

DIXON PUBLIC SCHOOLS #170

"A Place to Grow"

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Date: June 24, 2026
To: Board of Education Members
From: Margo Empen, Superintendent & Marc Campbell, Chief School Business Official
Memo: FY 26 Amended Budget Summary Overview

The purpose of this memorandum is to summarize key aspects of the Dixon Public School #170 Proposed FY 26 Amended Budget for the Board of Education. The proposed amended budget was provided to the Board of Education at the regularly scheduled meeting of the Board on May 13, 2026. The following information will be shared during the Budget Hearing preceding the regularly scheduled meeting of the Board on June 24, 2026.

Below is summary of information and key items/adjustments for the amended budget.

General Overview:

Page #1	Upper Corner	This is a unbalanced budget, which does not require a deficit reduction plan.		
			<i>Adopted Budget</i>	<i>Amended Budget</i>
Page #2	Line #11	Total Revenues	\$44,745,500	\$46,466,500
Page #2	Line #21	Total Expenditures	\$46,348,425	\$47,539,435

Revenue Overview:

			<i>Adopted Budget</i>	<i>Amended Budget</i>
Page #6	Line #16	C.P.P.R.T .	\$2,940,000	\$3,160,000 <i>Fund 40: \$500,000</i> <i>FY 25 - Fund 40: \$500,000</i>
Page #8	Line #106	County Facility Sales Tax:	\$2,050,000	\$2,450,000
Page #9	Line #148 & #146	State Categorical Payments for Transportation	Reg/Voc: \$350,000 SpEd: \$1,110,000	\$425,000 \$1,110,000
Page #10	Line #186 & #188	Food Service: National School Lunch School Breakfast	NLSP: \$500,000 Breakfast: \$150,000	NLSP: \$500,000 Breakfast: \$150,000
Page	Line			

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#6-10	#127	Private Facility Tuition	\$600,000	\$700,000
	#128	Orphanage-Individual	\$65,000	\$15,000
	#195	Title I	\$686,000	\$861,000
	#201	Title IV	\$46,000	\$78,000
	#209	IDEA Flow Through	\$745,000	\$945,000
	#210	IDEA Room & Board	\$130,000	\$85,000
	#230	Title II	\$93,000	\$118,000

Expenditures:

			Adopted Budget	Amended Budget
Page #14	Line 116	Total Education Expenditures:	\$33,031,625	\$33,682,995
				The budget has maximum amount to cover salaries and benefits. Specifically unknown health insurance costs.
Page #16	Line 214	Total Transportation Costs	\$3,318,300	\$3,370,200
Page #17	Line #309	Total Capital Expenditures	\$116,000	\$275,000
Page #21	Line #428	Total Tort Expenditures:	\$1,699,600	\$1,746,600

S.W.O.T. Analysis

Strengths

- Cash reserves are strong at \$8.2 million in Ed fund and \$6.9 in Working Cash. (\$20.7 million total)
- Strong HLS reserves for 10-year completion.
- Strong receipts which are growing in County Facility Sales Tax.

Weaknesses:

- FY 27 Budget will be a deficit-budget again.
- FY 26 included a \$700,000 payment from Heath Insurance Reserve and \$1.1 million in LCSEA prepaid expenses. This improved cash flow by \$1.8 million. This will not occur in FY 27.
- EBF received legislative funding, but that increase is typically only an increase of less than \$200,000.

Opportunities:

- \$700,000 savings on the transportation contract will continue. FY 25 Actual = \$3.7 million vs. FY 26 Actual = \$3.0 million
- Implementation of HDHP-HSA is a cost savings measure. Work with both unions has created this opportunity for January 2027 implementation.
- Evaluate the opportunity regarding balancing the IMRF/SS Levy with the Tort Levy.
- Increasing enrollment at Dempsey.

Threats:

- Federal budget concerns regarding grants continue to be unknown. Right now, our initial grant allocations are in line with FY 26 allocations.
 - ERATE funding is once again under the microscope in recent news reports.
- State Budget Reductions:

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- Mandated categorical payments for Transportation and Tuition reimbursement continue to be an issue outside of our control.
- At this time, funding for CPPRT is unpublished but will likely remain at level funding.

Plan:

Continue to continually complete a comprehensive review of all aspects of school district operations.

- Staffing at all levels with a focus of service while allowing attrition to occur.
- Evaluate needs vs. wants. We will have to go without some of the wants.
- Enrollment evaluation and predictions will continue to be important.
- Regular education initiatives and programs are important to maintain. Need to evaluate the data of usage, impact, and success.
- Special Education programming and services are constantly changing based on student needs. We need to predict forward the needs and be prepared to implement necessary programs.
- Creation of a 10-Year plan: Schools, Curriculum, Facilities, Athletic Field & Technology.

We have to change the way we do business, because we are not the same district, we were 10 years ago and will not be the same district 10 years from now.