- a salary of 1,091,700?
- Benefits of 241,700?
- Professional Services of 60,300?
- Supplies of 20,000?
- Capital Equipment of 10,000 in the 2026 budget

It appears there is a slight misalignment between the program titles and the figures cited. The numbers provided in your question correspond to Program 2320 (Executive Administration Services), rather than Program 2310 (Board of Education Services).

To provide clarity on these specific expenditures, we've outlined both below:

Program 2320: Executive Administration Services: The salaries in this line item cover the District's top leadership, including the Superintendent, Deputy Superintendent, and Assistant Superintendents for Operations, along with two administrative secretaries. It is important to note that this figure is projected to decrease in future cycles as the Deputy Superintendent position is being eliminated to help address the structural deficit. These are the standard employer-paid benefits associated with the executive staff mentioned above. There were no changes made to this budget in the amendment. There is currently **no budget** for Capital Equipment within this specific program.

Program 2310: Board of Education Services: Program 2310 (Board of Education Services) covers different personnel, specifically Board of Education Secretary, President of the NUEA, and the Naperville Education Foundation (NEF) staff. While the District processes these salaries and benefits, we "bill back" the NUEA and NEF for their respective portions. However, the District is only reimbursed for a specific percentage of these costs, with the remainder staying within the Board of Education Services budget.

2320 What is listed under Other for \$5000 in 2026 and \$10,000 in 2027?

The \$5,000 for FY26 and \$10,000 for FY27 listed under the "Other" category in Program 2320 (Executive Administration) represent the District's investment in dues and membership fees for some state and local organizations. Active involvement in these organizations is a cornerstone of our District's mission, as strong schools are built through robust community connections. Memberships in organizations such as the Illinois Association of School Administrators, the Rotary Club of Naperville, KidsMatter, and the Naperville Area Chamber of Commerce ensure that District 203 remains deeply engaged with the organizations, businesses, nonprofits, and civic leaders who help shape and support our community.

What does 2900 Support Services include? Why did supplies in this area go up 821% in the last budget and 16% in the new 2027 Budget?

The significant percentage fluctuations you noted are primarily due to a technical accounting reclassification rather than a sudden spike in operational activity. The Print Shop was previously coded to 2570 Internal Services in FY24 and moved to 2900 Other Support Services in FY25. The FY27 supplies in the 2900 budget have been slightly adjusted to account for the current cost of paper.

Why cut lunch supervision staff?

There is currently nothing in the FY27 budget proposal that implies or authorizes a cut to lunch supervision staff. We are committed to maintaining a safe and well-supervised environment for our students during their lunch. If you are referencing a specific page number or a particular line item in the budget documentation that led to this concern, please let us know so we can provide a more detailed clarification. Our recent focus regarding lunchroom supervision has actually been on addressing the increased costs associated with these positions, due to previously negotiated labor contracts, rather than reducing the number of staff members assigned to our buildings.

Why is there nothing budgeted to cover the debt service principal? How will we pay the upcoming \$3 million payment?

The reason there is nothing budgeted for debt service principal in the current cycle is that the next scheduled principal payment is not due until FY29. This payment schedule is a component of the 2008 Bond issuance. The repayment structure was established at the time the bonds were sold and has been a consistent, well-known element of the District's long-term financial planning for nearly two decades. Because the District utilizes a yearly budgeting process, principal payments are only recognized in the fiscal year in which they are legally due.

When we reach the 2028-2029 budget cycle, the \$3 million payment will be explicitly accounted for in the Debt Service Fund. Until then, the District remains focused on meeting interest obligations and maintaining the healthy fund balances necessary to satisfy that future principal requirement without impacting our daily educational operations.

Professional services are flat. While we know the costs for our cafeteria food provider most of the other costs I would expect we will see increases (net of what is done to reduce travel and a few other costs and in Education there seems to be an offset between special ed and instructional services). Does this mean that we are budgeting lower legal costs and if so why is that prudent?

The District has maintained legal costs at the same level for the FY27 budget. While these costs have trended upward in recent years, primarily due to rising costs of board governance and responding to FOIAs, we believe maintaining the current allocation is the best approach. This allows the District to cover necessary legal expenses while remaining focused on the "pivot to fiscal discipline" required to address our structural deficit.

The "flat" appearance of the Professional Services line item is also influenced by two other factors:

- **Grant Fluctuations:** This category includes expenditures funded by various state and federal grants. As grant allocations fluctuate annually based on enrollment or legislative changes, the "professional services" associated with them adjust accordingly.
- **Instructional Offsets:** Within the Education Fund, we have successfully managed offsets between special education and general instructional services. By streamlining professional development and associated travel costs, we have been able to absorb inflationary increases in other contracts without raising the total budget for the category.

Questions Submitted After 5.14.26 and Before 5.28.26

Cafeteria Fund-

Pg 29: what professional services do we use?

The answer below can also be found in the FY 27 Budget Questions Document in Board Docs:

Professional services in the Cafeteria Fund primarily consist of the District's annual contract with OrganicLife, our third-party food service provider. This partnership covers the management and staffing required to deliver daily meal services across our schools. Additionally, this line item includes expenditures for specialized vendors who are contracted on an as-needed basis to perform essential repairs and maintenance on industrial cafeteria equipment, such as ovens, refrigeration units, and dishwashers.

O&M Fund-

Pg 34: Where does the other revenue come from?

The "Other Revenue" category is comprised of non-recurring or localized funding streams rather than standard tax or state allocations. Specifically, this account includes:

- **Utility Reimbursements:** Payments received from the Naperville Park District for shared-use facilities and operational agreements.

- Prior-Year Refunds: Credits, rebates, or refunds related to District expenditures from a previous fiscal year that are deposited back into the budget.

Land/Cash Fund-

Pg 38: Is the drop off in other revenue because we have less new construction in the district?

Yes, partially. The drop-off in this category reflects a return to a conservative budgetary baseline because this revenue stream is directly tied to the unpredictable pace of new local construction. For the FY26 budget, the Land Cash Fund is being amended from \$75,000 to \$197,000 to utilize accumulated funds for ongoing capital projects, as permitted by state law. For the upcoming fiscal year, the budget has been reset to \$75,000 conservatively. Because revenue from developer impact fees is entirely dependent on what new residential properties are being built, it cannot be accurately predicted in advance.

Transportation Fund-

Pg 42: Does the state revenue reflect what we *should* get from them or whatever % we typically get from them?

The state revenue numbers in the budget reflect what the District expects to actually receive based on current state projections and historical proration trends. It is an assumption, not a reflection of what the state *should* be providing under full funding formulas. If the budget reflected what the state owes the District under statutory funding models, our revenue projections would be higher by millions of dollars. Because the state historically prorates or underfunds these allocations, the District has aligned the projected budget with recent historical data, which includes the lower proration amounts.

10.01 Thank you for the infographics and the accessibility information too

Board Questions document:

The defensiveness in the below interaction is unnecessary and contributes to the sense that we are not transparent. Information may be available, but as representatives and fiduciaries we should make it easy to find and easy to digest. Can you please include each school year in the table to demonstrate that the years included were not cherry picked?

It would also be helpful to maintain a historical chart with student enrollment and number of teachers so there is more visibility of key numbers that seemed to only become available when we were faced with the operating deficit.

Student enrollment has always been publicly available on the school report card and updated annually in our Fast Facts document. Additionally, the number of certified teachers has been provided to the Board of Education annually each March as a part of the staffing proposal. Below is a copy of a chart that we shared this year to show the comparison in enrollment and staffing over the past decade. While we made slight changes to how this data was presented this year, it has always been available. We plan to continue with the format of this data moving forward.

We sincerely apologize if the response came off as defensive, as this was not our intent. Sharing where the information can be located was an attempt to ensure community members are aware of how to access the information at any time. Below is the data that pulls our enrollment numbers from the Illinois School Report Card and the Certified staffing projections approved by the Board of Education for each of the corresponding years into one table. The certified staffing projections for these years only included staffing that was assigned to work within our schools and not those assigned to the district.

	Student Enrollment	<u>School-Based</u> Certified Staffing Approved by Board of Education
2018	16,654	1,462
2019	16,552	1,473
2020	16,546	1,471
2021	16,104	1,515
2022	16,064	1,524
2023	15,952	1,556
2024	15,935	1,576
2025	15,899	1,597

In the Education fund, there are a number of large professional services increases -- program 1200 special ed (44.5%), 1600 summer school (160.6%), 1800 ELL (1165.6%), 2130 health services (48.8%), and 2140 psychological services (66.9%). A lot of these seem to be going back to FY25 budget numbers after a reduction this year. What was cut this year in these areas, and are these being brought back or are there different professional services needed in FY27?

These increases represent targeted, mostly grant-funded support rather than a restoration of previously cut discretionary items. The majority of these changes are driven by external revenue streams, specifically federal IDEA (Individuals with Disabilities Education Act) and Title III (English Language Acquisition) grants, along with strategic high school programming. Because the majority of these expenditures are funded by restricted grants, they do not impact the District's structural operational deficit.

- Program 1200 (Special Education): This increase is driven by specialized tutoring services that are fully funded by IDEA Flow-Through and IDEA CEIS (Coordinated Early Intervening Services) grants.
- Program 1600 (Summer School): This adjustment accounts for the addition of targeted ACT Prep Classes at the high school level to support student college readiness. This increase is funded through local dollars and is not supported by a grant.

- Program 1800 (ELL/English Language Learners): While the percentage increase appears large, this represents a single, specific line item for IEP Online Subscriptions with translation. This software allows staff to translate important IEP documents for multilingual families and is fully funded by Title III federal grant dollars.
- Program 2130 and Program 2140 (Health Services and Psychological Services): This increase covers specialized contracted services required for eligible students, funded through the IDEA Flow-Through grant.

There are a number of other areas where professional services are flat or have significant reductions.

Supplies are generally flat or reduced in the Education fund. Can you discuss the 15.7% increase for 2900 other support services and 34.4% increase for 3000 community services? While the District has successfully flattened or reduced discretionary spending across the vast majority of categories in the Education Fund, these two specific increases are driven by necessary operational adjustments and a federal grant.

Program 2900 (Other Support Services)

- The Cause: This increase is entirely driven by the rising cost of bulk paper for the District's centralized print shop and is a 'right-sizing' of the budget aligned to actual expenses from FY26.
- The Context: The print shop handles high-volume duplication and production of essential instructional materials like student packets. Because paper is a commodity subject to market price fluctuations, the budget was adjusted to reflect current costs to ensure classrooms remain supplied with necessary physical learning materials.

Program 3000 (Community Services)

- The Cause: This supply budget increase is tied directly to the IDEA Non-Public Grant.
- The Context: By law, the District receives federal IDEA (Individuals with Disabilities Education Act) funds that must be allocated to support eligible students with special needs who reside within our district boundaries but attend non-public (private) schools. This increase reflects the specific allocation of grant-funded supplies required for those students based upon our December 1 child count for the upcoming school year and is fully offset by incoming federal revenue.

It is important to note that the District did make significant, intentional reductions in other areas of this program. For example, discretionary spending within Strategy and Engagement Supplies was cut by \$20,000, reducing expenditures for community events, staff/community recognition, and branded materials. However, because the federal allocation required for the non-public student population increased so significantly, it offset those local cuts and resulted in a net increase for the overall 3000 account.

What are sources of "Other Revenue" from local sources in the Transportation fund?

"Other Revenue" from local sources in the Transportation fund is derived primarily from the trade-in value of older or decommissioned District vehicles when purchasing new fleet models.

What is included in non-capital equipment in the capital projects fund? There is a significant increase in that line next year.

The "Non-Capital Equipment" line item within the Capital Projects Fund (Fund 60) is dedicated to purchasing furniture and programmatic equipment required to outfit newly renovated spaces (PLTW, FACS, transportation, KJHS new classrooms). This specific account tracks essential items that fall under the \$10,000-per-item capital asset threshold. The variance in this line item from year to year directly aligns with the timeline and completion of our various Board-approved modernization projects.

10.01

Follow-up to budget questions:

Concerning including FTEs, enrollment, Fund 60 projects it would be helpful to create standard formats that can be included in future budget books. This will make it easier for board members and the community to get the information in one place rather than searching past meetings or other documents.

I would appreciate if you could answer all the questions sent before the last board meeting. Having timely responses is necessary to understand the issues, formulate new questions if necessary, and execute the responsibilities we have as board members.

All of the questions submitted before the last board meeting have been answered and the responses have been provided to the Board. Please review Board Docs, Item 10.01, 2026-2027 Budget Workshop. You will see, posted under Public Content, the FY27 Budget Questions. That document includes responses to all questions submitted by Board members prior to Thursday, May 14, 2026. As new questions are submitted, they will be added to the same document and will be posted on the next agenda.

Questions Submitted After 5.28.26 and Before 6.11.26

How many resignations, retirements, and reassignments will be refilled, left vacant, consolidated, reassigned, or permanently eliminated?

The District's approach to staffing reductions and reassignments is rooted in a data-driven, student-centered process designed to protect the classroom experience while addressing our fiscal challenges. As approved during the March 16th Board of Education meeting, the Board directed the administration to reduce staffing through natural attrition, which was a minimum of the known 43 certified staff positions and 7 administrative positions as of the March 16th meeting. With each previously known and additional staff retirement or resignation, the

administrative team conducted an analysis to determine if the vacancy remains essential for student support, applying a specific operational logic:

- **When a position is eliminated:** If a vacancy occurs in an area where student enrollment has naturally shifted, for example, a 4th-grade teacher at a school where a reduction in sections still maintains class sizes within Board-prescribed policy aspirations, the position is permanently eliminated rather than backfilled.
- **When a service is mandated:** If a vacancy occurs in an area providing essential or mandated services, such as a Special Education teacher, the administrative team prioritizes filling that role, sometimes reassigning a qualified, licensed staff member from a different area that can be streamlined.

This work remains highly ongoing and dynamic. Because staffing is naturally fluid due to summer student enrollment changes and late-season resignations, sharing a shifting daily map before the final contractual deadlines would cause unnecessary confusion and anxiety for our staff and families.

Under the current NUEA Collective Bargaining Agreement, reassignments and involuntary transfers can legally continue through **June 11th (the date this final document is provided to the Board)**. After the conclusion of this period, the administration will provide a finalized staffing map that reflects our "right-sized" organization, one that honors our contractual obligations to staff while remaining firmly committed to student services, board directives and long-term fiscal sustainability.

What are the administration's long-term staffing and financial goals including targeted staffing levels, student-to-staff ratios, student-to-administrator ratios, and budget reduction targets?

The administration's overarching goal is to continue providing a high-quality education that prepares every single student for life after high school, regardless of their individual post-secondary paths. Our work remains deeply focused on equipping students with the essential skills outlined in our District's [Profile of a Learner](#). Simultaneously, our long-term financial goal is to remain strong, disciplined fiscal stewards of community resources as we deliver on that educational promise.

Because student enrollment, demographic trends, and staff needs are inherently dynamic and ever-changing, setting rigid, arbitrary numerical targets years in advance for staffing levels can create operational inefficiencies. Instead, the District evaluates its long-term resource allocation dynamically, basing goals directly on our core outcomes: student growth, academic achievement, and expanded access to post-secondary opportunities.

The administration will continue to utilize data-driven processes, such as adjusting staffing projections annually based on real-time enrollment data and optimizing positions through natural attrition, to ensure the District balances long-term fiscal sustainability with continued exceptional student outcomes.

How are resignations, retirements, transfers, and reassignments being used strategically to restructure the district, and what does the administration believe the district's final organizational structure should look like over the next several years?

Over the next several years, the administration believes the district's organizational structure must be flexible and responsive, rather than locked into rigid, arbitrary numerical targets.

Because student enrollment, demographic trends, and instructional needs are constantly shifting, the final structure cannot be static. Instead, the multi-year organizational goal is to achieve an optimized baseline where staffing levels, student-to-staff ratios, and administrative footprints automatically scale alongside real-time enrollment and student achievement data.

Ultimately, the ideal future structure is one that successfully balances long-term fiscal sustainability with continued exceptional student outcomes, ensuring the District remains a strong financial steward while fully protecting core classroom instruction, Profile of a Learner skills, and equitable access to post-secondary opportunities.

What analysis was conducted to determine that remaining staff can absorb the responsibilities of eliminated or unfilled positions without negatively affecting student services, operations, compliance, safety, or educational outcomes?

The administration values fiscal responsibility and data-driven decision-making. The District continuously monitors an extensive array of operational and student data. This includes tracking student growth and achievement, attendance patterns, behavioral metrics, staff retention rates, and staff-to-student and administrator-to-student ratios across all buildings to name a few.

On March 16th, the Board of Education formally approved the staffing projection recommendation, authorizing the administration to hire 'up to' 1,524 certified staff positions, a reduction of at least 43 positions compared to the prior year's cap of 1,567 and up to 97 administrative positions, with a reduction of 7. To achieve this, the Board directed the administration to streamline staffing through natural attrition. Attrition means reducing the workforce naturally when employees retire or resign.

To ensure that student services, operations, compliance, safety, and educational outcomes are not negatively affected, the administration's analysis has been focused on aligning staffing directly with current enrollment data and phasing out temporary post-pandemic structures that are no longer required:

- **Enrollment-Based Adjustments:** Staffing levels are directly tied to shifting student enrollment across buildings. When enrollment naturally declines or shifts, staff-to-student ratios can be maintained even with a lower total position count. When enrollment at a particular school in one grade level differs, there would be less sections allocated.
- **Sunsetting Pandemic-Response Roles:** The administration specifically audited positions that were originally hired as temporary components of our pandemic response, such as additional Math Specialist roles. These positions have been reviewed annually post-pandemic; some have previously been reallocated based on changing student data, and others are now being phased out through natural attrition. *Next year, every school*

continues to maintain math specialist support. However, not all roles added as pandemic-response, can now be eliminated. For example, Multi-Lingual (ML) teacher allocations, while added during the pandemic, have been maintained to follow actual, current enrollment patterns.

Because the eliminated positions were either tied to a declining enrollment or designed as temporary intervention measures, our core instructional support, safety protocols, and legally mandated IEP compliances remain fully intact and properly resourced.

Will the Board receive a comprehensive staffing plan that includes historical and projected staffing levels, enrollment trends, vacancies, transfers, reassignments, projected savings, operational impacts, and measurable indicators the Board can use to evaluate whether these staffing changes are successful or harmful?

The administration provides the Board with comprehensive annual staffing projection recommendations every spring. On March 16th, the Board voted on the staffing projections, authorizing up to 1,524 certified staffing positions and up to 97 administrative positions, which inherently balances projected enrollment trends, vacancies, and reassignments.

To evaluate the *operational impact* of these choices, the administration relies on established Board-approved parameters rather than creating separate, localized monitoring frameworks. A metric used to ensure that our staffing adjustments remain successful is class size alignment:

- **Policy Alignment & Research:** While broad educational research does not show that class size has a direct impact on student achievement, the administration has always closely monitored these numbers to ensure alignment with Board Policy 6:32 (Class Size).
- **Current Elementary Data:** As one part of our commitment to streamline staffing through natural attrition, the District reduced the total number of elementary classroom sections for the upcoming school year. Even with these reductions, as of June 4th enrollment, the projected average class size at the elementary level is 21.2 students and a projected average class size of 22.0 students with our full projections (compared to average class sizes of 21.4 in the 2025-2026 school year), which remains at the bottom range of Board policy.
- **Proactive Enrollment Monitoring:** The administrative team continues to watch summer enrollment data closely and maintains necessary contingencies should an unanticipated influx of new registrants require us to adjust sections before the school year begins.

Through these metrics, along with school improvement plan data, student growth and achievement data, state accountability measures, and regular high-level operational updates, the Board is fully equipped to evaluate the health, compliance, and ongoing success of the District's staffing footprint.

If taxpayers ultimately fund both operating and capital expenditures, why should the community view a \$40 million total deficit as financially less significant simply because the operating funds deficit is only \$4 million?

From an accountability standpoint, the District treats every taxpayer dollar with equal weight, regardless of which fund it resides in. However, from an accounting perspective, a structural operating deficit and a total budget deficit have vastly different long-term financial implications for the community.

The larger portion of the total deficit represents intentional, one-time spend-downs of accumulated reserves within our capital funds to complete long-term infrastructure improvements (such as removing mobiles past their life-span, ensuring accessibility under ADA, and CTE space modernization). In accordance with Board Policy 4:20 and explicit Board approval for each project, these are capital expenditures that do not reoccur every year. Because the District is utilizing existing surplus savings to fund these upgrades, there is zero risk of creating an ongoing, runaway deficit in these funds.

Conversely, the operating deficit, currently sitting at **\$3.9 million**, represents a structural imbalance where our annually required operational expenses exceed our annual incoming revenue. This is the figure that requires ongoing, strategic action (such as reducing discretionary spending and streamlining staffing through attrition) because an unaddressed operational deficit directly impacts the District's long-term financial stability.

Separating these two numbers does not make the capital spending "less significant." Rather, it allows the community to clearly distinguish between a planned, one-time investment of accumulated savings and a recurring operational challenge that the administration is actively correcting.

Doesn't the administration notice that the community is mistaking the \$4 to be the total deficit versus the real figure is \$40 million?

The administration is very attentive to community feedback, public commentary, and online engagement. Our observations indicate that our community members are highly financially literate and actively engaged in the District's fiscal health.

Conversations with groups like the Citizens Finance Advisory Committee, the Superintendent's Community Advisory Council, and the Home & School Presidents, alongside community members participating in discussions online, consistently demonstrate a clear understanding of the **\$3.9 million structural operating deficit** as the primary focus of the District's long-term planning.

Rather than being mistaken, stakeholders recognize that the full \$40 million figure reflects a temporary, total budget deficit driven by intentional, one-time capital investments funded out of existing reserves. The community understands that the \$3.9 million operating deficit is the true structural challenge that requires ongoing, strategic correction to ensure the District's day-to-day stability.

To prevent any potential confusion moving forward, the administration will continue to communicate these figures with absolute clarity, explicitly separating one-time capital spend-downs from our recurring operational balance.

Which of the Capital Projects were unavoidable life-safety obligations or maintenance needs versus upgrading and expansion?

While these projects are not officially designated as line items on our formal Life Safety Survey, several projects are being driven by critical structural, compliance, and building maintenance needs rather than optional upgrades or expansions.

Specifically, the current initiatives address essential structural and accessibility needs at Naperville North High School (NNHS), as well as vital maintenance and safety requirements at our Transportation facility to ensure compliance with OSHA standards.

What recurring positions, programs, or operational expenditures were originally supported by ESSR revenues?

As originally detailed in the District's 2022 Budget Book (which can be accessed via the link below), these specific personnel additions were explicitly introduced as part of the recommendation for a successful "Return to Learn" plan. They were designed to help address students' social, emotional, mental health, and academic needs resulting directly from the pandemic.

[FY22 Budget Book](#)

The 2022 documentation noted that these temporary positions would be funded by the Elementary and Secondary School Emergency Relief Fund (ESSER) as part of the American Rescue Plan (ARP) Act of 2021:

- 14.0 FTE – Math Specialists
- 8.0 FTE – Learning Behavior Specialists
- 4.0 FTE – English Learning Teachers
- 2.0 FTE – Social Workers

Because these roles were tied to one-time federal pandemic relief funds that have since expired, the administration has been methodically analyzing the need for them. As noted previously, this includes utilizing natural attrition where appropriate.

At what point did the administration first identify that the district's expenditure trajectory was structurally unstable?

The administration and the Board of Education have been closely tracking and communicating this trajectory for several years. We first identified and publicly presented a projected budget deficit for FY27 as early as November 2023 when it appeared in the [five year financial forecast](#).

For FY27, the structural budget deficit increased by over \$3 million following the approval of the new NUEA contract in the fall of 2025 and this change is part of the amended budget.

Through these multi-year financial forecasts and public presentations, both the Board and the administration recognized that while the projected deficit increased as FY27 approached, the District maintained a healthy fund balance. This structural cushion was available to "weather the

storm" should deficits be realized, providing the necessary stability while the District actively worked to address the shortfall through strategic budget reductions.

This early identification and planned use of reserves is precisely why the administration and the Board have been able to proactively take measured steps, such as reducing discretionary spending and streamlining staffing through natural attrition, to correct the structural trajectory without causing sudden disruption to core classroom operations.

Shouldn't the district's true spending priorities be reflected transparently in the original budgets rather than repeatedly corrected later through transfers and amended budgets?

The original annual budget serves as our definitive fiscal roadmap based on the information available at the time of its adoption. Each budget book outlines priorities in the narrative section at the start of the book, identifying budget initiatives (aka *priorities*) for that year. However, school district budgets are dynamic and must adapt when the Board of Education votes to take action on new opportunities or strategic capital improvements mid-year.

The amended budget for FY26, which includes the fund transfers to Capital Projects Fund 60, is a direct result of the Board of Education's formal approval of specific capital projects after the original budget had already been adopted.

Utilizing amended budgets and fund transfers is a legally sanctioned, transparent process under the Illinois School Code. Rather than hiding or correcting "true" priorities, it ensures that the District's official financial records accurately reflect the Board's ongoing, publicly voted decisions and authorized investments throughout the fiscal year.

What changes were made in the FY27 Budget to make sure the budget is more accurate?

The administration is continually working to improve the accuracy of our budgeting process by closely analyzing historical spending patterns and adjusting future projections based on real-world data.

To ensure the FY27 budget is as precise as possible, the financial team heavily weighs recent "budget-to-actual" performance. As shared during the November 17, 2025 Board of Education meeting, the District's FY25 expenditure budget demonstrated a high degree of precision. For the primary operating funds (which encompass the Education Fund down through the IMRF Fund), the District finished the year under budget by \$1.8 million—representing a 99.45% accuracy rate in our operational projections.

Expenses	Actual	Budget	Budget Variance	Percentage
Educational Fund*^	\$ 285,039,986	\$ 285,519,915	\$ (479,929)	-0.17%
Working Cash	-	-	-	
Tort Immunity	1,342,372	1,666,000	(323,628)	-19.43%
Operations & Maint.	31,803,215	32,655,360	(852,145)	-2.61%
Transportation	16,591,300	16,197,500	393,800	2.43%
IMRF & SS	9,546,650	10,173,540	(626,890)	-6.16%
Debt Service	1,285,000	1,285,000	-	0.00%
Capital Projects	18,739,629	10,000,000	8,739,629	87.40%
Total	\$ 364,348,152	\$ 357,497,315	\$ 6,850,837	1.92%
* TRS On-Behalf and Student Activity Accounts not included				
^ Includes Fund Transfers				

What metrics were and will be used to measure the impact of staff reductions and position changes on:

- class sizes,
- student support,
- discipline,
- IEP compliance,
- intervention response times,
- achievement gaps
- staff workload,
- absenteeism,
- turnover,
- and academic outcomes?

Will the administration provide the Board with multiple future budget scenarios that compare options such as:

- a. staffing reductions
- b. reserve usage
- c. capital spending reductions
- d. program changes
- e. operational efficiencies

The administration values fiscal responsibility and data-driven decision-making. To ensure complete clarity, there is no suspected negative impact on student services or IEP compliance, as there are no reductions to IEP service provider staff. Additionally, all class sizes across the District remain fully within the boundaries established by Board policy 6:32, with elementary classrooms maintaining an average at the lower end of that policy at a projected average of 21.2 students per class with actual enrollment as of 6.3.26, and are projecting an average of 22.0 per class if our full enrollment projections are realized (compared to our 21.4 average class size for the 2025-2026 school year).

Many of the highly granular queries regarding specific predictive metrics, multi-scenario financial modeling, and individualized return-on-investment (ROI) analyses represent deep operational and administrative tasks traditionally managed by District staff to execute Board-approved goals. Compiling formal, multi-variable analyses for each of these items would place an undue

burden on administrative capacity, diverting vital resources away from daily school operations. In alignment with standard governance protocols, a deep-dive administrative undertaking of this magnitude would require a directive from the full Board of Education rather than an individual member request.

The administration remains committed to providing the Board with high-level, transparent overviews that align spending with our strategic priorities, ensuring the Board can fulfill its governance role effectively.

How will the Board be involved in prioritizing future capital projects before projects are recommended for approval?

In alignment with our established practice, the Board of Education has always been, and will continue to be, the driving force in prioritizing the District's future capital projects. No major project moves forward to recommendation or approval without direct Board involvement and strategic direction.

Historically, the Board established a clear priority to eliminate temporary spaces, such as mobiles, across the District. This directive is explicitly reflected in our current, ongoing capital projects. Due to the Board's focus on this, we have eliminated all mobiles with the exception of the ones still in use at River Woods Elementary, which remain a priority for removal in the future.

Additionally, the [comprehensive facility assessment](#) presented to the Board on October 6, 2026 serves as our primary roadmap. This assessment outlines and categorizes the District's long-term infrastructure needs, providing all Board members and the community with a transparent, data-driven foundation to evaluate, debate, and prioritize future capital projects well before they are finalized for formal approval.

When will the board and community receive multi-year financial forecast showing the projected impact of:

- a. deficit spending
- b. staffing trends
- c. healthcare costs
- d. capital obligations
- e. reserve levels
- f. enrollment changes

The administration updates the five-year financial forecast multiple times throughout the year to capture changing economic conditions and operational updates. This year, the [5 year financial forecast](#) was presented at the November 17th, 2025 meeting and an [updated 5 year financial forecast](#) was presented on February 2, 2026.

The next multi-year financial forecast will be presented to the Board of Education in November, concurrently with the presentation of the results from the FY26 annual audit. This timeline ensures that the long-term projections for deficit spending, staffing trends, healthcare costs,

capital obligations, reserve levels, and enrollment changes are built upon a finalized, audited baseline of the District's actual financial standing.

How will the administration improve transparency regarding the connection between staffing decisions and budget priorities, including:

- a. positions eliminated
- b. vacancies left unfilled
- c. reassignments
- d. impacts on student services

Please see responses above.

How will future budgets demonstrate alignment between spending decisions, School Improvement Plans, strategic priorities, and measurable student outcome goals?

The administration values fiscal responsibility, transparent resource allocation, and data-driven decision-making. Future budgets will continue to demonstrate direct alignment with our strategic priorities, School Improvement Plans (SIPs), and measurable student outcome goals.

During our annual staffing and budget presentations, which are shared openly at public Board meetings and posted directly to the District website, the administration will continue to provide high-level, transparent overviews that connect fiscal spending to these strategic educational priorities. This ensures the community and the Board can easily see how resources are being targeted to drive student growth, academic achievement, and expanded access to post-secondary opportunities.

How will the district evaluate the return on investment of major expenditures to ensure spending decisions are improving student outcomes and operational effectiveness?

The administration values fiscal responsibility, transparent resource allocation, and data-driven decision-making. During our annual staffing and budget presentations, which are shared openly at public Board meetings and posted directly to the District website, the administration will continue to provide high-level, transparent overviews that connect fiscal spending to these priorities.

However, many of the highly granular queries regarding individualized, formalized Return on Investment (ROI) analyses and predictive performance metrics represent deep operational and administrative tasks traditionally managed by District staff to execute Board-approved goals. Compiling formal, multi-variable ROI analyses for each major expenditure or building-level initiative would place an undue burden on administrative capacity, diverting time and resources away from daily school operations. In alignment with standard governance protocols, a deep-dive administrative undertaking of this magnitude would require a directive from the full Board of Education rather than an individual member request.

What opportunities will exist for all Board members to provide input on budget priorities earlier in the process before recommendations are finalized?

The Board of Education does not just provide input at a single point in time; rather, Board members establish and drive the District's budget priorities through decisions made throughout the entire fiscal year.

The items that comprise the final annual budget are presented to, discussed by, and voted on by the Board of Education in stages during regular public meetings. Every month, the Board is actively shaping the District's financial direction by approving specific structural and operational priorities. Examples of these ongoing, year-round decision points include:

- **The 5-Year Capital Plan:** Setting long-term facility, maintenance, and expansion priorities.
- **Projected Staffing Levels:** Authorizing staffing caps and instructional alignments based on enrollment data.
- **Curriculum and Instruction:** Voting on resource adoptions and educational programs that align with our Profile of a Learner.
- **Information Technology (IT):** Approving infrastructure upgrades and digital learning tools.
- **School Fees:** Reviewing and establishing annual student and program fees.
- **The Tax Levy:** Discussing and approving the annual tax levy, which serves as the primary mechanism for determining and securing the District's future local revenue baseline.
- **Debt Service Levy:** Consideration annually by the Board to abate the debt service levy.

Because these foundational components are thoroughly vetted and voted on individually well before the final budget is assembled, all Board members have continuous, structural opportunities to provide input and direct priorities early in the process. The final budget presentation ultimately serves as the mathematical culmination of the strategic choices and policy directions the Board has already established throughout the year.

Too often the Board appears to receive only a single recommended path forward after key assumptions and priorities have already been determined internally. Can the Board begin receiving alternative scenarios and comparative analyses before recommendations are finalized so the Board can independently evaluate tradeoffs rather than simply react to a preferred recommendation?

The administration deeply respects the Board's governance role and is fully committed to ensuring that Board members have the necessary context to make informed policy decisions.

As noted, the development of the annual budget is not a singular, isolated event where assumptions are determined internally behind closed doors. Instead, the Board actively builds the framework for the budget over the course of the entire year by discussing, debating, and voting on individual foundational components, such as the 5-Year Capital Plan, staffing parameters, curriculum adoptions, debt service levy, and the annual tax levy. These regular public discussions are precisely where the Board independently evaluates priorities and directs the administration on which paths to pursue. To further support the Board's decision-making

process, the administration provides data, historical context, and the operational rationale behind administrative recommendations during these year-round presentations.

However, compiling formal, multi-variable alternative scenarios and comparative tradeoff analyses for every recommendation represents an operational task traditionally managed by District staff to execute already-approved Board goals. Requiring formal, multi-scenario modeling as a standard prerequisite would place a new burden on administrative capacity, diverting time and resources away from daily school operations. In alignment with standard governance protocols, a deep-dive administrative undertaking of this magnitude would require a directive from the full Board of Education rather than an individual member request.

Before approving significant expenditures, staffing changes, capital projects, technology initiatives, or program expansions, can administration provide measurable ROI analysis including:

- expected student or operational outcomes,
- cost-benefit comparisons,
- alternatives considered,
- ongoing maintenance or staffing costs,
- and how success will be evaluated over time?

The administration shares the Board's commitment to fiscal responsibility, operational efficiency, and ensuring that every dollar invested directly benefits our students.

When major expenditures, capital projects, technology initiatives, or program expansions are brought forward, the administration systematically evaluates them internally to ensure they align with our strategic priorities, School Improvement Plans (SIPs), and the core competencies of our Profile of a Learner. High-level summaries of these evaluations, including ongoing operational costs, alignment with District goals, and intended student outcomes, are routinely integrated into the public presentations and proposals provided to the Board throughout the year.

However, compiling formal, highly granular Return on Investment (ROI) analyses that feature multi-variable cost-benefit comparisons, documented alternative scenarios, and individualized longitudinal evaluation metrics for every proposal represents an intensive administrative undertaking. Managing these deep operational analyses traditionally falls under the purview of District staff to execute the goals already established by the Board.

Requiring formal, multi-variable ROI modeling as a standard prerequisite for expenditures would place a burden on administrative capacity, diverting resources and time away from daily school operations. In alignment with standard governance protocols, a deep-dive administrative shift of this magnitude would require a formal directive from the full Board of Education rather than an individual member request.

The administration remains firmly committed to utilizing our existing, robust data-monitoring cycles, such as student growth data, behavioral metrics, budget-to-actual reports, and annual

climate surveys, to evaluate overall operational effectiveness and student outcomes, keeping the Board fully informed.

For each Capitol project (North, Transportation, PLTW), how much of the committed total has been disbursed to date.

The total amount disbursed in FY26 through 6/15/26 is:

Naperville North - \$10,905,491 - (this includes all FY26 Fund 60 work at NNHS)

Transportation - \$1,732,995

WJHS PLTW & KJHS PLTW/FACS - \$780,747

Total: \$13,419,233

How much, in dollars, additional work has been completed and not yet paid?

An exact figure for work completed but not yet paid cannot be determined at this time, as invoices for work completed through June 30th will continue to be processed through August.

However, the total expected *remaining* expenditures for these projects are:

Naperville North - \$18,953,509

Transportation - \$16,741,005

WJHS PLTW & KJHS PLTW/FACS - \$6,968,253

Total: \$42,662,767

How much approved bid dollars remain for work not yet initiated or started?

There are no uninitiated or uncommitted funds. These projects have already been bid, Board-approved, and fully bought out by our Construction Managers. Although specific trade work may still be pending based on the construction schedule, the financial commitment for the entirety of these projects is already locked in.

What, if any, overages are likely to occur due to unforeseen circumstances (diesel, tariffs, etc)?

We do not anticipate any overages due to tariffs, diesel, etc due to the fact that most of the related expenditures were bid. However we do have contingency and allowances built into those bid amounts to help us cover any unforeseen costs without creating overages. If we don't need/use the contingency or allowance dollars, it will reduce the total cost of the project.

What would our balance be after paying the above without additional transfers into the Capitol fund?

The transfers must be completed in order to fulfill the Board-approved capital projects that are currently in progress and included in both the FY26 Amended and FY27 Tentative Budgets.

Because these specific projects have already been authorized by the Board, the designated fund transfers are a structural requirement to cover those obligations. Attempting to pay for these ongoing projects without completing the corresponding transfers would result in an unauthorized deficit within the Capital Projects Fund, as the fund's existing baseline is legally and mathematically tied to those approved transfer amounts.

What is the current balance in the Capitol Fund (from 25m 5/1)?

The latest available reconciled balance for Capital Projects Fund 60 is \$25.1 million, as of April 30th.