



ZION ELEMENTARY SCHOOL DISTRICT 6  
FINAL BUDGET  
FISCAL YEAR 2027  
9/21/2026



## **BUDGET FUNDS**

**10 EDUCATION/SPECIAL EDUCATION (SPED):** This fund sees the majority of our budget. Staff compensation and most district and building expenditures come from the Ed fund. This may include salaries, benefits, stipends, extra duty, supplies, materials, technology, communication, professional development, food service, curriculum, strategic planning, fiscal services, in-district and out of district SPED expenses, recruiting, hiring, professional services, instruction, etc.

**20 OPERATIONS AND MAINTENANCE (O&M):** This is what typically keeps our buildings up and running. We have been working with our architects on a plan for a long-term Master Facility Plan (MFP) that would include capital projects. The O&M fund takes care of the smaller projects and more of the day to day maintenance of our buildings and grounds. Work is often completed in house, or by vendor payments, but projects do not typically meet the bidding threshold.

**30 DEBT SERVICE:** This fund can only be used for paying approved District debt. We have not taken out any new debt since 2017.

**40 TRANSPORTATION:** We pay for regular routes, SPED routes, McKinney Vento (MKV) routes, athletics, field trips and any routes between buildings. Lakeside is our large transportation vendor and is currently contracted through the 2029-2030 school year. They run a tiered system to maximize routes. Lakeside runs all regular and in-district SPED routes. In addition, they run afterschool activities, athletics, band, and field trips.

- \*buses are routed via Traversa Routing software.

- \*All buses are equipped with cameras, Ride360, and GPS.

- \*Approximate cost per 4 bus aides is \$105K. Number of aides fluctuates based on agreed upon needs each year.

- \*Gasoline is included in all costs.

Safeway fulfills our single/small group transportation contract through June 30, 2026. These consist of our MKV and Privately Placed students.

**50/55 IMRF/SOCIAL SECURITY/MEDICARE:** There are four major items paid from this fund:

A) The District's Social Security match on employee wages. Non-Certified employees pay Social Security. This may change if Certified staff are required to pay Social Security, as well

B) The District's statutory portion of IMRF. This is paid on Non-Certified positions.

C) The District's Medicare match on employee wages. This is for every employee in the District and is 1.45%.

D) The District pays a SEDOL an IMRF payment from this fund. It is billed to the District 2 times per year. This is outside the tax cap.

**60 SITE AND CONSTRUCTION/CAPITAL PROJECTS:** We opened this fund last year as a sub-fund of O&M, fund 20. This is to prepare the district for future capital improvement expenditures. The District has been conservative with O&M spending based on the outcome of the MFP and we have been growing our fund balances to prepare for capital improvements.

**70 WORKING CASH (WC):** Acts as a small savings the District sets aside through the WC levy. There are no expenditures in this fund. The money may be used, when necessary, through transfers to other funds. Those transfers must be Board approved.

**80 TORT:** This is where we typically post the Workers Comp and Property as well as Casualty/Liability insurance payments. Both of these premiums are paid to our insurance cooperative, Collective Liability Insurance Cooperative (CLIC). In addition, we pay CLIC for cyber premiums. Those premiums protect us, up to a certain amount, for hacking, breaches, and other cyber-crimes resulting in financial consequence. This coverage is getting more tenuous every year but provides safe guards to help cover some of the costs should there be a breach.

**90 FIRE PREVENTION & LIFE SAFETY (FP&LS):** This is where we post maintenance expenditures incurred in our Health Life Safety (HLS) Survey. This survey is required every 10 years and our latest survey was completed in the 24-25 school year. The District may levy up to \$.10 in the Life Safety Levy Fund to pay for items approved by ISBE in the HLS Survey.

**ZION ELEMENTARY SCHOOL DISTRICT 6**  
**FINAL BUDGET**  
**FISCAL YEAR 2027**  
**9/21/2026**

## **Budget Assumptions**

### **Revenue**

- \* District will continue its abatement program
  - Property Tax Relief Grant-still frozen, no new abatement
  - Alternate Revenue Bonds-final 18 months of current bond issuance
  - CEJA abatement-Second year of abatement
- \* District will levy appropriately to meet the educational needs of students
- \* Evidence Based Funding (EBF) is expected to increase slightly to approximately \$29M
  - This is the number for the foreseeable future
- \* Known decreases to funding
  - Teacher Vacancy funded but 77% decrease from our previous award
  - School Improvement in its last year of cycle, 73% decrease from previous award
- \* The Energy Grant payments from 2026 application are expected to be received in FY 27
  - 75% abatement required, district would have to front that money with a possible reimbursement period of 12-36 months. Although the application process is lengthy, we have typically received all reimbursements in less than 12 months. FY27 will be the fourth round of funding.

### **Expenditure**

- \* Wages will increase by 4.5%
- \* Benefits will increase by 10%
- \* FTE of Certified and Support Staff is expected to remain flat
- \* District will continue implementing Strategic Plan action items
- \* District expected to begin Priority 1 MFP project at Beulah Park
- \* Transportation, Food Service and Cleaning costs will increase by approximately 4%
- \* Technology infrastructure solution with Impact Networking contract will be additional cost

## Highlights from 2026 Budget

Allocated EBF appropriately to support operations

Continued to fund Capital Projects in preparation for Beulah construction

## 2027 Budget Assumptions

EBF increase of approximately \$50,000

Levy projection is \$14,082,750 after abatement

|            | <u>Levy Breakdown</u> |                      | <u>CPPRT Breakdown</u> | <u>EBF Breakdown</u> |
|------------|-----------------------|----------------------|------------------------|----------------------|
| ED         | 10.1111               | 7,925,000            | 300,000                | 21,725,000           |
| SPED       | 10.1141               | 1,000,000            |                        |                      |
| LEASE      | 20.1131               |                      |                        |                      |
| O&M        | 20.1111               | 1,800,000            | 1,550,000              | 1,500,000            |
| DEBT       | 30.1111               |                      |                        | 1,400,000            |
| TRANS      | 40.1111               | 2,150,000            |                        |                      |
| IMRF       | 50.1111               | 310,000              |                        |                      |
| SS         | 55.1151               | 465,000              | 100,000                | 200,000              |
| SEDOL IMRF | 50.1191               | 2,750                |                        |                      |
| CAP PROJ   | 60.0000               |                      |                        | 4,000,000            |
| WC         | 70.1111               | 50,000               |                        |                      |
| TORT       | 80.1121               | 280,000              |                        | 175,000              |
| FP&LS      | 90.1111               | 100,000              |                        |                      |
|            | <b>Total</b>          | <b>\$ 14,082,750</b> | <b>\$ 1,950,000</b>    | <b>\$ 29,000,000</b> |

**ZION ELEMENTARY DISTRICT 6****Final Budget 2027****EDUCATION FUND****REVENUES****LOCAL SOURCES**

|                         | <b>Fiscal Year 2027<br/>Final Budget</b> | <b>Fiscal Year 2027<br/>Tentative Budget</b> | <b>Fiscal Year 2026<br/>Amended Budget</b> | <b>Fiscal Year 2025<br/>Amended Budget</b> | <b>Fiscal Year 2024<br/>Audited</b> | <b>Fiscal Year 2023<br/>Audited</b> |
|-------------------------|------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|-------------------------------------|-------------------------------------|
| General Levy            | 9,050,000                                | 8,000,000                                    | 10,550,000                                 | 10,908,960                                 | 10,819,328                          | 10,532,138                          |
| Special Education Levy  | 980,000                                  | 1,000,000                                    | 1,000,000                                  | 920,000                                    | 916,159                             | 718,957                             |
| Interest on Investments | 2,000,000                                | 2,000,000                                    | 1,600,000                                  | 2,000,000                                  | 1,856,848                           | 952,216                             |
| CPPRT                   | 300,000                                  |                                              |                                            |                                            |                                     |                                     |
| Other Local Revenue     | 50,000                                   | 50,000                                       | 48,000                                     | 143,000                                    | 170,322                             | 188,900                             |

**TOTAL LOCAL SOURCES**

|                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>12,380,000</b> | <b>11,050,000</b> | <b>13,198,000</b> | <b>13,971,960</b> | <b>13,762,657</b> | <b>12,392,291</b> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**STATE SOURCES**

|                          |            |            |            |            |            |            |
|--------------------------|------------|------------|------------|------------|------------|------------|
| EBF                      | 21,725,000 | 21,725,000 | 17,725,000 | 17,300,000 | 27,356,003 | 20,853,532 |
| Energy Grant             | 4,900,000  | 4,900,000  | 2,686,290  | 772,885    |            |            |
| Other Restricted Revenue | 990,000    | 1,251,725  | 1,251,725  | 1,859,851  | 1,739,198  | 797,177    |

**TOTAL STATE SOURCES**

|                   |                   |                   |                   |                   |                   |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>27,615,000</b> | <b>27,876,725</b> | <b>21,663,015</b> | <b>19,932,736</b> | <b>29,095,201</b> | <b>21,650,709</b> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**FEDERAL SOURCES**

|                            |           |           |           |           |            |           |
|----------------------------|-----------|-----------|-----------|-----------|------------|-----------|
| ESSER III                  |           |           |           | 1,731,984 |            |           |
| Restricted Federal Revenue | 4,750,000 | 4,231,276 | 4,231,276 | 5,678,964 | 13,020,426 | 6,671,117 |

**TOTAL FEDERAL SOURCES**

|                  |                  |                  |                  |                   |                  |
|------------------|------------------|------------------|------------------|-------------------|------------------|
| <b>4,750,000</b> | <b>4,231,276</b> | <b>4,231,276</b> | <b>7,410,948</b> | <b>13,020,426</b> | <b>6,671,117</b> |
|------------------|------------------|------------------|------------------|-------------------|------------------|

**TOTAL REVENUES**

|                      |                      |                      |                      |                      |                      |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>\$ 44,745,000</b> | <b>\$ 43,158,001</b> | <b>\$ 39,092,291</b> | <b>\$ 41,315,644</b> | <b>\$ 55,878,284</b> | <b>\$ 40,714,117</b> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

|                                                     | Fiscal Year 2027<br>Final Budget | Fiscal Year 2027<br>Tentative Budget | Fiscal Year 2026<br>Amended Budget | Fiscal Year 2025<br>Amended Budget | Fiscal Year 2024<br>Audited | Fiscal Year 2023<br>Audited |
|-----------------------------------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b><u>EXPENDITURES</u></b>                          |                                  |                                      |                                    |                                    |                             |                             |
| <b>INSTRUCTIONAL SERVICES</b>                       |                                  |                                      |                                    |                                    |                             |                             |
| Regular Programs                                    | 18,500,000                       | 16,250,000                           | 15,800,000                         | 16,888,000                         | 24,275,047                  | 20,159,448                  |
| Pre-K Programs                                      | 400,000                          | 550,000                              | 510,000                            | 445,000                            | 608,349                     | 855,470                     |
| Special Education Programs                          | 2,320,000                        | 2,250,000                            | 2,125,000                          | 3,296,000                          | 2,853,669                   | 2,348,180                   |
| Special Education Programs Pre K                    |                                  |                                      |                                    |                                    |                             | 82,771                      |
| Remedial and Supplemental Programs K-12             |                                  |                                      |                                    |                                    |                             | 74,498                      |
| Interscholastic Programs                            | 93,000                           | 85,000                               | 85,000                             | 194,600                            | 87,136                      | 110,452                     |
| Summer School Programs                              | 150,000                          | 150,000                              | 100,000                            | 121,500                            | 107,617                     | 40,438                      |
| Bilingual Programs                                  | 1,700,000                        | 1,700,000                            | 1,900,000                          | 1,874,000                          | 1,540,261                   | 1,273,896                   |
| Special Education K-12 Programs in Other Districts  | 2,000,000                        | 2,000,000                            | 2,225,000                          | 2,700,000                          | 2,577,549                   | 1,819,573                   |
| <b>TOTAL INSTRUCTIONAL SERVICES</b>                 | <b>25,163,000</b>                | <b>22,985,000</b>                    | <b>22,745,000</b>                  | <b>25,519,100</b>                  | <b>32,049,628</b>           | <b>26,764,726</b>           |
| <b>SUPPORT SERVICES</b>                             |                                  |                                      |                                    |                                    |                             |                             |
| Attendance and Social Work                          | 1,250,000                        | 1,250,000                            | 1,412,500                          | 1,286,100                          | 1,031,689                   | 720,881                     |
| Health Services                                     | 575,000                          | 575,000                              | 505,000                            | 502,600                            | 512,868                     | 503,470                     |
| Psychological Services                              | 350,000                          | 350,000                              | 400,000                            | 200,000                            | 187,900                     | 158,142                     |
| Speech Path and Audiology Services                  | 800,000                          | 800,000                              | 645,000                            | 518,000                            | 426,598                     | 305,362                     |
| Other Support Services                              | 225,000                          | 225,000                              | 275,000                            | 180,000                            | 341,298                     | 398,512                     |
| Improvement of Instructional Services               | 2,250,000                        | 3,000,000                            | 4,125,000                          | 3,150,600                          | 3,569,906                   | 2,994,418                   |
| Educational Media Services                          | 200,000                          | 200,000                              | 350,000                            | 1,290,000                          | 308,994                     | 248,356                     |
| Assessment Services                                 | 35,000                           | 35,000                               |                                    |                                    |                             | 6,062                       |
| Board of Education Services                         | 500,000                          | 500,000                              | 500,000                            | 658,200                            | 423,990                     | 486,766                     |
| Superintendent Administration Services              | 750,000                          | 750,000                              | 850,000                            | 798,000                            | 866,503                     | 599,976                     |
| Special Education Administrative Services           | 650,000                          | 650,000                              | 670,000                            | 592,100                            | 612,974                     | 684,041                     |
| Office of the Principal Services                    | 3,250,000                        | 3,850,000                            | 3,850,000                          | 3,726,000                          | 3,406,350                   | 3,033,080                   |
| Direction of Business Support Services              | 200,000                          | 200,000                              | 150,000                            | 143,800                            | 217,245                     | 211,862                     |
| Fiscal Services                                     | 350,000                          | 350,000                              | 415,000                            | 484,500                            | 540,694                     | 677,835                     |
| Food Services                                       | 1,665,000                        | 1,665,000                            | 1,665,000                          | 1,685,000                          | 1,641,911                   | 1,470,345                   |
| Informational Services                              | 515,000                          | 515,000                              | 515,000                            | 618,000                            | 482,497                     | 289,729                     |
| Staff Services                                      | 850,000                          | 850,000                              | 925,000                            | 941,500                            | 670,531                     | 487,216                     |
| Data Processing Services                            | 3,000,000                        | 3,000,000                            | 3,200,000                          | 3,214,826                          | 2,551,062                   | 2,492,259                   |
| Other Support Services                              | 15,000                           | 15,000                               | 15,000                             | 18,000                             | 47,207                      | 1,168                       |
| Community Services                                  | 70,000                           | 70,000                               | 70,000                             | 61,500                             | 60,606                      | 171,948                     |
| <b>TOTAL SUPPORT SERVICES</b>                       | <b>17,500,000</b>                | <b>18,850,000</b>                    | <b>20,537,500</b>                  | <b>20,068,726</b>                  | <b>17,900,823</b>           | <b>15,941,428</b>           |
| <b>PAYMENTS TO OTHER DIST &amp; GOV UNITS</b>       |                                  |                                      |                                    |                                    |                             |                             |
| Regular Programs                                    |                                  |                                      |                                    |                                    |                             | 41,831                      |
| Special Education Programs                          | 2,000,000                        | 2,000,000                            | 2,000,000                          | 2,173,000                          | 1,934,186                   | 1,435,299                   |
| <b>TOTAL PAYMENTS TO OTHER DIST &amp; GOV UNITS</b> | <b>2,000,000</b>                 | <b>2,000,000</b>                     | <b>2,000,000</b>                   | <b>2,173,000</b>                   | <b>1,934,186</b>            | <b>1,477,130</b>            |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 44,663,000</b>             | <b>\$ 43,835,000</b>                 | <b>\$ 45,282,500</b>               | <b>\$ 47,760,826</b>               | <b>\$ 51,884,637</b>        | <b>\$ 44,183,284</b>        |

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**OM FUND**

**REVENUES**

**LOCAL SOURCES**

|                            | Fiscal Year 2027<br>Final Budget | Fiscal Year 2027<br>Tentative Budget | Fiscal Year 2026<br>Amended Budget | Fiscal Year 2025<br>Amended Budget | Fiscal Year 2024<br>Audited | Fiscal Year 2023<br>Audited |
|----------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| General Levy               | 1,650,000                        | 1,650,000                            | 1,650,000                          | 1,600,000                          | 1,583,536                   | 1,120,108                   |
| Leasing Levy               | -                                | 1,000                                | 5,000                              | 25,000                             | 109,422                     | 172,904                     |
| CPPRT                      | 1,550,000                        | 1,867,136                            | 1,867,136                          | 2,250,000                          | 2,706,857                   | 3,907,162                   |
| Other Local                | 500                              |                                      |                                    |                                    | 47,206                      | 1,167                       |
| <b>Total Local Sources</b> | <b>3,200,500</b>                 | <b>3,518,136</b>                     | <b>3,522,136</b>                   | <b>3,875,000</b>                   | <b>4,447,021</b>            | <b>5,201,341</b>            |

**STATE SOURCES**

|                            |                  |                  |                  |                  |  |                  |
|----------------------------|------------------|------------------|------------------|------------------|--|------------------|
| School Maintenance Grant   | 50,000           | 50,000           |                  |                  |  | 50,000           |
| Energy Grant               | 700,000          | 700,000          | 1,403,624        | 2,670,989        |  |                  |
| EBF                        | 1,500,000        | 1,500,000        | 2,500,000        | 2,500,000        |  | 2,585,311        |
| <b>Total State Sources</b> | <b>2,250,000</b> | <b>2,250,000</b> | <b>3,903,624</b> | <b>5,170,989</b> |  | <b>2,635,311</b> |

**FEDERAL SOURCES**

|                              |  |  |  |                |  |                  |
|------------------------------|--|--|--|----------------|--|------------------|
| ESSER Funds                  |  |  |  | 287,000        |  | 3,307,560        |
| <b>Total Federal Sources</b> |  |  |  | <b>287,000</b> |  | <b>3,307,560</b> |

|                       |                     |                     |                     |                     |                     |                      |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 5,450,500</b> | <b>\$ 5,768,136</b> | <b>\$ 7,425,760</b> | <b>\$ 9,332,989</b> | <b>\$ 4,447,021</b> | <b>\$ 11,144,212</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|

**EXPENDITURES**

**SUPPORT SERVICES**

|                        |           |           |           |           |           |           |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Salaries               | 535,000   | 560,000   | 550,000   | 601,000   | 598,854   | 578,808   |
| Benefits               | 160,000   | 225,000   | 205,000   | 167,000   | 153,192   | 152,580   |
| Purchased Services     | 2,275,000 | 3,000,000 | 3,600,000 | 2,715,500 | 2,307,761 | 2,630,249 |
| Supplies and Materials | 800,000   | 800,000   | 875,000   | 829,000   | 663,338   | 643,388   |
| Capital Outlay         | 250,000   | 800,000   | 800,000   | 800,000   | 3,417,894 | 3,650,455 |
| Other Objects          |           |           |           |           | 452       |           |
| Non-Capital Equipment  | 10,000    | 25,000    | 25,000    | 25,000    | 63,534    | 4,285     |
| SEDOL OM Costs         | 225,000   | 225,000   | 205,920   | 176,000   |           |           |

|                           |                     |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$ 4,255,000</b> | <b>\$ 5,635,000</b> | <b>\$ 6,260,920</b> | <b>\$ 5,313,500</b> | <b>\$ 7,205,025</b> | <b>\$ 7,659,765</b> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**OTHER FINANCING USES**

Transfer to Debt Service (Debt Cert Principal)

**TOTAL OTHER FINANCING USES**

|                                       |                  |                |                  |                  |                    |                  |
|---------------------------------------|------------------|----------------|------------------|------------------|--------------------|------------------|
| <b>Net Change in Fund Balance +/-</b> | <b>1,195,500</b> | <b>133,136</b> | <b>1,164,840</b> | <b>4,019,489</b> | <b>(2,758,004)</b> | <b>3,484,447</b> |
|---------------------------------------|------------------|----------------|------------------|------------------|--------------------|------------------|

|                                       |                  |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Fund Balance Beginning of Year</b> | <b>8,094,271</b> | <b>8,094,271</b> | <b>6,929,431</b> | <b>2,909,942</b> | <b>5,667,946</b> | <b>2,183,499</b> |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|

|                                 |                     |                     |                     |                     |                     |                     |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund Balance End of Year</b> | <b>\$ 9,289,771</b> | <b>\$ 8,227,407</b> | <b>\$ 8,094,271</b> | <b>\$ 6,929,431</b> | <b>\$ 2,909,942</b> | <b>\$ 5,667,946</b> |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**DEBT SERVICE FUND**

|                                       | <b>Fiscal Year 2027<br/>Final Budget</b> | <b>Fiscal Year 2027<br/>Tentative Budget</b> | <b>Fiscal Year 2026<br/>Amended Budget</b> | <b>Fiscal Year 2025<br/>Amended Budget</b> | <b>Fiscal Year 2025<br/>Final Budget</b> |
|---------------------------------------|------------------------------------------|----------------------------------------------|--------------------------------------------|--------------------------------------------|------------------------------------------|
| <b><u>REVENUES</u></b>                |                                          |                                              |                                            |                                            |                                          |
| <b>LOCAL SOURCES</b>                  |                                          |                                              |                                            |                                            |                                          |
| General Levy                          | 500                                      | 500                                          | 500                                        | 1,000                                      |                                          |
| <b>STATE SOURCES</b>                  |                                          |                                              |                                            |                                            |                                          |
| EBF                                   | 1,400,000                                | 1,400,000                                    | 1,325,000                                  | 83,500                                     | -                                        |
| <b>TOTAL REVENUES</b>                 | <b>\$ 1,400,500</b>                      | <b>\$ 1,400,500</b>                          | <b>\$ 1,325,500</b>                        | <b>\$ 84,500</b>                           | <b>\$ 84,500</b>                         |
| <b><u>EXPENDITURES</u></b>            |                                          |                                              |                                            |                                            |                                          |
| Principal on Bonds and Leases         | 1,000,000                                | 992,125                                      | 966,941                                    | 921,000                                    | 921,000.00                               |
| Interest on Bonds and Leases          | 375,000                                  | 365,683                                      | 356,741                                    | 364,000                                    | 364,000.00                               |
| Bond Paying Agent Fees                | 1,000                                    | 1,500                                        | 1,500                                      | 1,500                                      | 1,500.00                                 |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 1,376,000</b>                      | <b>\$ 1,359,308</b>                          | <b>\$ 1,325,183</b>                        | <b>\$ 1,286,500</b>                        | <b>\$ 1,286,500</b>                      |
| <b>Net Change in Fund Blance +/-</b>  | 24,500                                   | 41,193                                       | 318                                        | (1,202,000)                                |                                          |
| <b>Fund Balance Beginning of Year</b> | 400                                      | 400                                          | 82                                         | 1,202,082                                  | 1,202,082                                |
| <b>Fund Balance End of Year</b>       | <b>\$ 24,900</b>                         | <b>\$ 41,592</b>                             | <b>\$ 400</b>                              | <b>\$ 82</b>                               | <b>\$ (84,418)</b>                       |

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**TRANSPORTATION FUND**

**REVENUES**

**LOCAL SOURCES**

|                            |                  |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| General Levy               | 1,900,000        | 1,900,000        | 1,900,000        | 1,817,500        | 1,936,704        | 1,340,668        |
| <b>Total Local Sources</b> | <b>1,900,000</b> | <b>1,900,000</b> | <b>1,900,000</b> | <b>1,817,500</b> | <b>1,936,704</b> | <b>1,340,668</b> |

**STATE SOURCES**

|                                         |                  |                  |                  |                  |                  |                  |
|-----------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| EBF                                     | -                | -                | -                | -                | -                | 2,500,000        |
| Energy Grant                            | -                | -                | 1,400,000        | 2,600,000        |                  |                  |
| Transportation - Regular and Vocational | 1,100,000        | 1,100,000        | 960,000          | 1,300,000        | 1,562,339        | 1,147,808        |
| Transportation - Special Education      | 960,000          | 975,000          | 1,040,000        | 1,200,000        | 1,376,783        | 836,433          |
| <b>Total State Sources</b>              | <b>2,060,000</b> | <b>2,075,000</b> | <b>3,400,000</b> | <b>5,100,000</b> | <b>2,939,122</b> | <b>4,484,241</b> |

|                       |                     |                     |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 3,960,000</b> | <b>\$ 3,975,000</b> | <b>\$ 5,300,000</b> | <b>\$ 6,917,500</b> | <b>\$ 4,875,826</b> | <b>\$ 5,824,909</b> |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**EXPENDITURES**

**SUPPORT SERVICES**

|                    |           |           |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Salaries           | 25,000    | 24,000    | 24,000    | 23,000    | -         | 20,869    |
| Benefits           | 5,000     | 4,680     | 4,680     | 4,500     | -         | 3,640     |
| Purchased Services | 5,425,000 | 4,950,000 | 4,988,311 | 4,777,500 | 4,191,629 | 3,888,544 |

|                           |                     |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$ 5,455,000</b> | <b>\$ 4,978,680</b> | <b>\$ 5,016,991</b> | <b>\$ 4,805,000</b> | <b>\$ 4,191,629</b> | <b>\$ 3,913,053</b> |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

|                                      |                    |                    |                |                  |                |                  |
|--------------------------------------|--------------------|--------------------|----------------|------------------|----------------|------------------|
| <b>Net Change in Fund Blance +/-</b> | <b>(1,495,000)</b> | <b>(1,003,680)</b> | <b>283,009</b> | <b>2,112,500</b> | <b>684,197</b> | <b>1,911,856</b> |
|--------------------------------------|--------------------|--------------------|----------------|------------------|----------------|------------------|

|                                       |                  |                  |                  |                  |                  |                |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| <b>Fund Balance Beginning of Year</b> | <b>5,092,489</b> | <b>5,092,489</b> | <b>4,809,480</b> | <b>2,696,980</b> | <b>2,012,783</b> | <b>100,927</b> |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|

|                                 |                     |                     |                     |                     |                     |                     |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Fund Balance End of Year</b> | <b>\$ 3,597,489</b> | <b>\$ 4,088,809</b> | <b>\$ 5,092,489</b> | <b>\$ 4,809,480</b> | <b>\$ 2,696,980</b> | <b>\$ 2,012,783</b> |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**ZION ELEMENTARY DISTRICT 6****Final Budget 2027****IMRF FUND**

|                               | Fiscal Year 2027<br>Final Budget | Fiscal Year 2027<br>Tentative Budget | Fiscal Year 2026<br>Amended Budget | Fiscal Year 2025<br>Amended Budget | Fiscal Year 2024<br>Audited | Fiscal Year 2023<br>Audited |
|-------------------------------|----------------------------------|--------------------------------------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>               |                                  |                                      |                                    |                                    |                             |                             |
| <b>LOCAL SOURCES</b>          |                                  |                                      |                                    |                                    |                             |                             |
| General Levy                  | 300,000                          | 300,000                              | 350,000                            | 400,000                            | 456,532                     | 395,465                     |
| Social Security/Medicare Levy | 425,000                          | 425,000                              | 425,000                            | 300,000                            | 355,307                     | 313,526                     |
| Other Tax Levies              | 5,000                            | 5,000                                | 5,000                              | 5,000                              | 9,454                       | 11,125                      |
| CPPRT                         | 52,000                           | 60,000                               | 57,747                             | 150,000                            | 150,000                     | 430,118                     |
| <b>Total Local Sources</b>    | <b>782,000</b>                   | <b>790,000</b>                       | <b>837,747</b>                     | <b>855,000</b>                     | <b>971,293</b>              | <b>1,150,234</b>            |
| <b>STATE SOURCES</b>          |                                  |                                      |                                    |                                    |                             |                             |
| EBF                           | 200,000                          | 200,000                              | 200,000                            | 200,000                            |                             |                             |
| <b>Total State Sources</b>    | <b>200,000</b>                   | <b>200,000</b>                       | <b>200,000</b>                     | <b>200,000</b>                     |                             |                             |
| <b>TOTAL REVENUES</b>         | <b>\$ 982,000</b>                | <b>\$ 990,000</b>                    | <b>\$ 1,037,747</b>                | <b>\$ 1,055,000</b>                | <b>\$ 971,293</b>           | <b>\$ 1,150,234</b>         |

**EXPENDITURES****INSTRUCTION**

|                                       |                |                |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Regular Programs                      | 350,000        | 350,000        | 340,000        | 369,500        | 374,445        | 291,990        |
| Pre-K Programs                        | 32,000         | 32,000         | 30,000         | 33,000         | 26,237         | 27,871         |
| Special Education Programs            | 60,000         | 60,000         | 58,000         | 58,500         | 52,319         | 37,376         |
| Special Education Programs Pre-K      | -              | -              | -              | -              |                | 1,039          |
| Remedial and Special Ed Programs K-12 | -              | -              | -              | -              |                | 771            |
| Interscholastic Programs              | 7,000          | 7,000          | 6,750          | 7,100          | 4,610          | 3,654          |
| Summer School Programs                | 5,500          | 5,500          | 5,500          | 5,100          | 4,307          | 577            |
| Bilingual Programs                    | 50,000         | 50,000         | 48,000         | 46,000         | 35,945         | 19,747         |
| <b>TOTAL INSTRUCTION</b>              | <b>504,500</b> | <b>504,500</b> | <b>488,250</b> | <b>519,200</b> | <b>497,863</b> | <b>383,025</b> |

**SUPPORT PROGRAMS**

|                                       |         |         |         |         |        |        |
|---------------------------------------|---------|---------|---------|---------|--------|--------|
| Attendance and Social Work Services   | 14,000  | 14,000  | 13,500  | 12,500  | 9,123  | 8,178  |
| Guidance Services                     | -       | -       | -       | -       |        |        |
| Health Services                       | 25,000  | 25,000  | 24,000  | 24,000  | 32,434 | 48,018 |
| Psychology Services                   | -       | -       | -       | 3,000   |        |        |
| Speech Path and Audiology Services    | -       | -       | -       | -       | 1,512  | 2,265  |
| Other Support Services                | 1,000   | 1,000   | 1,000   | 3,000   | 11,621 | 22,956 |
| Improvement of Instructional Services | 18,000  | 18,000  | 17,500  | 15,000  | 17,826 | 14,241 |
| Educational Media Services            | 5,000   | 5,000   | 5,000   | 5,000   | 1,940  | 2,482  |
| Board of Education Services           | -       | -       | -       | -       | 105    | 233    |
| Executive Administration Services     | 25,000  | 25,000  | 24,000  | 23,000  | 17,744 | 15,298 |
| Special Area Administration Services  | 10,000  | 10,000  | 10,000  | 12,000  | 9,561  | 13,342 |
| ADDITION ERROR IN THE AUDIT           | -       | -       | -       | -       |        |        |
| Office of the Principal               | 125,000 | 125,000 | 120,000 | 117,500 | 98,922 | 94,622 |

**ZION ELEMENTARY DISTRICT 6****Final Budget 2027**

|                                |        |        |        |        |        |        |
|--------------------------------|--------|--------|--------|--------|--------|--------|
| Direction of Business Services | 14,500 | 14,500 | 14,000 | -      | 16,289 | 15,807 |
| Fiscal Services                | 17,500 | 17,500 | 17,000 | 28,000 | 25,177 | 22,581 |

|                                                |                   |                   |                   |                   |                   |                   |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Operation and Maintenance Plant Services       | 64,000            | 64,000            | 62,000            | 66,000            | 60,545            | 63,085            |
| Information Services                           | 20,000            | 20,000            | 20,000            | 19,100            | 23,727            | 16,259            |
| Staff Services                                 | 26,000            | 26,000            | 25,000            | 34,000            | 29,266            | 28,616            |
| Data Processing Services                       | 104,500           | 104,500           | 100,000           | 106,700           | 94,068            | 108,961           |
| Community Services                             | -                 | -                 | -                 | -                 |                   | 5,756             |
| <b>TOTAL SUPPORT PROGRAMS</b>                  | <b>469,500</b>    | <b>469,500</b>    | <b>453,000</b>    | <b>468,800</b>    | <b>449,860</b>    | <b>482,700</b>    |
| <b>PAYMENTS TO OTHER DISTRICTS AND GOVTS</b>   |                   |                   |                   |                   |                   |                   |
| Payments for Special Education Programs        | 5,000             | 5,000             | 5,000             | 5,000             | -                 | 12,396            |
| <b>TOTAL PAYMENTS TO OTHER DISTRICTS/GOVTS</b> | <b>5,000</b>      | <b>5,000</b>      | <b>5,000</b>      | <b>5,000</b>      | <b>-</b>          | <b>12,396</b>     |
| <b>TOTAL EXPENDITURES</b>                      | <b>\$ 979,000</b> | <b>\$ 979,000</b> | <b>\$ 946,250</b> | <b>\$ 993,000</b> | <b>\$ 947,723</b> | <b>\$ 878,121</b> |
| <b>Net Change in Fund Blance +/-</b>           | 3,000             | 11,000            | 91,497            | 62,000            | 23,570            | 272,113           |
| <b>Fund Balance Beginning of Year</b>          | 508,217           | 508,217           | 416,720           | 416,720           | 393,150           | 121,037           |
| <b>Fund Balance End of Year</b>                | <b>\$ 511,217</b> | <b>\$ 519,217</b> | <b>\$ 508,217</b> | <b>\$ 478,720</b> | <b>\$ 416,720</b> | <b>\$ 393,150</b> |

## Final Budget 2027

**Fiscal Year 2027  
Final Budget**

**Fiscal Year 2026  
Amended Budget**

**Fiscal Year 2025  
Amended Budget**

## LOCAL SOURCES

CPPRT

Other

### Total Local Sources

## STATE SOURCES

School Maintenance Grant

Other State Grant

## Evidence Based Funding

### Total State Sources

## TOTAL REVENUES

|    |           |    |           |    |           |    |           |
|----|-----------|----|-----------|----|-----------|----|-----------|
| \$ | 4,000,000 | \$ | 4,000,000 | \$ | 7,000,000 | \$ | 7,450,000 |
|----|-----------|----|-----------|----|-----------|----|-----------|

Professional Services Architect  
Professional Services Engineer  
Professional Services Other  
Capital Outlay - East  
Capital Outlay - West  
Capital Outlay - Lakeview  
Capital Outlay - Beulah  
Capital Outlay - Central  
Capital Outlay - DO

**TOTAL EXPENDITURES**

## OTHER FINANCING USES

## Transfers

**TOTAL OTHER FINANCING USES****Net Change in Fund Blance +/-**

|             |             |           |           |
|-------------|-------------|-----------|-----------|
| (4,200,000) | (4,200,000) | 7,000,000 | 7,450,000 |
|-------------|-------------|-----------|-----------|

**Fund Balance Beginning of Year**

|            |            |           |
|------------|------------|-----------|
| 14,450,000 | 14,450,000 | 7,450,000 |
|------------|------------|-----------|

### Fund Balance End of Year

|    |            |    |            |    |            |    |           |
|----|------------|----|------------|----|------------|----|-----------|
| \$ | 10,250,000 | \$ | 10,250,000 | \$ | 14,450,000 | \$ | 7,450,000 |
|----|------------|----|------------|----|------------|----|-----------|

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**WORKING CASH FUND**

**REVENUES**

**LOCAL SOURCES**

|                                 | Fiscal Year 2027 |                  | Fiscal Year 2027 |                  | Fiscal Year 2026 |                  | Fiscal Year 2025 |                  | Fiscal Year 2024 |                  | Fiscal Year 2023 |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                 | Final Budget     |                  | Tentative Budget |                  | Amended Budget   |                  | Amended Budget   |                  | Audited          |                  | Audited          |                  |
| General Levy                    | 50,000           |                  | 50,000           |                  | 50,000           |                  | 50,000           |                  | 53,995           |                  | 90,765           |                  |
| <b>TOTAL REVENUES</b>           | <b>\$</b>        | <b>50,000</b>    | <b>\$</b>        | <b>50,000</b>    | <b>\$</b>        | <b>50,000</b>    | <b>\$</b>        | <b>50,000</b>    | <b>\$</b>        | <b>53,995</b>    | <b>\$</b>        | <b>90,765</b>    |
| Net Change in Fund Blance +/-   | 50,000           |                  | 50,000           |                  | 50,000           |                  | 50,000           |                  | 53,995           |                  | 90,765           |                  |
| Fund Balance Beginning of Year  | 2,887,381        |                  | 2,887,381        |                  | 2,837,381        |                  | 2,787,381        |                  | 2,733,386        |                  | 2,642,621        |                  |
| <b>Fund Balance End of Year</b> | <b>\$</b>        | <b>2,937,381</b> | <b>\$</b>        | <b>2,937,381</b> | <b>\$</b>        | <b>2,887,381</b> | <b>\$</b>        | <b>2,837,381</b> | <b>\$</b>        | <b>2,787,381</b> | <b>\$</b>        | <b>2,733,386</b> |

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**TORT FUND**

**REVENUES**

**LOCAL SOURCES**

|                            |                |                |                |                |                |                |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Levy               | 200,000        | 200,000        | 175,000        | 175,000        | 331,979        | 471,524        |
| <b>TOTAL LOCAL SOURCES</b> | <b>200,000</b> | <b>200,000</b> | <b>175,000</b> | <b>175,000</b> | <b>331,979</b> | <b>471,524</b> |

**STATE SOURCES**

|                            |                |                |          |          |          |          |
|----------------------------|----------------|----------------|----------|----------|----------|----------|
| EBF                        | 175,000        | 175,000        | -        | -        | -        | -        |
| <b>TOTAL STATE SOURCES</b> | <b>175,000</b> | <b>175,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                       |                   |                   |                   |                   |                   |                   |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL REVENUES</b> | <b>\$ 375,000</b> | <b>\$ 375,000</b> | <b>\$ 175,000</b> | <b>\$ 175,000</b> | <b>\$ 331,979</b> | <b>\$ 471,524</b> |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**EXPENDITURES**

|                        |         |         |         |         |         |         |
|------------------------|---------|---------|---------|---------|---------|---------|
| General Administration | 350,000 | 350,000 | 300,000 | 425,000 | 362,560 | 381,700 |
|------------------------|---------|---------|---------|---------|---------|---------|

|                           |                   |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL EXPENDITURES</b> | <b>\$ 350,000</b> | <b>\$ 350,000</b> | <b>\$ 300,000</b> | <b>\$ 425,000</b> | <b>\$ 362,560</b> | <b>\$ 381,700</b> |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|                                      |               |               |                  |                  |                 |               |
|--------------------------------------|---------------|---------------|------------------|------------------|-----------------|---------------|
| <b>Net Change in Fund Blance +/-</b> | <b>25,000</b> | <b>25,000</b> | <b>(125,000)</b> | <b>(250,000)</b> | <b>(30,581)</b> | <b>89,824</b> |
|--------------------------------------|---------------|---------------|------------------|------------------|-----------------|---------------|

|                                       |               |               |                |                |                |                |
|---------------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| <b>Fund Balance Beginning of Year</b> | <b>94,454</b> | <b>94,454</b> | <b>219,454</b> | <b>469,454</b> | <b>500,035</b> | <b>410,211</b> |
|---------------------------------------|---------------|---------------|----------------|----------------|----------------|----------------|

|                                 |                   |                   |                  |                   |                   |                   |
|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| <b>Fund Balance End of Year</b> | <b>\$ 119,454</b> | <b>\$ 119,454</b> | <b>\$ 94,454</b> | <b>\$ 219,454</b> | <b>\$ 469,454</b> | <b>\$ 500,035</b> |
|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|

**ZION ELEMENTARY DISTRICT 6**  
**Final Budget 2027**

**LIFE SAFETY FUND**

| LIFE SAFETY FUND                       | Fiscal Year 2027 |           | Fiscal Year 2027 |         | Fiscal Year 2026 |           | Fiscal Year 2025 |           | Fiscal Year 2024 |           | Fiscal Year 2023 |           |
|----------------------------------------|------------------|-----------|------------------|---------|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|
|                                        | Final Budget     |           | Tentative Budget |         | Amended Budget   |           | Amended Budget   |           | Audited          |           | Audited          |           |
| <u>REVENUES</u>                        |                  |           |                  |         |                  |           |                  |           |                  |           |                  |           |
| LOCAL SOURCES                          |                  |           |                  |         |                  |           |                  |           |                  |           |                  |           |
| General Levy                           | 90,000           |           | 90,000           |         | 75,000           |           | 60,000           |           | 104,423          |           | 172,222          |           |
| TOTAL LOCAL SOURCES                    | 90,000           |           | 90,000           |         | 75,000           |           | 60,000           |           | 104,423          |           | 172,222          |           |
| TOTAL REVENUES                         | \$               | 90,000    | \$               | 90,000  | \$               | 75,000    | \$               | 60,000    | \$               | 104,423   | \$               | 172,222   |
| <u>EXPENDITURES</u>                    |                  |           |                  |         |                  |           |                  |           |                  |           |                  |           |
| General Administration                 | 25,000           |           | 25,000           |         | 25,000           |           |                  |           |                  |           |                  |           |
| LS Projects (ISBE Approved Amendments) | -                |           | 350,000          |         | 150,000          |           | 100,000          |           |                  |           |                  |           |
| TOTAL EXPENDITURES                     | \$               | 25,000    | \$               | 375,000 | \$               | 175,000   | \$               | 100,000   |                  |           |                  |           |
| Net Change in Fund Blance +/-          | 65,000           |           | (285,000)        |         | (100,000)        |           | (40,000)         |           | 104,423          |           | 172,222          |           |
| Fund Balance Beginning of Year         | 1,011,460        |           | 1,011,460        |         | 1,111,460        |           | 1,151,460        |           | 1,047,037        |           | 874,815          |           |
| Fund Balance End of Year               | \$               | 1,076,460 | \$               | 726,460 | \$               | 1,011,460 | \$               | 1,111,460 | \$               | 1,151,460 | \$               | 1,047,037 |

**ZION ELEMENTARY DISTRICT 6**  
**FY ENDING 2026**

|                          | ED FUND    | OM FUND   | DS FUND   | TRANS FUND  | IMRF FUND | CAP PROJ FUND | WC FUND   | TORT FUND | LS FUND   | TOTAL       |
|--------------------------|------------|-----------|-----------|-------------|-----------|---------------|-----------|-----------|-----------|-------------|
| BEGINNING BALANCE        | 17,727,903 | 8,094,271 | 400       | 5,092,489   | 508,217   | 14,450,000    | 2,887,381 | 94,454    | 1,011,460 | 49,866,575  |
| REVENUE                  | 44,745,000 | 5,450,500 | 1,400,500 | 3,960,000   | 982,000   | 4,000,000     | 50,000    | 375,000   | 90,000    | 61,053,000  |
| EXPENDITURE              | 44,663,000 | 4,255,000 | 1,376,000 | 5,455,000   | 979,000   | 8,200,000     | -         | 350,000   | 25,000    | 65,303,000  |
| REVENUE OVER EXPENDITURE | 82,000     | 1,195,500 | 24,500    | (1,495,000) | 3,000     | (4,200,000)   | 50,000    | 25,000    | 65,000    | (4,250,000) |
| TRANSFERS                | -          | -         | -         | -           | -         | -             | -         | -         | -         | -           |
| CHANGE IN FUND BALANCE   | 82,000     | 1,195,500 | 24,500    | (1,495,000) | 3,000     | (4,200,000)   | 50,000    | 25,000    | 65,000    | (4,250,000) |
| ENDING BALANCE           | 17,809,903 | 9,289,771 | 24,900    | 3,597,489   | 511,217   | 10,250,000    | 2,937,381 | 119,454   | 1,076,460 | 45,616,575  |

