



**LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION**
Finance Committee Meeting AGENDA
Thursday, July 24, 2025 at **6:30 PM**

BOARD OF EDUCATION
Peter D. Theodore, *President*
Myra A. Foutris, *Vice President*
John P. Vranas, *Secretary*
Ted Kwon
Jay Oleniczak
Elissa B. Rosenberg
Mihra Seta

ADMINISTRATION
Dr. David L. Russo, *Superintendent of Schools*
Dr. Dominick M. Lupo, *Assistant Superintendent for Curriculum & Instruction*
Courtney L. Whited, *Business Manager/CSBO*

***Agenda of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, to be held in the Lincoln Hall Library
6855 North Crawford
Lincolnwood, IL 60712,
on Thursday, July 24, 2025.***

IN-PERSON PARTICIPATION: It is expected that all members of the Finance Committee, plus several administrators, will be physically present in the Lincoln Hall Library located at 6855 N. Crawford Avenue, Lincolnwood, IL. The public is welcome.

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

- Jay Oleniczak (BOE), Chair
- Mihra Seta (BOE), Co-Chair
- John P. Vranas (BOE)
- Michael Bartholomew, Community Member
- Adam Kriticos, Community Member
- Steven Pawlow, Community Member

ADMINISTRATORS/STAFF

- Dr. David L. Russo, Superintendent of Schools
- Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum & Instruction
- Courtney L. Whited, Business Manager/CSBO
- Jordan Stephen, Director of Technology

2. AUDIENCE TO VISITORS

3. APPROVAL OF MINUTES

- a. Finance Committee Meeting Minutes - **JUNE 12, 2025**

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Motion by member: _____ Seconded by: _____

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

- a. Fund Balance Report - **MAY 2025**

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5. OLD BUSINESS

- a. INFORMATION/DISCUSSION: Future Renovation/Expansion of Todd Hall
- b. INFORMATION/DISCUSSION: March 2026 Referendum Bond Scenarios

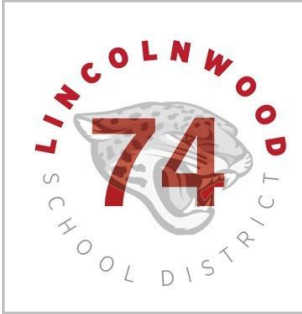
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c.	<u>INFORMATION/DISCUSSION/ACTION</u> : Tentative Budget for Fiscal Year 2026	<u>38</u>
6.	NEW BUSINESS	
a.	<u>INFORMATION/DISCUSSION/ACTION</u> : Amendment of the Education Services Staffing Agreement between Amergis Healthcare Staffing, Inc. and Lincolnwood School District 74	<u>100</u>
b.	<u>INFORMATION/DISCUSSION/ACTION</u> : ELA Consultant Pat Pollack Middle School Literacy Review/Adoption and K-5 Implementation/Professional Development	<u>103</u>
c.	<u>INFORMATION/DISCUSSION/ACTION</u> : Everyday Speech Subscription Renewal	<u>106</u>
7.	<u>INFORMATION/DISCUSSION</u> : District Purchasing Update(s) - <i>Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen</i>	<u>110</u>
a.	SuperEval for 2025-2026	
b.	Early Childhood Alliance Membership for 2025-2026	
c.	Second Step for 2025-2026	
d.	ThreatScan and Analytics + (ClassLink Enhancements) for 2025-2028	
e.	PowerSchool Custom Reports for 2025-2026	
f.	Heartland School Systems Renewal for 2025-2026	
g.	LessonPlx School Renewal for 2025-2026	
8.	<u>INFORMATION/DISCUSSION</u> : District Finance Update - <i>Courtney Whited, Business Manager/CSBO</i>	<u>113</u>
a.	The Regular Meeting of the Board of Trustees for Niles Township School Treasurer was held on July 7, 2025. Tax collection reports and investment data were presented during that meeting and are attached for review.	<u>114</u>
9.	ADJOURNMENT	
	Motion by member: _____ Seconded by: _____	

Dr. David L. Russo, Superintendent of Schools

Lincolnwood School District 74 is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of this meeting or facility, are requested to contact the District Office at 847-675-8234 promptly to allow Lincolnwood School District 74 to make reasonable accommodations for those persons.



**LINCOLNWOOD SCHOOL DISTRICT 74
BOARD OF EDUCATION**

Finance Committee Meeting Minutes
Thursday, June 12, 2025 at 6:30 PM

BOARD OF EDUCATION
Peter D. Theodore, *President*
Myra A. Foutris, *Vice President*
John P. Vranas, *Secretary*
Ted Kwon
Jay Oleniczak
Elissa B. Rosenberg
Mihra Seta

ADMINISTRATION
Dr. David L. Russo, *Superintendent of Schools*
Dr. Dominick M. Lupo, *Assistant Superintendent for Curriculum & Instruction*
Courtney L. Whited, *Business Manager/CSBO*

***Minutes of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, was held in the Marvin Garlich Administration Building
6950 N. East Prairie Road, Lincolnwood, Illinois 60712, on Thursday, June 12, 2025.***

1. CALL TO ORDER/ROLL CALL

Chair Oleniczak called the Finance Committee meeting to order at 6:30 p.m.

FINANCE COMMITTEE MEMBERS

Jay Oleniczak (BOE), Chair
Mihra Seta (BOE), Co-chair
John P. Vranas (BOE)
Adam Kriticos, Community Member
Steven Pawlow, Community Member

FINANCE COMMITTEE MEMBERS NOT PRESENT

Michael Bartholomew, Community Member

ADMINISTRATORS/STAFF PRESENT

Dr. David L. Russo, Superintendent of Schools (via Zoom)
Dr. Dominick M. Lupo, Assistant Superintendent for Curriculum and Instruction
Courtney L. Whited, Business Manager/CSBO

OTHERS PRESENT

Tammie Beckwith Schallmo, PMA Financial Network, LLC.

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **MAY 22, 2025**

A motion was made, seconded and passed to approve the minutes from the May 22, 2025 Finance Committee meeting.

b. Finance Committee Meeting Minutes - **APRIL 17, 2025**

A motion was made, seconded and passed to approve the minutes from the April 17, 2025 Finance Committee meeting.

c. Finance Committee Meeting Minutes - **MARCH 20, 2025**

A motion was made, seconded and passed to approve the minutes from the March 20, 2025 Finance Committee meeting.

4. FUND BALANCE REPORT

a. Fund Balance Report - **APRIL 2025**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for April 2025.

5. OLD BUSINESS

a. Financing Scenarios Relative to Non-Referendum GO Bonds

Tammie Beckwith Schallmo, from PMA, presented possible scenarios for a future bond sale. She outlined the current repayment schedule for existing District debt and summarized the statutory amount of debt that the District could maintain. Tammie presented four scenarios mentioning the repayment schedule for each, how each bond sale correlates to the District's Debt Service Extension Base, and how the District's ability to sell future debt is impacted by each scenario. The main difference between the two sets of scenarios is that one set provides proceeds to renovate Todd Hall to District standards and create new learning spaces recommended by the Administration. The second set presented does all that and expands Todd Hall to maintain Child Care and Development Center (CCDC) as a tenant.

The Committee noted that an addition to maintain CCDC as a tenant would have to be put to a referendum to gain the approval of the community as a whole. Dr. Russo stated the District would explore an after school care program if CCDC ceased to be a tenant. The Committee reached consensus to pursue Scenario #2 in the presentation.

A motion was made, seconded and passed that the Finance Committee concurs with the Administration to recommend to the Board of Education to proceed with the sale of working cash bonds in the amount of \$ 5,000,000 as presented for the purposes of doing the renovations at Todd Hall without any additions.

b. Fiscal Year 2026 Preliminary Budget

Courtney reviewed the budget adoption timeline. She presented a series of slides depicting revenue and expenditure estimates for FY26 through different lenses of analysis. Courtney will continue to refine projections as more data is available and will present a tentative budget at the July Finance Committee meeting.

6. NEW BUSINESS

None

7. ADJOURNMENT

A motion was made, seconded and passed to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:57 p.m.

The next Finance Committee meeting will be Thursday, July 24, 2025 at 6:30 p.m. The public is welcome.

Jay Oleniczak, Chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2024-2025

Month: May
 Year: 2025
 Fund Type:

Include Cash Balance
 FY End Report

<u>Fund</u>	<u>Description</u>	<u>Beginning Balance</u>	<u>Revenue</u>	<u>Expense</u>	<u>Transfers</u>	<u>Fund Balance</u>
10	EDUCATIONAL	\$16,430,579.03	\$25,269,803.04	(\$20,543,984.51)	\$0.00	\$21,156,397.56
20	OPERATIONS & MAINTENANCE	\$2,129,075.85	\$2,287,455.61	(\$2,123,606.06)	\$0.00	\$2,292,925.40
30	DEBT SERVICE	\$820,485.25	\$1,756,770.78	(\$1,442,600.00)	\$0.00	\$1,134,656.03
40	TRANSPORTATION	\$1,844,953.06	\$1,474,295.98	(\$1,426,018.70)	\$0.00	\$1,893,230.34
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$796,532.07	\$137,907.75	(\$186,238.05)	\$0.00	\$748,201.77
52	SOCIAL SECURITY AND MEDICARE	\$388,614.04	\$325,929.94	(\$335,079.47)	\$0.00	\$379,464.51
60	CAPITAL PROJECTS	\$5,878,829.57	\$305,390.93	(\$2,483,545.94)	\$0.00	\$3,700,674.56
70	WORKING CASH	\$604,360.19	\$11,376.02	\$0.00	\$0.00	\$615,736.21
80	TORT IMMUNITY	\$477,855.04	\$226,397.34	\$0.00	\$0.00	\$704,252.38
90	FIRE PREVENTION & SAFETY	\$1,813,795.36	\$175,547.19	(\$1,853,564.99)	\$0.00	\$135,777.56
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$31,185,079.46	\$31,970,874.58	(\$30,394,637.72)	\$0.00	\$32,761,316.32

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 05/31/2025

Fiscal Year: 2024-2025

ASSETS

CASH & INVESTMENTS

Cash in Bank (+)	\$32,140,758.08
Imprest Fund (+)	\$13,594.45
Petty Cash (+)	\$100.00

Sub-total : CASH & INVESTMENTS	\$32,154,452.53
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DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+)	(\$467.03)
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Sub-total : DUE FROM OTHER GOVERNMENTS	(\$467.03)
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Total : ASSETS	\$32,153,985.50
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LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+)	\$67,433.87
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Sub-total : ACCOUNTS PAYABLE	\$67,433.87
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OTHER CURRENT LIABILITIES

Other Liabilities (+)	\$38,804.36
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Payroll Liabilities (+)	(\$713,569.05)
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Sub-total : OTHER CURRENT LIABILITIES	(\$674,764.69)
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Total : LIABILITIES	(\$607,330.82)
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FUND BALANCE

Unreserved Fund Balance

Fund Balance (+)	\$31,185,079.46
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Sub-total : Unreserved Fund Balance	\$31,185,079.46
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NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+)	\$1,576,236.86
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Sub-total : NET INCREASE (DECREASE)	\$1,576,236.86
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Total : FUND BALANCE	\$32,761,316.32
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Total LIABILITIES + FUND BALANCE	\$32,153,985.50
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End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$0.00	\$27,182,921.12	\$28,432,547.00	\$1,249,625.88	95.6%
Payments in Lieu of Taxes (+)	\$186,433.11	\$841,861.93	\$900,000.00	\$58,138.07	93.5%
Tuition Payments Received (+)	\$0.00	\$211,244.68	\$219,161.00	\$7,916.32	96.4%
Interest Revenue Received (+)	\$58,156.93	\$574,115.51	\$725,000.00	\$150,884.49	79.2%
Sales to Pupils & Adults (+)	\$783.08	\$228,056.43	\$210,000.00	(\$18,056.43)	108.6%
Activity Fees Received (+)	\$193.00	\$104,108.49	\$116,200.00	\$12,091.51	89.6%
Other Local Revenue (+)	\$89,007.75	\$376,746.58	\$382,647.00	\$5,900.42	98.5%
Rental Revenue (+)	\$258.00	\$83,926.91	\$103,015.00	\$19,088.09	81.5%
Sub-total : LOCAL SOURCES	\$334,831.87	\$29,602,981.65	\$31,088,570.00	\$1,485,588.35	95.2%
STATE SOURCES					
State Grants & Aid Received (+)	\$106,162.00	\$1,521,182.92	\$1,841,000.00	\$319,817.08	82.6%
Sub-total : STATE SOURCES	\$106,162.00	\$1,521,182.92	\$1,841,000.00	\$319,817.08	82.6%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$9,240.33	\$846,710.01	\$865,430.00	\$18,719.99	97.8%
Sub-total : FEDERAL SOURCES	\$9,240.33	\$846,710.01	\$865,430.00	\$18,719.99	97.8%
Total : REVENUE	\$450,234.20	\$31,970,874.58	\$33,795,000.00	\$1,824,125.42	94.6%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$622,586.47	\$6,129,516.04	\$7,969,771.00	\$1,840,254.96	76.9%
Employee Benefits (-)	\$114,082.69	\$1,069,348.49	\$1,515,245.00	\$445,896.51	70.6%
Termination Benefits (-)	\$22,877.51	\$246,526.96	\$405,429.00	\$158,902.04	60.8%
Purchased Services (-)	\$39,374.48	\$259,725.15	\$353,380.00	\$93,654.85	73.5%
Supplies & Materials (-)	\$71,759.55	\$360,533.26	\$688,590.00	\$328,056.74	52.4%
Capital Expenditures (-)	\$45,124.17	\$258,084.97	\$265,600.00	\$7,515.03	97.2%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Non-Capitalized Equipment (-)	\$89,132.42	\$91,761.33	\$168,500.00	\$76,738.67	54.5%
Sub-total : REGULAR K-12 PROGRAMS	(\$1,004,937.29)	(\$8,415,496.20)	(\$11,367,265.00)	(\$2,951,768.80)	74.0%
PRE-K PROGRAMS					
Salaries (-)	\$20,885.78	\$208,924.34	\$251,109.00	\$42,184.66	83.2%
Employee Benefits (-)	\$11,055.44	\$83,345.74	\$82,717.00	(\$628.74)	100.8%
Purchased Services (-)	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.0%
Supplies & Materials (-)	\$3,081.76	\$4,822.83	\$5,200.00	\$377.17	92.7%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Sub-total : PRE-K PROGRAMS	(\$35,022.98)	(\$299,092.91)	(\$341,776.00)	(\$42,683.09)	87.5%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$127,418.48	\$1,249,658.80	\$1,572,954.00	\$323,295.20	79.4%
Employee Benefits (-)	\$37,368.02	\$321,492.29	\$377,575.00	\$56,082.71	85.1%
Purchased Services (-)	\$288.60	\$2,926.86	\$2,000.00	(\$926.86)	146.3%
Supplies & Materials (-)	\$58.90	\$3,270.20	\$3,750.00	\$479.80	87.2%
Capital Expenditures (-)	\$0.00	\$2,613.80	\$4,000.00	\$1,386.20	65.3%
Non-Capital Equipment (-)	\$0.00	\$998.50	\$3,000.00	\$2,001.50	33.3%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : SPECIAL ED PROGRAMS K-12	(\$165,134.00)	(\$1,580,960.45)	(\$1,963,279.00)	(\$382,318.55)	80.5%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$48,392.82	\$483,928.26	\$629,107.00	\$145,178.74	76.9%
Employee Benefits (-)	\$9,066.83	\$84,170.71	\$116,539.00	\$32,368.29	72.2%
Purchased Services (-)	\$0.00	\$69,929.40	\$90,000.00	\$20,070.60	77.7%
Supplies & Materials (-)	\$0.00	\$5,220.11	\$46,875.00	\$41,654.89	11.1%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$57,459.65)	(\$643,248.48)	(\$882,521.00)	(\$239,272.52)	72.9%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$2,727.19	\$85,710.37	\$111,000.00	\$25,289.63	77.2%
Employee Benefits (-)	\$230.84	\$3,726.22	\$6,500.00	\$2,773.78	57.3%
Supplies & Materials (-)	\$926.04	\$9,182.47	\$7,250.00	(\$1,932.47)	126.7%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$0.00	\$5,500.00	\$3,800.00	(\$1,700.00)	144.7%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$3,884.07)	(\$104,119.06)	(\$130,050.00)	(\$25,930.94)	80.1%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$0.00	\$36,169.76	\$73,000.00	\$36,830.24	49.5%
Employee Benefits (-)	\$0.00	\$1,562.25	\$3,720.00	\$2,157.75	42.0%
Supplies & Materials (-)	\$0.00	\$2,496.90	\$3,000.00	\$503.10	83.2%
Sub-total : SUMMER SCHOOL PROGRAMS	\$0.00	(\$40,228.91)	(\$79,720.00)	(\$39,491.09)	50.5%
GIFTED PROGRAMS					
Salaries (-)	\$42,785.19	\$431,923.66	\$563,324.00	\$131,400.34	76.7%
Employee Benefits (-)	\$10,174.86	\$92,979.27	\$124,569.00	\$31,589.73	74.6%
Supplies & Materials (-)	\$716.28	\$5,514.76	\$4,375.00	(\$1,139.76)	126.1%
Sub-total : GIFTED PROGRAMS	(\$53,676.33)	(\$530,417.69)	(\$692,268.00)	(\$161,850.31)	76.6%
BILINGUAL PROGRAMS					
Salaries (-)	\$57,406.91	\$559,820.57	\$708,394.00	\$148,573.43	79.0%
Employee Benefits (-)	\$8,610.31	\$78,207.01	\$141,805.00	\$63,597.99	55.2%
Purchased Services (-)	\$2,160.00	\$3,410.00	\$3,750.00	\$340.00	90.9%
Supplies & Materials (-)	\$274.72	\$2,037.16	\$7,925.00	\$5,887.84	25.7%
Sub-total : BILINGUAL PROGRAMS	(\$68,451.94)	(\$643,474.74)	(\$861,874.00)	(\$218,399.26)	74.7%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$32,679.76	\$303,394.88	\$424,837.00	\$121,442.12	71.4%
Employee Benefits (-)	\$4,050.47	\$28,238.60	\$45,177.00	\$16,938.40	62.5%
Purchased Services (-)	\$0.00	\$1,050.50	\$900.00	(\$150.50)	116.7%
Supplies & Materials (-)	(\$16.99)	\$1,953.19	\$2,785.00	\$831.81	70.1%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$36,713.24)	(\$334,637.17)	(\$473,699.00)	(\$139,061.83)	70.6%
HEALTH SERVICES					
Salaries (-)	\$4,395.60	\$62,785.23	\$160,245.00	\$97,459.77	39.2%
Employee Benefits (-)	\$709.58	\$11,629.46	\$67,815.00	\$56,185.54	17.1%
Purchased Services (-)	\$21,117.50	\$191,344.50	\$121,000.00	(\$70,344.50)	158.1%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Supplies & Materials (-)	\$2,163.17	\$7,923.58	\$5,400.00	(\$2,523.58)	146.7%
Capital Expenditures (-)	\$0.00	\$1,304.23	\$1,300.00	(\$4.23)	100.3%
Other Objects (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Non-Capital Equipment (-)	\$0.00	\$1,492.00	\$1,500.00	\$8.00	99.5%
Sub-total : HEALTH SERVICES	(\$28,385.85)	(\$276,479.00)	(\$358,010.00)	(\$81,531.00)	77.2%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$14,755.18	\$147,551.80	\$191,817.00	\$44,265.20	76.9%
Employee Benefits (-)	\$1,423.78	\$13,256.86	\$17,874.00	\$4,617.14	74.2%
Purchased Services (-)	\$595.00	\$5,068.76	\$4,300.00	(\$768.76)	117.9%
Supplies & Materials (-)	\$0.00	\$296.83	\$1,575.00	\$1,278.17	18.8%
Sub-total : PSYCHOLOGICAL SERVICES	(\$16,773.96)	(\$166,174.25)	(\$215,566.00)	(\$49,391.75)	77.1%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$20,057.84	\$200,578.40	\$260,752.00	\$60,173.60	76.9%
Employee Benefits (-)	\$3,602.78	\$33,036.36	\$44,715.00	\$11,678.64	73.9%
Purchased Services (-)	\$6,570.90	\$59,393.50	\$58,700.00	(\$693.50)	101.2%
Supplies & Materials (-)	\$0.00	\$490.81	\$1,550.00	\$1,059.19	31.7%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$30,231.52)	(\$293,499.07)	(\$365,717.00)	(\$72,217.93)	80.3%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$9,968.81	\$82,652.74	\$90,000.00	\$7,347.26	91.8%
Employee Benefits (-)	\$670.06	\$5,581.78	\$8,040.00	\$2,458.22	69.4%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$10,638.87)	(\$88,234.52)	(\$98,040.00)	(\$9,805.48)	90.0%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$28,659.56	\$368,909.08	\$405,333.00	\$36,423.92	91.0%
Employee Benefits (-)	\$4,855.85	\$54,766.13	\$60,561.00	\$5,794.87	90.4%
Purchased Services (-)	\$1,809.56	\$45,644.72	\$58,600.00	\$12,955.28	77.9%
Supplies & Materials (-)	\$0.00	\$1,178.48	\$2,000.00	\$821.52	58.9%
Other Objects (-)	\$0.00	\$271.71	\$4,000.00	\$3,728.29	6.8%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$35,324.97)	(\$470,770.12)	(\$530,494.00)	(\$59,723.88)	88.7%
EDUCATIONAL MEDIA					
Salaries (-)	\$22,147.73	\$225,945.89	\$294,375.00	\$68,429.11	76.8%
Employee Benefits (-)	\$3,798.91	\$35,962.59	\$35,505.00	(\$457.59)	101.3%
Supplies & Materials (-)	\$2,865.66	\$17,802.21	\$19,900.00	\$2,097.79	89.5%
Sub-total : EDUCATIONAL MEDIA	(\$28,812.30)	(\$279,710.69)	(\$349,780.00)	(\$70,069.31)	80.0%
ASSESSMENT & TESTING					
Purchased Services (-)	\$360.00	\$360.00	\$0.00	(\$360.00)	0.0%
Supplies & Materials (-)	\$254.48	\$1,379.48	\$100.00	(\$1,279.48)	1379.5%
Sub-total : ASSESSMENT & TESTING	(\$614.48)	(\$1,739.48)	(\$100.00)	\$1,639.48	1739.5%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	\$0.00	\$5,642.34	\$5,000.00	(\$642.34)	112.8%
Purchased Services (-)	\$7,124.11	\$127,431.87	\$213,000.00	\$85,568.13	59.8%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Supplies & Materials (-)	\$538.03	\$1,249.91	\$2,500.00	\$1,250.09	50.0%
Other Objects (-)	\$8,505.00	\$8,639.00	\$16,000.00	\$7,361.00	54.0%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$16,167.14)	(\$142,963.12)	(\$236,500.00)	(\$93,536.88)	60.4%
SUPERINTENDENT					
Salaries (-)	\$20,879.12	\$251,538.45	\$282,419.00	\$30,880.55	89.1%
Employee Benefits (-)	\$3,890.25	\$53,853.69	\$57,281.00	\$3,427.31	94.0%
Purchased Services (-)	\$0.00	\$890.97	\$4,000.00	\$3,109.03	22.3%
Supplies & Materials (-)	\$34.80	\$2,061.53	\$2,000.00	(\$61.53)	103.1%
Other Objects (-)	\$0.00	\$1,432.99	\$3,000.00	\$1,567.01	47.8%
Sub-total : SUPERINTENDENT	(\$24,804.17)	(\$309,777.63)	(\$348,700.00)	(\$38,922.37)	88.8%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$12,145.86	\$145,750.32	\$157,897.00	\$12,146.68	92.3%
Employee Benefits (-)	\$3,974.43	\$44,345.66	\$48,032.00	\$3,686.34	92.3%
Purchased Services (-)	\$0.00	\$484.88	\$1,350.00	\$865.12	35.9%
Other Objects (-)	\$0.00	\$250.00	\$300.00	\$50.00	83.3%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$16,120.29)	(\$190,830.86)	(\$207,579.00)	(\$16,748.14)	91.9%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$19,994.43	\$0.00	\$72,000.00	\$72,000.00	0.0%
Sub-total : WORKERS COMPENSATION INSURANCE	(\$19,994.43)	\$0.00	(\$72,000.00)	(\$72,000.00)	0.0%
PROPERTY INSURANCE					
Purchased Services (-)	\$0.00	\$0.00	\$122,000.00	\$122,000.00	0.0%
Sub-total : PROPERTY INSURANCE	\$0.00	\$0.00	(\$122,000.00)	(\$122,000.00)	0.0%
PRINCIPAL					
Salaries (-)	\$55,657.89	\$677,659.01	\$739,568.00	\$61,908.99	91.6%
Employee Benefits (-)	\$16,830.57	\$188,792.32	\$224,022.00	\$35,229.68	84.3%
Purchased Services (-)	\$2,669.65	\$6,418.24	\$6,000.00	(\$418.24)	107.0%
Supplies & Materials (-)	\$143.95	\$1,426.28	\$4,000.00	\$2,573.72	35.7%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Other Objects (-)	\$20.00	\$1,082.00	\$2,400.00	\$1,318.00	45.1%
Sub-total : PRINCIPAL	(\$75,322.06)	(\$875,377.85)	(\$976,990.00)	(\$101,612.15)	89.6%
OTHER SUPPORT SERVICES - SCH ADMIN					
Salaries (-)	\$8,918.00	\$107,016.00	\$115,935.00	\$8,919.00	92.3%
Employee Benefits (-)	\$2,726.49	\$30,330.17	\$33,050.00	\$2,719.83	91.8%
Sub-total : OTHER SUPPORT SERVICES - SCH ADMIN	(\$11,644.49)	(\$137,346.17)	(\$148,985.00)	(\$11,638.83)	92.2%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$15,849.54	\$190,194.48	\$206,044.00	\$15,849.52	92.3%
Employee Benefits (-)	\$2,895.61	\$32,462.22	\$35,351.00	\$2,888.78	91.8%
Other Objects (-)	\$150.00	\$2,995.30	\$1,500.00	(\$1,495.30)	199.7%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : OPERATION OF BUSINESS SERVICES	(\$18,895.15)	(\$225,652.00)	(\$242,895.00)	(\$17,243.00)	92.9%
FISCAL SERVICES					
Salaries (-)	\$19,421.04	\$233,091.63	\$252,774.00	\$19,682.37	92.2%
Employee Benefits (-)	\$8,641.28	\$97,981.71	\$106,938.00	\$8,956.29	91.6%
Purchased Services (-)	\$103,404.00	\$106,150.04	\$117,400.00	\$11,249.96	90.4%
Supplies & Materials (-)	\$556.76	\$4,818.29	\$5,500.00	\$681.71	87.6%
Other Objects (-)	\$31.94	\$22,165.32	\$30,000.00	\$7,834.68	73.9%
Sub-total : FISCAL SERVICES	(\$132,055.02)	(\$464,206.99)	(\$512,612.00)	(\$48,405.01)	90.6%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$0.00	\$204,054.72	\$358,818.00	\$154,763.28	56.9%
Capital Expenditures (-)	\$24,972.43	\$2,392,286.21	\$2,923,502.00	\$531,215.79	81.8%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	(\$24,972.43)	(\$2,596,340.93)	(\$3,282,320.00)	(\$685,979.07)	79.1%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$43,805.36	\$516,591.28	\$573,222.00	\$56,630.72	90.1%
Employee Benefits (-)	\$14,095.10	\$160,138.52	\$179,849.00	\$19,710.48	89.0%
Purchased Services (-)	\$68,189.47	\$957,594.07	\$1,151,700.00	\$194,105.93	83.1%
Supplies & Materials (-)	\$32,336.87	\$499,510.88	\$515,950.00	\$16,439.12	96.8%
Capital Expenditures (-)	\$188,146.00	\$1,805,016.82	\$1,919,270.00	\$114,253.18	94.0%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Non-Capitalized Equipment (-)	\$0.00	\$4,322.33	\$5,000.00	\$677.67	86.4%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$346,572.80)	(\$3,943,173.90)	(\$4,345,991.00)	(\$402,817.10)	90.7%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$166,582.72	\$1,426,018.70	\$1,650,000.00	\$223,981.30	86.4%
Sub-total : PUPIL TRANSPORTATION	(\$166,582.72)	(\$1,426,018.70)	(\$1,650,000.00)	(\$223,981.30)	86.4%
FOOD SERVICES					
Salaries (-)	\$28,748.79	\$283,985.36	\$303,973.00	\$19,987.64	93.4%
Employee Benefits (-)	\$10,871.29	\$109,145.44	\$120,107.00	\$10,961.56	90.9%
Purchased Services (-)	\$263.25	\$3,153.56	\$5,000.00	\$1,846.44	63.1%
Supplies & Materials (-)	\$39,188.09	\$295,610.76	\$282,000.00	(\$13,610.76)	104.8%
Capital Expenditures (-)	\$0.00	\$15,476.54	\$7,000.00	(\$8,476.54)	221.1%
Other Objects (-)	\$99.00	\$2,220.66	\$1,500.00	(\$720.66)	148.0%
Non-Capitalized Equipment (-)	\$1,734.06	\$2,002.68	\$4,000.00	\$1,997.32	50.1%
Sub-total : FOOD SERVICES	(\$80,904.48)	(\$711,595.00)	(\$723,580.00)	(\$11,985.00)	98.3%
INTERNAL SERVICES					
Purchased Services (-)	\$2,552.60	\$25,010.10	\$27,000.00	\$1,989.90	92.6%
Supplies & Materials (-)	\$0.00	\$1,577.55	\$1,500.00	(\$77.55)	105.2%
Sub-total : INTERNAL SERVICES	(\$2,552.60)	(\$26,587.65)	(\$28,500.00)	(\$1,912.35)	93.3%
INFORMATION SERVICES					
Salaries (-)	\$6,846.56	\$90,012.12	\$96,859.00	\$6,846.88	92.9%
Employee Benefits (-)	\$4,109.42	\$47,447.17	\$50,938.00	\$3,490.83	93.1%

Operating Statement with Budget

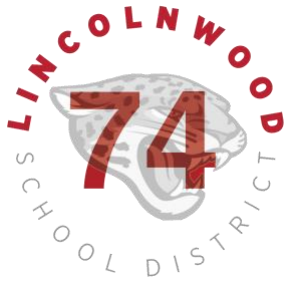
Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 05/01/2025 through 05/31/2025

Fiscal Year: 2024-2025

	<u>05/01/2025 - 05/31/2025</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Purchased Services (-)	\$1,248.26	\$11,379.98	\$24,500.00	\$13,120.02	46.4%
Supplies & Materials (-)	\$14.99	\$2,744.32	\$6,500.00	\$3,755.68	42.2%
Other Objects (-)	\$0.00	\$1,293.88	\$750.00	(\$543.88)	172.5%
Sub-total : INFORMATION SERVICES	(\$12,219.23)	(\$152,877.47)	(\$179,547.00)	(\$26,669.53)	85.1%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$43,747.36	\$516,810.50	\$569,435.00	\$52,624.50	90.8%
Employee Benefits (-)	\$12,785.92	\$144,337.88	\$176,370.00	\$32,032.12	81.8%
Purchased Services (-)	\$0.00	\$35.00	\$500.00	\$465.00	7.0%
Capital Expenditures (-)	\$0.00	\$0.00	\$700.00	\$700.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$56,533.28)	(\$661,183.38)	(\$748,005.00)	(\$86,821.62)	88.4%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$0.00	\$1,000.00	\$1,000.00	0.0%
Supplies & Materials (-)	\$1,970.98	\$1,970.98	\$800.00	(\$1,170.98)	246.4%
Sub-total : COMMUNITY SERVICES	(\$1,970.98)	(\$1,970.98)	(\$1,800.00)	\$170.98	109.5%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$109,918.53	\$195,535.06	\$211,629.00	\$16,093.94	92.4%
Other Objects (-)	\$1,158,617.80	\$2,722,317.29	\$2,896,708.00	\$174,390.71	94.0%
Sub-total : PAYMENTS TO OTHER LEAs	(\$1,268,536.33)	(\$2,917,852.35)	(\$3,108,337.00)	(\$190,484.65)	93.9%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$0.00	\$290,350.00	\$565,000.00	\$274,650.00	51.4%
Sub-total : DEBT SERVICE - INTEREST	\$0.00	(\$290,350.00)	(\$565,000.00)	(\$274,650.00)	51.4%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$1,150,000.00	\$1,150,000.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	(\$1,150,000.00)	(\$1,150,000.00)	\$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	\$0.00	\$2,250.00	\$2,500.00	\$250.00	90.0%
Sub-total : DEBT SERVICE - OTHER	\$0.00	(\$2,250.00)	(\$2,500.00)	(\$250.00)	90.0%
Total : EXPENDITURES	(\$3,851,909.05)	(\$30,394,637.72)	(\$37,364,000.00)	(\$6,969,362.28)	81.3%
NET INCREASE (DECREASE)	(\$3,401,674.85)	\$1,576,236.86	(\$3,569,000.00)	(\$5,145,236.86)	44.2%

End of Report



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: Future Renovation/Expansion of Todd Hall

PREPARED BY: David Russo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

In an attempt to answer community questions regarding the future of Todd Hall, the Administration developed this presentation to explain potential renovation/expansion renderings. Also, side-by-side financial comparisons are made for scenarios to sell sufficient bonds to either renovate or renovate and expand Todd Hall. Ultimately, the decision to renovate or renovate and expand Todd Hall has implications for the future of Children's Care and Development Center, Inc. as a District tenant.

Fiscal Impact:

\$5,000,000 Bond Sale or \$12,100,000 Bond Sale

Recommendation:

This presentation is for informational purposes only.



Future of Todd Hall

July 24, 2025

Current Reality

Last Major Classroom Renovation - Early 1990's

Rutledge Hall and Lincoln Hall Renovations - Last Decade

2

Future Needs of Todd Hall

<i>Creating Learning Spaces</i>	<i>Bigger Spaces</i>	<i>Work Spaces</i>
STEM Lab	Instructional Special Education	Conference Room
Sensory Room	NTDSE Program	Office Space (Psych, Soc Wrk)
Additional Section of Pre-K	GATE Program	Teacher Workroom
Math Intervention		Lounge
English Learner Program		

Future Needs of Todd Hall

- Majority of desired features of Todd Hall from previous slide can be built into existing footprint
- Todd Hall must be expanded to build in features AND continue with CCDC as a tenant

Existing Todd Hall Floor Plan



Floor Plan without CCDC

PROPOSED OVERALL PLAN

• CONCEPT 2



- GRADE CLASSROOM
- SHARED CURRICULUM ROOMS
- SMALL GROUP/INTERVENTIONIST ROOMS
- NTDSE ROOMS
- BUILDING SUPPORT
- STAFF SUPPORT

ROOMS WITH NO USAGE CHANGE HALFTONED

CONCEPT 2 OVERVIEW

- REALLOCATION OF EXISTING CCDC ROOMS TO TODD HALL USAGE

NET GAIN OF:

- +1 PRE-K ROOM
- +1 STEM LAB
- +1 SPECIAL EDUCATION ROOM
- +1 SENSORY ROOM
- +1 CONFERENCE ROOM

Floor Plan with CCDC

PROPOSED OVERALL PLAN

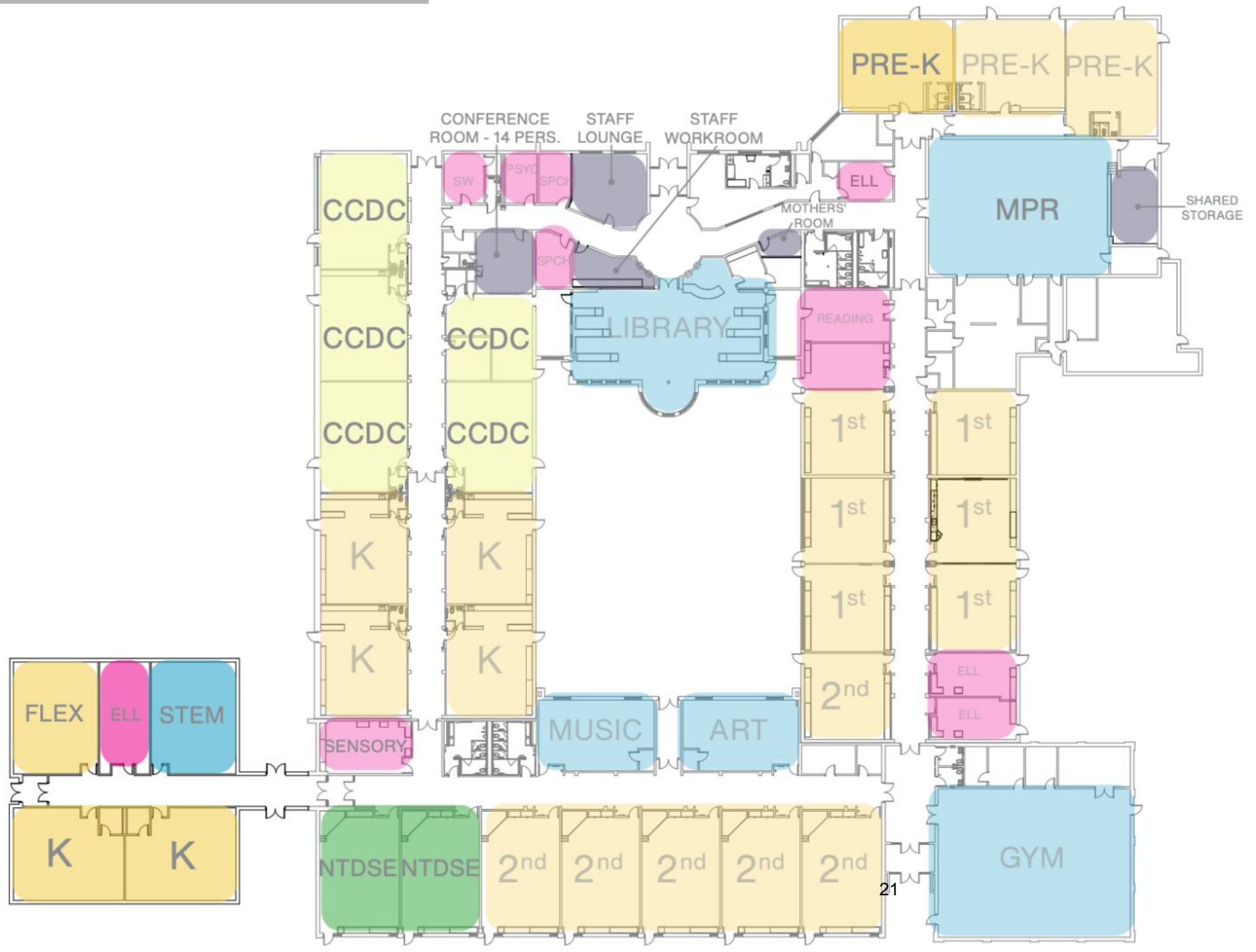
• CONCEPT 1A



Floor Plan with CCDC

PROPOSED OVERALL PLAN

• CONCEPT 3



- GRADE CLASSROOM
 - CCDC
 - NTDSE ROOMS
 - SHARED CURRICULUM ROOMS
 - SMALL GROUP/ INTERVENTIONIST ROOMS
 - STAFF SUPPORT
 - BUILDING SUPPORT
- ROOMS WITH NO USAGE CHANGE HALFTONED*

CONCEPT 3 OVERVIEW

- 6,400 SF ADDITION
- RELOCATION OF EXISTING PLAYGROUND

NET GAIN OF:

- +1 PRE-K ROOM
- +1 FLEX ROOM
- +1 STEM LAB
- +1 SENSORY ROOM
- +1 CONFERENCE ROOM

How much would the District borrow?

<i>Scenario without CCDC*</i>	<i>Scenario with CCDC*</i>
\$5,000,000	\$12,100,000

*Both scenarios assume \$1,500,000 contribution from existing Fund Balances

For how many years would the District's ability to issue new debt be limited?

<i>Scenario without CCDC*</i>	<i>Scenario with CCDC*</i>
3 Years	13 Years

*Non-Referendum Debt Service Extension Base

When would the District pay off its debt?

<i>Scenario without CCDC</i>	<i>Scenario with CCDC</i>
2040	2048

Are there any restructuring fees?

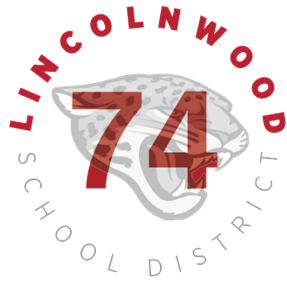
<i>Scenario without CCDC</i>	<i>Scenario with CCDC</i>
No	Yes - \$413,000

What is the total cost of the debt? (principal + interest)

<i>Scenario without CCDC</i>	<i>Scenario with CCDC</i>
\$7,850,275	\$25,748,414

Other Considerations...

- Lincolnwood Town Center Redevelopment
- District is committed to identifying an afterschool care provider
- Four classroom addition does not address all possible enrollment stresses
 - Do we want to spend money and expand now when we might have to expand and spend more in the near future?



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: March 2026 Referendum Bond Scenarios

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Following Board of Education directives stated during the June 26, 2025 meeting, Administration requested information relative to seeking a \$12.11M referendum bond for the dual purposes of renovations and classroom additions within Todd Hall.

Fiscal Impact:

Scenarios are outlined in the attached presentation.

Recommendation:

This summary is for informational purposes. The Administration requests direction from the Finance Committee on next steps.



PMA[®]

Part of PTMA Financial Solutions

March 2026 Referendum Scenarios



Tammie Beckwith Schallmo

Senior Vice President, Managing Director
PMA Securities, LLC

Michael Wolski

Quantitative Analyst
PMA Securities, LLC



March 2026 Referendum Scenario Summary

	10 Years	20 Years
	\$12,110,000	\$12,110,000
Estimated True Interest Cost (TIC) (1)(2).....	4.01%	4.87%
Estimated Net Debt Service (2).....	\$15,225,500	\$19,673,375
Levy Year of Final Payment.....	2034	2044
Average Annual Payment.....	\$1,691,722	\$1,035,441
Estimated B&I Tax Rate Change in LY 2026 (3)....	\$0.195	\$0.119
Estimated LY 2026 Tax Bill Change (4): Median \$475,400 Homeowner	\$261	\$159

(1) True Interest Cost (TIC) is the semiannual discount rate which equates the principal and interest payments to the purchase price paid by the purchaser.

(2) Rates based upon market conditions as of May 28, 2025 and recent bond sales which PMA believes to be accurate and reliable plus 0.50%.

(3) Actual tax rates and payments may vary based on EAV growth, individual home reassessment, State Law changes, property tax rate initiatives and other factors. Includes \$10,000 homeowner exemption.

(4) Uses American Community Survey 2019-2023 Median Home Value Estimate of \$475,400.

NOTE: Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



Scenario 1

\$12.11 Million March 2026 Referendum Bonds Paid Back Over 10 Years

Limited Tax Debt Service										Unlimited Tax Debt Service											
Lewy Year	Fiscal Year	School Bonds, Series 2015	School Bonds, Series 2016	\$5,910,000 GO Limited Tax School Bonds, Series 2018	\$6,365,000 GO Limited Tax School Bonds, Series 2021	District Contribution of Funds on Hand	Non Referendum Debt Service Extension Base Created W/1994 Levy (1)	Remaining Margin	PROPOSED: GO WC Bonds, Series 2026 (2)	Total	Total General Obligation Bonds Debt Service		5.0% County Loss/Cost Debt Service		Rate Setting EAV	Growth Rate	B&I Tax Rate				
											Service	Debt Service	Rate Setting EAV	Growth Rate	B&I Tax Rate						
2022	2024	\$ 890,600	\$ 164,100	\$ 583,200	\$ 487,850	\$ (94,060)	\$ 1,731,690	\$ 1,818,274	\$ 86,584	\$ -	\$ 1,731,690	\$ 1,818,274	\$ 804,228,126	46.62%	0.2261						
2023	2025	891,150	164,100	177,600	497,850	-	1,730,700	1,909,188	178,488	-	1,730,700	1,817,235	826,091,837	2.72%	0.2200						
2024	2026	890,950	164,100	177,600	181,650	-	1,414,300	1,974,100	559,800	-	-	1,414,300	1,485,015	826,091,837	0.00%	0.1798					
2025	2027	-	1,059,100	177,600	181,650	-	1,418,350	2,031,349	612,999	-	-	1,418,350	1,489,268	908,701,021	10.00%	0.1639					
2026	2028	-	1,058,300	177,600	181,650	-	1,417,550	2,031,349	613,799	1,691,250	1,691,250	3,108,800	3,264,240	908,701,021	0.00%	0.3592					
2027	2029	-	1,056,100	177,600	181,650	-	1,415,350	2,031,349	615,999	1,691,750	1,691,750	3,107,100	3,262,455	908,701,021	0.00%	0.3590					
2028	2030	-	1,057,500	177,600	181,650	-	1,416,750	2,031,349	614,599	1,694,500	1,694,500	3,111,250	3,266,813	999,571,123	10.00%	0.3268					
2029	2031	-	422,300	847,600	181,650	-	1,451,550	2,031,349	579,799	1,694,250	1,694,250	3,145,800	3,303,090	999,571,123	0.00%	0.3305					
2030	2032	-	-	845,800	476,650	-	1,322,450	2,031,349	708,899	1,691,000	1,691,000	3,013,450	3,164,123	999,571,123	0.00%	0.3165					
2031	2033	-	-	848,000	532,800	-	1,380,800	2,031,349	650,549	1,689,750	1,689,750	3,070,550	3,224,078	1,099,528,235	10.00%	0.2932					
2032	2034	-	-	844,000	532,000	-	1,376,000	2,031,349	655,349	1,690,250	1,690,250	3,066,250	3,219,563	1,099,528,235	0.00%	0.2928					
2033	2035	-	-	849,000	530,900	-	1,379,900	2,031,349	651,449	1,692,250	1,692,250	3,072,150	3,225,758	1,099,528,235	0.00%	0.2934					
2034	2036	-	-	847,600	534,500	-	1,382,100	2,031,349	649,249	1,690,500	1,690,500	3,072,600	3,226,230	1,209,481,059	10.00%	0.2667					
2035	2037	-	-	-	1,372,650	-	1,372,650	2,031,349	658,699	-	-	1,372,650	1,441,283	1,209,481,059	0.00%	0.1192					
2036	2038	-	-	-	1,370,300	-	1,370,300	2,031,349	661,049	-	-	1,370,300	1,438,815	1,209,481,059	0.00%	0.1190					
2037	2039	-	-	-	1,371,900	-	1,371,900	2,031,349	659,449	-	-	1,371,900	1,440,495	1,330,429,164	10.00%	0.1083					
2038	2040	-	-	-	422,300	-	422,300	2,031,349	1,609,049	-	-	422,300	443,415	1,330,429,164	0.00%	0.0333					
2039	2041	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,330,429,164	0.00%	0.0000					
2040	2042	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,463,472,081	10.00%	0.0000					
2041	2043	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,463,472,081	0.00%	0.0000					
2042	2044	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,463,472,081	0.00%	0.0000					
2043	2045	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,609,819,289	10.00%	0.0000					
2044	2046	-	-	-	-	-	-	2,031,349	2,031,349	-	-	-	-	1,609,819,289	0.00%	0.0000					
Total DS From Current FY:										\$ 890,950	\$ 4,817,400	\$ 5,970,000	\$ 8,233,900	\$ -	\$ 19,912,250	\$ 15,225,500	\$ 15,225,500	\$ 35,137,750	\$ 36,894,638		

Net Proceeds: **\$ 12,110,000**

(1) Pursuant to Public Act 96-0501, the District's DSEB will increase by the lesser of CPI or 5% each year starting with levy year 2009.

The applicable CPI increase has been applied to levy years 2009-2025, and assumed to be 0% per year thereafter.

If the District issues limited tax bonds with debt service structured assuming a growing DSEB, it will need to pass resolutions, perhaps annually, to capture the additional DSEB levy available from CPI growth.

If the CPI growth is less than estimated on average, the District will have to pay debt service in excess of the DSEB from funds on hand.

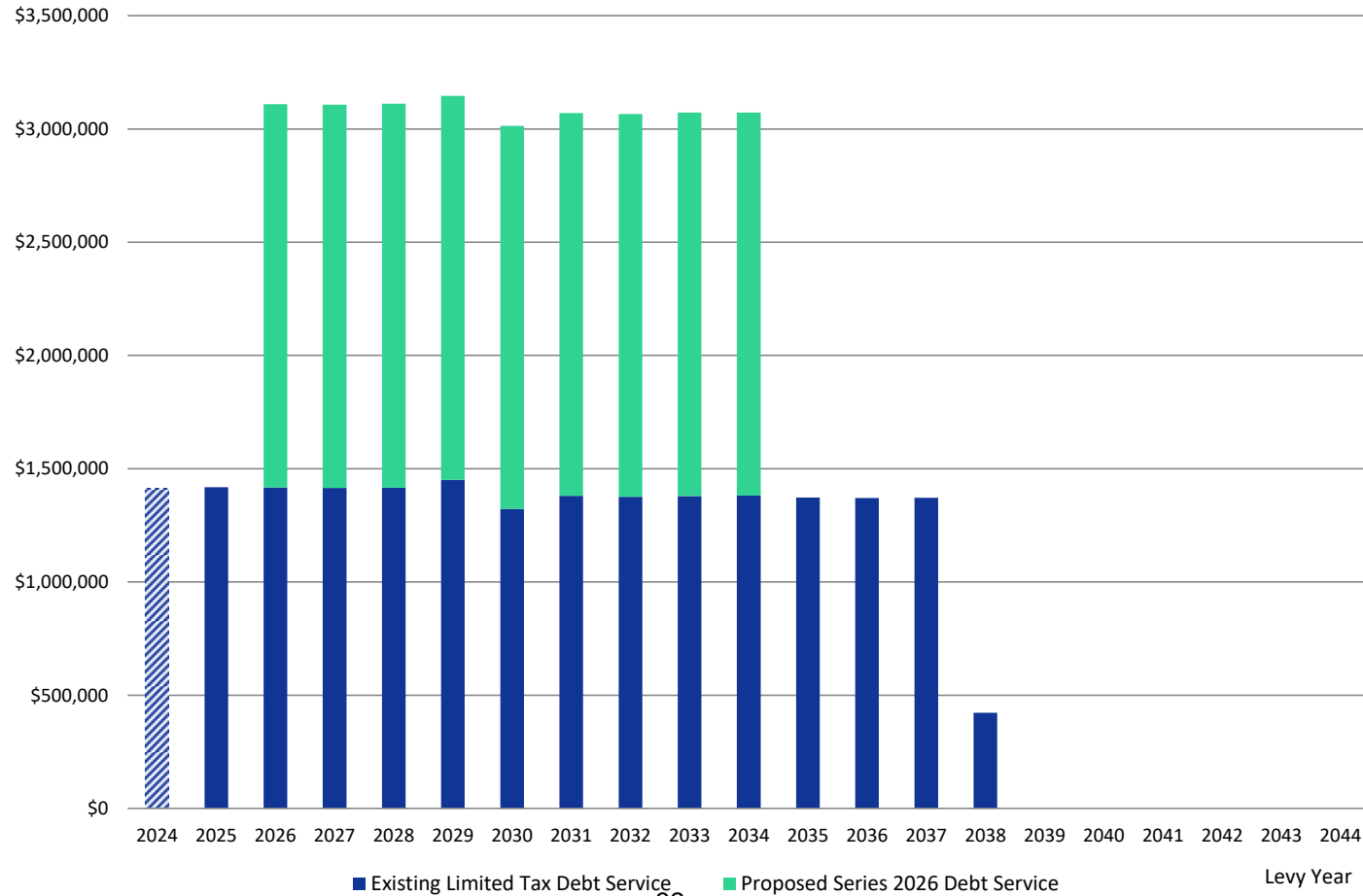
(2) Rates based upon market conditions as of May 28, 2025 and recent bond sales which PMA believes to be accurate and reliable plus 0.50%. Estimated TIC = 4.01%.

NOTE: Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



Scenario 1

\$12.11 Million March 2026 Referendum Bonds Paid Back Over 10 Years



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Scenario 2

\$12.11 Million March 2026 Referendum Bonds Paid Back Over 20 Years

Limited Tax Debt Service										Unlimited Tax Debt Service											
Levy Year	Fiscal Year	School Bonds, Series 2015	School Bonds, Series 2016	Bonds, Series 2018	Bonds, Series 2021	District Contribution of Funds on Hand	Total	Non Referendum Debt Service Extension Base Created W/1994 Levy	Remaining Margin	PROPOSED: GO WC Bonds, Series 2026 (2)	Total	Total General Obligation		5.0% County Loss/Cost Debt Service	Rate Setting EAV	Growth Rate	B&I Tax Rate				
												Bonds Debt	Service								
2022	2024	\$ 890,600	\$ 164,100	\$ 583,200	\$ 487,850	\$ (94,060)	\$ 1,731,690	\$ 1,818,274	\$ 86,584	\$ -	\$ -	\$ 4,731,690	\$ 1,488,268	\$ 1,418,274	\$ 804,228,126	16.62%	0.2264				
2023	2025	891,150	164,100	477,600	497,850	-	1,730,700	1,909,188	178,488	-	-	1,730,700	1,488,268	1,817,235	826,091,837	2.72%	0.2200				
2024	2026	890,950	164,100	177,600	181,650	-	1,414,300	1,974,100	559,800	-	-	1,414,300	1,485,015	826,091,837	0.00%	0.1798					
2025	2027	-	1,059,100	177,600	181,650	-	1,418,350	2,031,349	612,999	-	-	1,418,350	1,489,268	908,701,021	10.00%	0.1639					
2026	2028	-	1,058,300	177,600	181,650	-	1,417,550	2,031,349	613,799	1,034,750	1,034,750	2,452,300	2,574,915	908,701,021	0.00%	0.2834					
2027	2029	-	1,056,100	177,600	181,650	-	1,415,350	2,031,349	615,999	1,035,250	1,035,250	2,450,600	2,573,130	908,701,021	0.00%	0.2832					
2028	2030	-	1,057,500	177,600	181,650	-	1,416,750	2,031,349	614,599	1,034,750	1,034,750	2,451,500	2,574,075	999,571,123	10.00%	0.2575					
2029	2031	-	422,300	847,600	181,650	-	1,451,550	2,031,349	579,799	1,038,250	1,038,250	2,489,800	2,614,290	999,571,123	0.00%	0.2615					
2030	2032	-	-	845,800	476,650	-	1,322,450	2,031,349	708,899	1,035,500	1,035,500	2,357,950	2,475,848	999,571,123	0.00%	0.2477					
2031	2033	-	-	848,000	532,800	-	1,380,800	2,031,349	650,549	1,036,750	1,036,750	2,417,550	2,538,428	1,099,528,235	10.00%	0.2309					
2032	2034	-	-	844,000	532,000	-	1,376,000	2,031,349	655,349	1,036,750	1,036,750	2,412,750	2,533,388	1,099,528,235	0.00%	0.2304					
2033	2035	-	-	849,000	530,900	-	1,379,900	2,031,349	651,449	1,035,500	1,035,500	2,415,400	2,536,170	1,099,528,235	0.00%	0.2307					
2034	2036	-	-	847,600	534,500	-	1,382,100	2,031,349	649,249	1,038,000	1,038,000	2,420,100	2,541,105	1,209,481,059	10.00%	0.2101					
2035	2037	-	-	-	1,372,650	-	1,372,650	2,031,349	658,699	1,034,000	1,034,000	2,406,650	2,526,983	1,209,481,059	0.00%	0.2089					
2036	2038	-	-	-	1,370,300	-	1,370,300	2,031,349	661,049	1,035,725	1,035,725	2,406,025	2,526,326	1,209,481,059	0.00%	0.2089					
2037	2039	-	-	-	1,371,900	-	1,371,900	2,031,349	659,449	1,035,525	1,035,525	2,407,425	2,527,796	1,330,429,164	10.00%	0.1900					
2038	2040	-	-	-	422,300	-	422,300	2,031,349	1,609,049	1,033,400	1,033,400	1,455,700	1,528,485	1,330,429,164	0.00%	0.1149					
2039	2041	-	-	-	-	-	-	2,031,349	2,031,349	1,034,350	1,034,350	1,034,350	1,086,068	1,330,429,164	0.00%	0.0816					
2040	2042	-	-	-	-	-	-	2,031,349	2,031,349	1,038,100	1,038,100	1,038,100	1,090,005	1,463,472,081	10.00%	0.0745					
2041	2043	-	-	-	-	-	-	2,031,349	2,031,349	1,034,375	1,034,375	1,034,375	1,086,094	1,463,472,081	0.00%	0.0742					
2042	2044	-	-	-	-	-	-	2,031,349	2,031,349	1,033,450	1,033,450	1,033,450	1,085,123	1,463,472,081	0.00%	0.0741					
2043	2045	-	-	-	-	-	-	2,031,349	2,031,349	1,035,050	1,035,050	1,035,050	1,086,803	1,609,819,289	10.00%	0.0675					
2044	2046	-	-	-	-	-	-	2,031,349	2,031,349	1,033,900	1,033,900	1,033,900	1,085,595	1,609,819,289	0.00%	0.0674					
Total DS From Current FY:										\$ 890,950	\$ 4,817,400	\$ 5,970,000	\$ 8,233,900	\$ -	\$ 19,912,250	\$ 19,673,375	\$ 19,673,375	\$ 39,585,625	\$ 41,564,906		

Net Proceeds: **\$ 12,110,000**

(1) Pursuant to Public Act 96-0501, the District's DSEB will increase by the lesser of CPI or 5% each year starting with levy year 2009.

The applicable CPI increase has been applied to levy years 2009-2025, and assumed to be 0% per year thereafter.

If the District issues limited tax bonds with debt service structured assuming a growing DSEB, it will need to pass resolutions, perhaps annually, to capture the additional DSEB levy available from CPI growth.

If the CPI growth is less than estimated on average, the District will have to pay debt service in excess of the DSEB from funds on hand.

(2) Rates based upon market conditions as of May 28, 2025 and recent bond sales which PMA believes to be accurate and reliable plus 0.50%. Estimated TIC = 4.87%.

NOTE: Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



Scenario 2

\$12.11 Million March 2026 Referendum Bonds Paid Back Over 20 Years



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Disclosure

The information contained herein is solely intended to suggest/discuss potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement.

The analysis or information presented herein is based upon hypothetical projections and/or past performance that have certain limitations. No representation is made that it is accurate or complete or that any results indicated will be achieved. In no way is past performance indicative of future results. Changes to any prices, levels, or assumptions contained herein may have a material impact on results. Any estimates or assumptions contained herein represent our best judgment as of the date indicated and are subject to change without notice. Examples are merely representative and are not meant to be all-inclusive. The information set forth herein was gathered from sources which we believe, but do not guarantee, to be accurate. Neither the information, nor any options expressed, constitute a solicitation by us for purposes of sale or purchase of any securities or commodities. Investment/financing decisions by market participants should not be based on this information.

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Existing Debt Service on Bonds

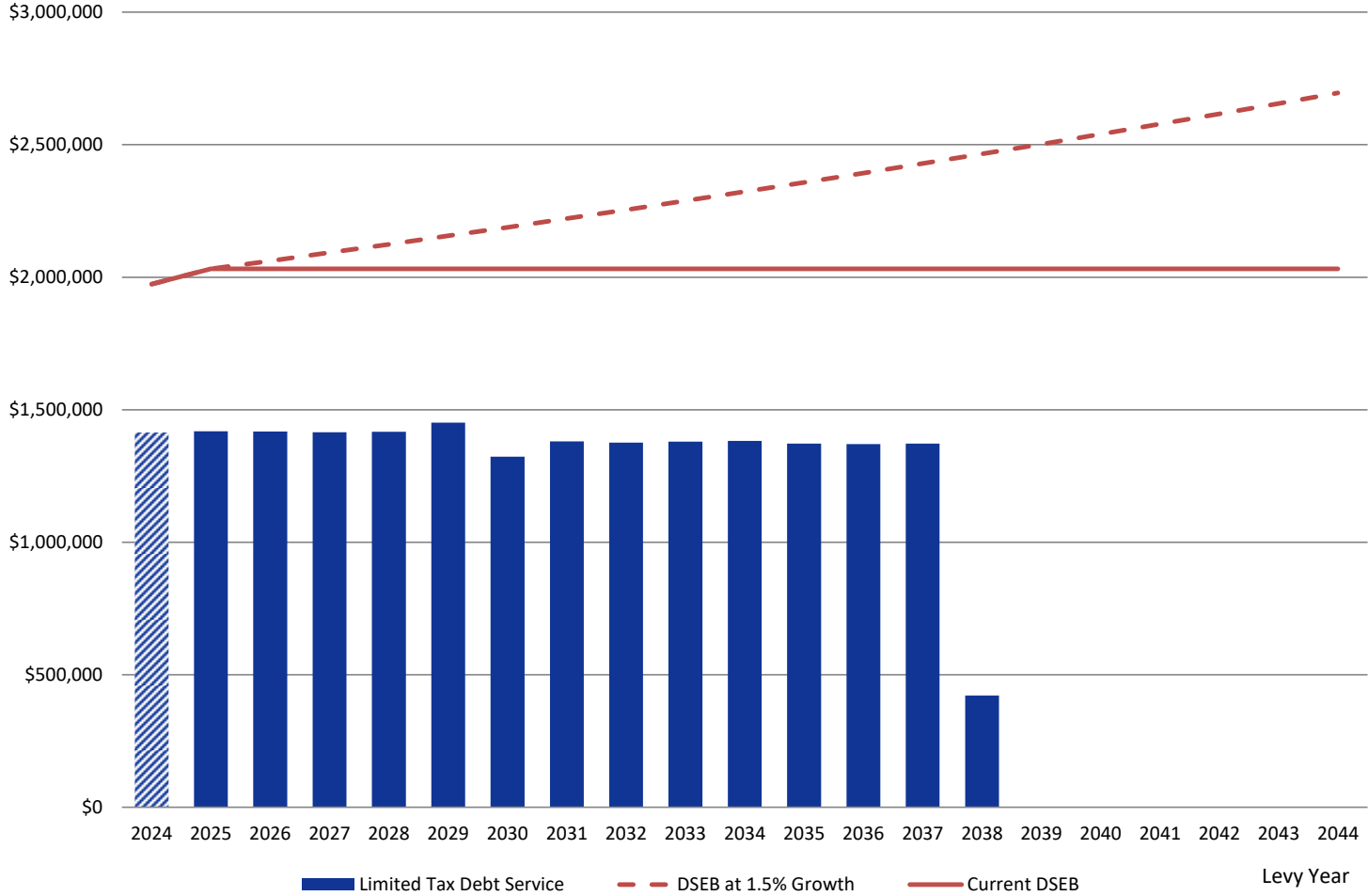
Limited Tax Debt Service

Levy Year	Fiscal Year	Limited Tax Debt Service					Non Referendum Debt Service Extension Base Created W/1994 Levy (1)		Total General Obligation Bonds Debt Service		5.0% County Loss/Cost Debt Service		Rate Setting EAV	Growth Rate	B&I Tax Rate
		School Bonds, Series 2015	School Bonds, Series 2016	\$5,910,000 GO Limited Tax School Bonds, Series 2018	\$6,365,000 GO Limited Tax School Bonds, Series 2021	District Contribution of Funds on Hand	Total	Remaining Margin	Bonds Debt Service	Loss/Cost Debt Service					
2022	2024	\$ 890,600	\$ 164,100	\$ 583,200	\$ 187,850	\$ (94,060)	\$ 1,731,690	\$ 1,818,274	\$ 86,584	\$ 1,731,690	\$ 1,818,274	\$ 804,228,126	16.62%	0.2264	
2023	2025	891,150	164,100	177,600	497,850	-	1,730,700	1,909,188	178,488	1,730,700	1,817,235	826,091,837	2.72%	0.2200	
2024	2026	890,950	164,100	177,600	181,650	-	1,414,300	1,974,100	559,800	1,414,300	1,485,015	826,091,837	0.00%	0.1798	
2025	2027	-	1,059,100	177,600	181,650	-	1,418,350	2,031,349	612,999	1,418,350	1,489,268	826,091,837	0.00%	0.1803	
2026	2028	-	1,058,300	177,600	181,650	-	1,417,550	2,031,349	613,799	1,417,550	1,488,428	826,091,837	0.00%	0.1802	
2027	2029	-	1,056,100	177,600	181,650	-	1,415,350	2,031,349	615,999	1,415,350	1,486,118	826,091,837	0.00%	0.1799	
2028	2030	-	1,057,500	177,600	181,650	-	1,416,750	2,031,349	614,599	1,416,750	1,487,588	826,091,837	0.00%	0.1801	
2029	2031	-	422,300	847,600	181,650	-	1,451,550	2,031,349	579,799	1,451,550	1,524,128	826,091,837	0.00%	0.1845	
2030	2032	-	-	845,800	476,650	-	1,322,450	2,031,349	708,899	1,322,450	1,388,573	826,091,837	0.00%	0.1681	
2031	2033	-	-	848,000	532,800	-	1,380,800	2,031,349	650,549	1,380,800	1,449,840	826,091,837	0.00%	0.1755	
2032	2034	-	-	844,000	532,000	-	1,376,000	2,031,349	655,349	1,376,000	1,444,800	826,091,837	0.00%	0.1749	
2033	2035	-	-	849,000	530,900	-	1,379,900	2,031,349	651,449	1,379,900	1,448,895	826,091,837	0.00%	0.1754	
2034	2036	-	-	847,600	534,500	-	1,382,100	2,031,349	649,249	1,382,100	1,451,205	826,091,837	0.00%	0.1757	
2035	2037	-	-	-	1,372,650	-	1,372,650	2,031,349	658,699	1,372,650	1,441,283	826,091,837	0.00%	0.1745	
2036	2038	-	-	-	1,370,300	-	1,370,300	2,031,349	661,049	1,370,300	1,438,815	826,091,837	0.00%	0.1742	
2037	2039	-	-	-	1,371,900	-	1,371,900	2,031,349	659,449	1,371,900	1,440,495	826,091,837	0.00%	0.1744	
2038	2040	-	-	-	422,300	-	422,300	2,031,349	1,609,049	422,300	443,415	826,091,837	0.00%	0.0537	
2039	2041	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
2040	2042	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
2041	2043	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
2042	2044	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
2043	2045	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
2044	2046	-	-	-	-	-	-	2,031,349	2,031,349	-	-	826,091,837	0.00%	0.0000	
Total DS From Current FY:		\$ 890,950	\$ 4,817,400	\$ 5,970,000	\$ 8,233,900	\$ -	\$ 19,912,250			\$ 19,912,250	\$ 20,907,863				

(1) Pursuant to Public Act 96-0501, the District's DSEB will increase by the lesser of CPI or 5% each year starting with levy year 2009. The applicable CPI increase has been applied to levy years 2009-2025, and assumed to be 0% per year thereafter.



Existing Debt Service on Bonds





Executive Summary Finance Committee

DATE: July 24, 2025

TOPIC: Tentative Budget for Fiscal Year 2026

PREPARED BY: Courtney Whited

Recommended for:

- Action
- Discussion
- Information

Purpose

Annually, the Board of Education must approve the School District Budget. The Tentative Fiscal Year 2026 Budget will be presented at the August 7, 2025 Board of Education meeting followed by a September 4, 2025 formal adoption at the Public Hearing held during the Board of Education meeting.

Background

Revenues: \$35,016,000

Real estate taxes account for 83.9% of total anticipated revenue. The District may receive approximately \$29,377,780 from local property taxes, likely to arrive later than the traditional August 1st date followed by the March 1, 2026 collections.

The District anticipates receiving \$3,044,584 which is approximately 8.7% of its revenue, from local sources primarily stemming from fees, tuition, interest and personal property replacement taxes.

State-derived funds account for 4.8% of total revenue. The majority of this \$1,680,132 will come from the Evidence Based Funding formula and the Transportation Claim.

Federal revenues of \$913,504 account for 2.6% of total revenue from Title I, Title III and School Improvement grants.

Expenditures: \$37,230,000

Salaries & Benefits

Overall, salaries are expected to be \$17,724,639 which is 5.9% above last year's actual amount of \$16,743,031. The Business Office conducted an in depth review of all salaries because this object represents 47.6% of the total planned expenditures. The prominent factors influencing this estimate are teachers' salary schedule level and class advancements, the 3.0% raises for returning LSSU members, four recent retirements, one teacher added to the retirement track, new hires for resignations, and the anticipation of fully staffing the open paraprofessional positions.

As for benefits, PPO medical insurance increased by 6.9%, HMO medical increased by 0.01%, dental increased by 4.0%, and life insurance remained the same. Long-term disability and flexible spending account fees remain unchanged. Percentages related to the District's share of TRS, THIS, Medicare and Social Security will also remain stable. TRS on federally-funded salaries remained at 10.34%. The District's IMRF rate will decrease on January 1, 2026 from 8.10% to 8.07%. The overall cost of benefits is estimated to be up 12.6% to \$3,888,670. It will not likely reach this high mark because there is an expectation built in for new employees' medical/dental insurance elections that may not occur.

Purchased Services

At \$4,697,472, the approximate 11.2% increase in purchased services corresponds to increased capital and life safety projects for which architect/engineering and contractor services will be required, rising transportation costs and workers' compensation and liability insurance costs.

Supplies & Materials

Expenditures are projected to be \$1,934,169 which is a 15.9% increase. Approximately \$13,700 could be covered by grant funds. Curriculum materials, natural gas and electricity will be the substantial expenses in this object category.

Capital Outlay

Primarily due to planned Security, Capital and Health Life Safety facilities projects, the FY26 capital outlay budget is anticipated to be \$4,020,885. An estimated \$50,000 is scheduled to be covered by grant funds.

Dues & Fees/Debt Payments

FY26 principal and interest payments of \$1,401,325 for the 2015, 2016, 2018, and 2021 series bonds are less than the \$1,715,000 SD74 paid in FY25. However, Niles Township District for Special Education #807 invoices will likely increase due to student counts and placements. Overall, expenditures from this object will likely total \$4,551,975 which is 0.3% more than FY25 actual expenditures of \$4,540,042.

Non-Capitalized Equipment

\$138,650 is 35.3% more than last year's \$102,468 in actual expenses. The expenditures are anticipated to be higher due to Technology/Security purchases throughout the District.

Termination Benefits

\$273,540 is 23.3% less than the FY25 expenditures. Three retirees reach Medicare age this fiscal year causing their District-supported insurance plans to terminate. There will be three new retirees who will begin receiving the post-employment benefits offered in the 2025-2029 LTA Contract. The service recognition benefit pay and THIS insurance rates have increased along with the anticipated insurance costs associated with three support staff retirees.

Fund Balance

As of June 30, 2025 the District's unaudited fund balance was \$28,357,838. The projected fund balance for June 30, 2026 is \$26,143,838. The Illinois State Board of Education Budget Form indicates SD74 will be submitting a balanced budget.

General Comments

The legal process to adopt a budget requires public notice to the general public. Such notice shall be published July 31, 2025 for the September 4, 2025 Public Hearing at the Board of Education meeting. Any changes to the Tentative Budget will need to be made before July 31, 2025 when it must be posted online and available at the District Office for viewing.

Last year, Administrative Costs were budgeted beyond the 5.0% limit set by Section 17-1.5 of the School Code. The attached FY26 Tentative Budget indicates SD74 will not exceed the 5.0% limit this year.

Fiscal Impact

\$28,357,838 Estimated Beginning Fund Balance July 1, 2025

+\$35,016,000 Budgeted Revenues

-\$37,230,000 Budgeted Expenditures

\$26,143,838 Anticipated Ending Fund Balance on June 30, 2026

Please see the attached FY26 Tentative Budget presentation for further details.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to support both the publication of the attached Legal Notice on July 31, 2025 and the presentation of the District's Fiscal Year 2026 Tentative Budget to the Board of Education on August 7, 2025.



FY26 Tentative Budget
Finance Committee Meeting

July 24, 2025

Fiscal Year 2026 Budget Timeline

Date	Activity	Location
MAY 22	Review assumptions to consider for Preliminary Budgeting	Finance Mtg
JUN 12	Present Preliminary Budget for review and discussion	Finance Mtg
JUL 24	Present Tentative Budget, Request 30-day notice in newspaper	Finance Mtg
JUL 31	Display the Tentative Budget on District's Website	Website
JUL 31	Publish 30-day notice of Budget Availability & Budget Public Hearing	Newspaper
AUG 07	Present the Tentative Budget to the Board of Education	Board Mtg
SEP 04	Public Hearing & Budget Adoption	Board Mtg
SEP 05	Display the Adopted Budget on the District's Website	SD74 Website
SEP 05	File certified copy of Budget with Cook County Clerk (may file online)	CCC Online
SEP 05	Submit Budget electronically to ISBE	ISBE Online

Prior Fiscal Year 2025 Review: Fund Balance*

Fund	Description	7/01/24 FB	FY25 Revenue	FY25 Expense	FY25 Transfers	6/30/25 FB*
10	Ed.	\$16,430,579	\$25,814,957	-\$24,889,230		\$17,356,306
20	O&M	\$2,129,076	\$2,405,429	-\$2,330,982		\$2,203,523
30	Debt Serv.	\$820,485	\$1,777,266	-\$1,717,250		\$880,501
40	Transp.	\$1,844,953	\$1,624,561	-\$1,507,807		\$1,961,707
51	IMRF	\$796,532	\$151,422	-\$201,418		\$746,536
52	SS/Med.	\$388,614	\$332,784	-\$391,068		\$330,330
60	Cap. Proj.	\$5,878,830	\$372,035	-\$2,670,258		\$3,580,606
70	Wrk. Cash	\$604,360	\$22,498	\$0		\$626,858
80	Tort	\$477,855	\$239,118	-\$183,734		\$533,239
90	HLS	\$1,813,795	\$178,000	-\$1,853,565		\$138,230
		\$31,185,079	\$32,918,070	-\$35,745,312	\$0	\$28,357,838

*Figures have not been finalized/audited by NTST

FY25 Review: Operating Fund Balance to Revenue Ratio

Operating Funds	Descriptions	6/30/25 FB*	FY25 Revenue
10	Ed.	\$17,356,306	\$25,814,957
20	O&M	\$2,203,523	\$2,405,429
40	Transp.	\$1,961,707	\$1,624,561
70	Wrk. Cash	\$626,858	\$22,498
	Total	\$22,148,394	\$29,867,445

Fund Balance **\$22,148,394**

Revenue Ratio **\$29,867,445**

0.74

*0.25 is minimum
established by*

BOE Policy 4:20

FY25 Review: Actual v. Budgeted Totals

	7/01/24 FB	FY25 Revenue	FY25 Expense	FY25 Transfers	6/30/25 FB*
Actual FY25	\$31,185,079	\$32,918,070	-\$35,745,312	\$0	\$28,357,838
<i>FY25 Budget</i>		<i>\$33,795,000</i>	<i>-\$37,364,000</i>	<i>\$0</i>	<i>\$27,616,079</i>

Actual v Budget

-\$876,930

Actual v Budget

\$1,618,688

Actual v Budget

\$741,758

The -2.6% Revenue Delta:
SD74 collected \$876,930 LESS than budgeted primarily due to the following shortages:

- \$ 380K [91.67% Tax Yr 2024 Collections/MAR '25]
- \$ 287K [97.16% Tax Yr 2023 Collections/AUG '24]
- \$ 74K [Reg. Ed. Transportation Claim Reduced]
- \$ 58K [CPPRT lower than anticipated]

The +4.3% Expenditure Delta:
SD74 spent \$1,618,688 LESS than budgeted primarily due to the following unspent dollars:

- \$443K [Cap. Proj. Contingencies not needed]
- \$267K [Lower OOD Pupil Count]
- \$261K [Salaries: Late Hires/Vacancies/LOAs]
- \$212K [Transp. May-June Invoices to FY26]
- \$ 74K [Legal Fees Trended Lower]

FY26 Tentative Budget Projections

Fund	Description	7/01/25 Proj. FB	FY26 REV Budget	FY26 EXP Budget	Transfers	6/30/26 FB Budget
10	Ed.	\$17,356,306	\$28,388,932	-\$26,670,329		\$19,074,909
20	O&M	\$2,203,523	\$2,534,918	-\$2,733,498		\$2,004,943
30	Debt Serv.	\$880,501	\$1,301,751	-\$1,403,575		\$778,677
40	Transp.	\$1,961,707	\$1,559,953	-\$1,735,000		\$1,786,660
51	IMRF	\$746,536	\$76,372	-\$234,841		\$588,067
52	SS/Med.	\$330,330	\$415,805	-\$460,606		\$285,529
60	Cap. Proj.	\$3,580,606	\$268,000	-\$3,657,151		\$191,455
70	Wrk. Cash	\$626,858	\$21,100	\$0		\$647,958
80	Tort	\$533,239	\$137,601	-\$200,000		\$470,840
90	HLS	\$138,230	\$311,564	-\$135,000		\$314,798
		\$28,357,838	\$35,016,000	-\$37,230,000	\$0	\$26,143,838

Fund and Object Lenses for FY26 Tentative Budget Expenditures

Fund	Description
90	HEALTH LIFE SAFETY
80	TORT IMMUNITY
70	WORKING CASH
60	CAPITAL PROJECTS
50	MUNICIPAL RETIREMENT
40	TRANSPORTATION
30	DEBT SERVICE
20	OPERATIONS & MAINTENANCE
10	EDUCATIONAL



Broken
down into
OBJECTS

Objects	Descriptions
100s	Salaries
200s	Benefits
300s	Services
400s	Supplies/Materials
500s	Capital (over \$500)
600s	Dues/Fees; SpEd Co-Op
700s	Non-Capital (under \$500)
800s	Retirement Benefits

Fund 10: Educational

	FY26 Budget	Description	FY25 *Actual Expenditures
6%	\$17,134,360	100: Salaries	\$16,182,274
12%	\$3,100,627	200: Benefits	\$2,773,763
-2%	\$1,248,021	300: Services	\$1,269,196
25%	\$1,375,087	400: Supplies & Materials	\$1,101,829
-10%	\$256,444	500: Capital Over \$500	\$284,733
12%	\$3,148,600	600: Dues & Fees	\$2,822,792
36%	\$133,650	700: Non-Capital under \$500	\$98,146
-23%	\$273,540	800: Retirement Ins./SRB	\$356,497
	\$26,670,329	TOTAL EXPENDITURES	\$24,889,230

Fund 20: Operations & Maintenance

	FY26 Budget	Description	FY25 *Actual Expenditures
5%	\$589,279	100: Salaries	\$560,756
4%	\$92,596	200: Benefits	\$88,714
7%	\$1,113,000	300: Services	\$1,039,603
-1%	\$559,082	400: Supplies & Materials	\$566,590
426%	\$373,741	500: Capital	\$70,997
#DIV/0!	\$800	600: Dues & Fees	\$0
16%	\$5,000	700: Non-Capital	\$4,322
	\$2,733,498	TOTAL EXPENDITURES	\$2,330,982

50

17.27% DELTA: FY25 *Actuals to FY26 Budget

Fund 30: Debt Service

	FY26 Budget	Description	FY25 *Actual Expenditures
-25%	\$865,000	PRINCIPAL ON BONDS	\$1,150,000
-5%	\$536,325	INTEREST ON BONDS	\$565,000
0%	\$2,250	FEE	\$2,250
	\$1,403,575	TOTAL EXPENDITURES	\$1,717,250

-18.27% DELTA: FY25 *Actuals to FY26 Budget

Fund 40: Transportation

	FY26 Budget	Description	FY25 *Actual Expenditures
21%	\$1,000,000	TRANSPORTATION REGULAR ED	\$828,603
8%	\$690,000	TRANSPORTATION SPECIAL ED	\$638,477
10%	\$45,000	TRANS.- FIELD TRIPS/ EXTRACUR.	\$40,728
	\$1,735,000	TOTAL EXPENDITURES	\$1,507,808

15.07% DELTA: FY25 *Actuals to FY26 Budget

Fund 50: Municipal (IMRF, Social Security, Medicare)

	FY26 Budget	Description	FY25 *Actual Expenditures
17%	\$234,841	DISTRICT SHARE of IMRF	\$201,418
24%	\$199,276	DISTRICT SHARE of SOCIAL SECURITY	\$161,251
14%	\$261,330	DISTRICT SHARE of MEDICARE	\$229,817
	\$695,447	TOTAL EXPENDITURES	\$592,486

17.38% DELTA: FY25 *Actuals to FY26 Budget

Fund 60: Capital Projects

	FY26 Budget	Description	FY25 *Actual Expenditures
263%	\$401,451	ARCHITECT/ENGINEERING SERVICES	\$110,496
27%	\$3,255,700	CAPITAL IMPROVEMENTS	\$2,559,762
	\$3,657,151	TOTAL EXPENDITURES	\$2,670,258

36.96% DELTA: FY25 *Actuals to FY26 Budget

Fund 70: Working Cash

Fund 70 Expenditures do not exist

Fund 80: Tort Immunity

	FY26 Budget	Description	FY25 *Actual Expenditures
9%	\$76,000	INSURANCE - WORKERS COMP	\$69,623
9%	\$124,000	INSURANCE - LIABILITY	\$114,111
#DIV/0!	\$0	SETTLEMENTS/JUDGMENTS	\$0
	\$200,000	TOTAL EXPENDITURES	\$183,734

8.85% DELTA: FY25 *Actuals to FY26 Budget

Fund 90: Health Life Safety

	FY26 Budget	Description	FY25 *Actual Expenditures
-100%	\$0	ARCHITECT/ENGINEER SERVICES	\$112,795
-95%	\$85,000	LIFE SAFETY - CONTRACTOR	\$1,740,770
0%	\$50,000	LIFE SAFETY PROJECTS - SMPG	\$50,000
	\$135,000	TOTAL EXPENDITURES	\$1,903,565

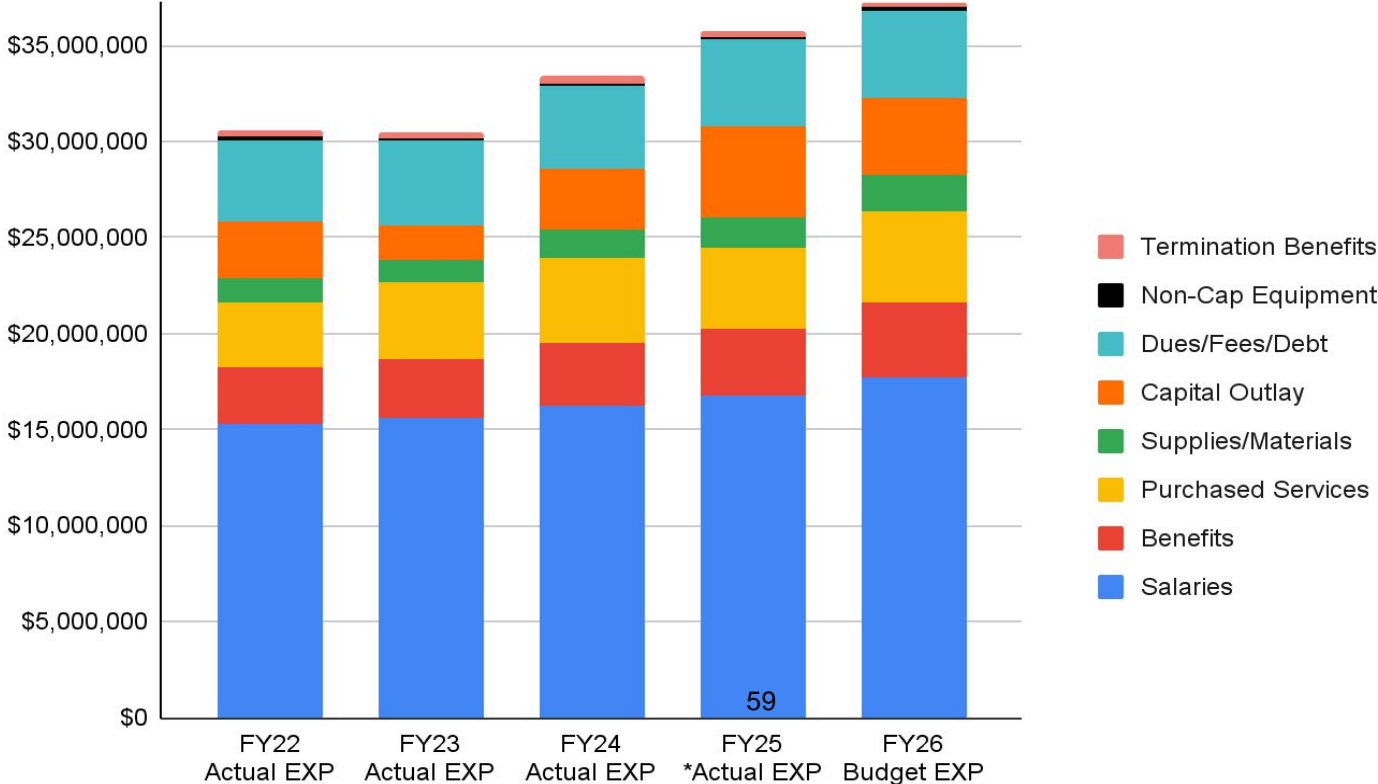
7.09%

DELTA: FY25 *Actuals to FY26 Budget

Historical Expenditures by OBJECT

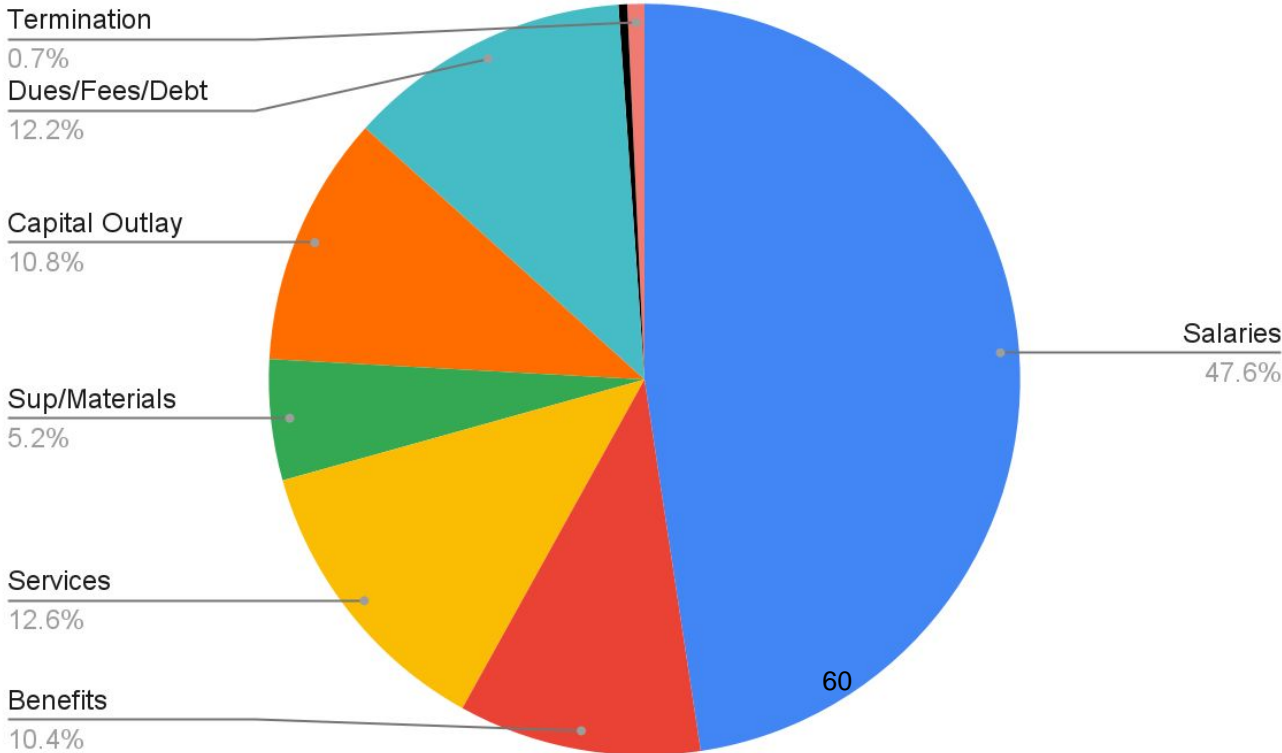
Objects: All Funds	FY22 Actual EXP	FY23 Actual EXP	FY24 Actual EXP	FY25 *Actual EXP	FY26 Budget EXP
Salaries	\$15,246,508	\$15,598,687	\$16,210,409	\$16,743,031	\$17,724,639
Benefits	\$2,963,159	\$3,092,842	\$3,296,188	\$3,454,963	\$3,888,670
Purchased Services	\$3,459,202	\$3,960,226	\$4,405,254	\$4,223,630	\$4,697,472
Supplies/Materials	\$1,210,546	\$1,149,419	\$1,500,983	\$1,668,419	\$1,934,169
Capital Outlay	\$2,961,667	\$1,810,936	\$3,212,618	\$4,656,262	\$4,020,885
Dues/Fees/Debt	\$4,181,697	\$4,425,683	\$4,287,497	\$4,540,042	\$4,551,975
Non-Cap Equipment	\$189,742	\$68,584	\$104,462	\$102,468	\$138,650
Termination Benefits	\$418,182	\$361,553	\$413,079	\$356,497	\$273,540
TOTAL	\$30,630,703	\$30,467,930⁵⁸	\$33,430,490	\$35,745,312	\$37,230,000

Historical Expenditures by OBJECT



Tentative FY26 Expenditures by OBJECT

\$37,230,000
Total



FY26 Tentative Revenues by SOURCE

FY26 Budget REV	vs. Prior	FY25 *Actual REV	Description
\$29,377,780	8.1%	\$27,182,921	LOCAL R.E. TAXES
\$3,044,584	-2.5%	\$3,121,457	OTHER LOCAL
\$1,680,132	-4.4%	\$1,757,567	IL STATE SOURCES
\$913,504	6.7%	\$856,124	FEDERAL SOURCES
\$35,016,000	6.4%	\$32,918,070	TOTAL

Historical Revenues by SOURCE

Revenue by Source	FY22 Actual REV	FY23 Actual REV	FY24 Actual REV	FY25 *Actual REV	FY26 Budget REV
Local R.E. Taxes	\$25,220,399	\$25,081,023	\$27,453,631	\$27,182,921	\$29,377,780
Other Local	\$3,696,750	\$3,557,445	\$3,194,683	\$3,121,457	\$3,044,584
IL State	\$1,562,087	\$1,641,948	\$1,856,858	\$1,757,567	\$1,680,132
Federal	\$1,483,374	\$2,267,671	\$1,381,628	\$856,124	\$913,504
TOTAL	\$31,962,610	\$32,548,088	\$33,886,800	\$32,918,070	\$35,016,000
Bonds (not Revenue)	\$7,060,050	\$0	\$0	\$0	\$0

Tentative FY26 Revenues by SOURCE

Federal

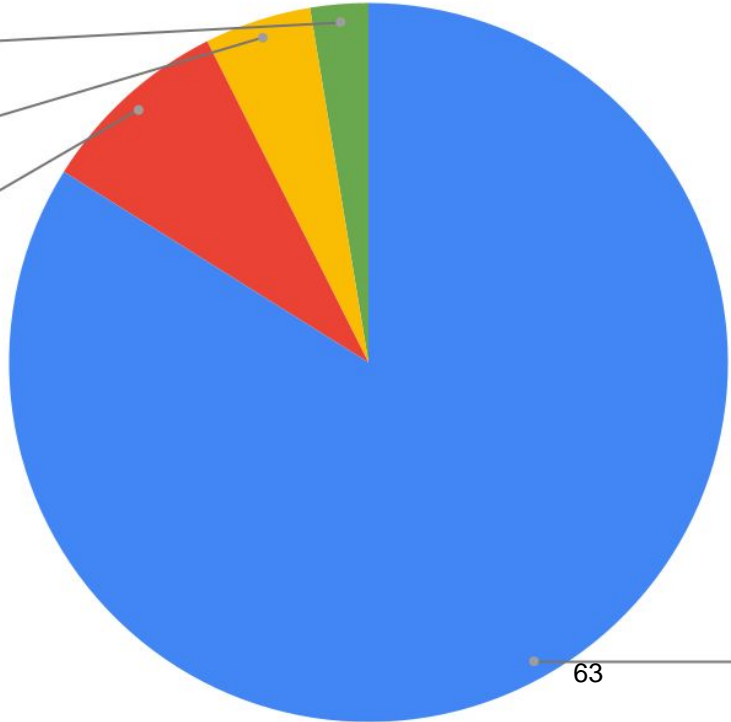
2.6%

IL State

4.8%

Other Local

8.7%



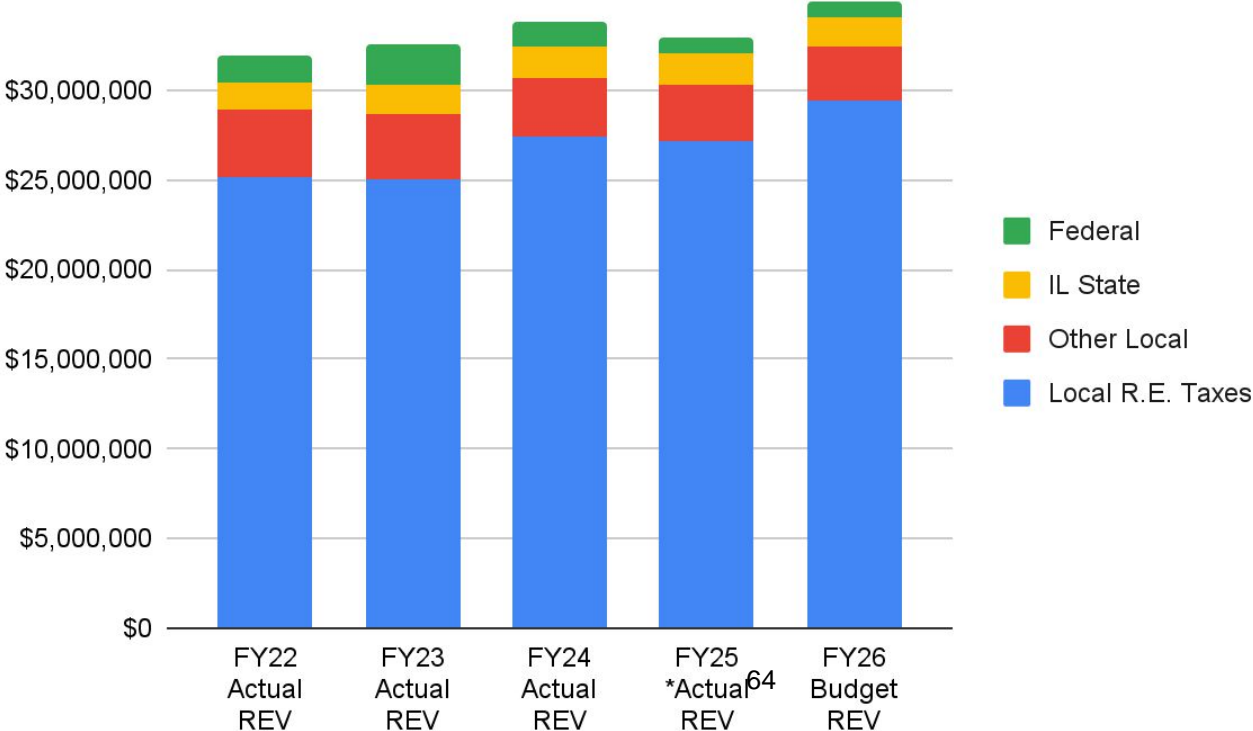
\$35,016,000
Total

Local R.E. Taxes

63

83.9%

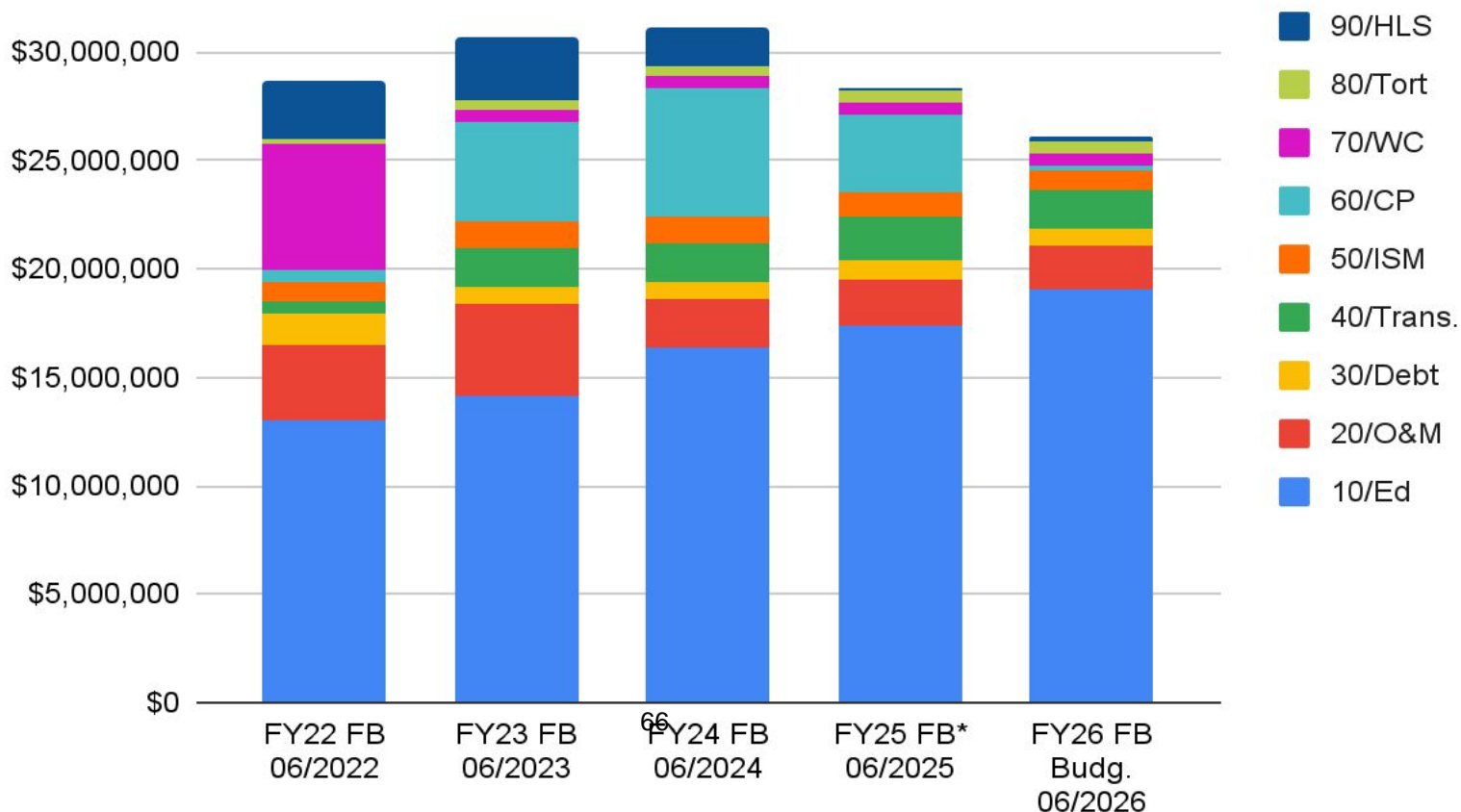
History of Revenue by Source



Fund Balance History

Fund	FY22 FB 06/2022	FY23 FB 06/2023	FY24 FB 06/2024	FY25 FB* 06/2025	FY26 FB Budg. 06/2026
10/Ed	\$13,022,792	\$14,185,013	\$16,430,579	\$17,356,306	\$19,074,909
20/O&M	\$3,494,769	\$4,215,123	\$2,129,076	\$2,203,523	\$2,004,943
30/Debt	\$1,442,826	\$805,374	\$820,485	\$880,501	\$778,677
40/Trans.	\$573,446	\$1,742,537	\$1,844,953	\$1,961,707	\$1,786,660
50/ISM	\$829,926	\$1,214,388	\$1,185,146	\$1,076,867	\$873,597
60/CP	\$587,705	\$4,594,192	\$5,878,830	\$3,580,606	\$191,455
70/WC	\$5,825,262	\$586,340	\$604,360	\$626,858	\$647,958
80/Tort	\$249,409	\$439,582	\$477,855	\$533,239	\$470,840
90/HLS	\$2,617,557	\$2,946,220	\$1,813,795	\$138,230	\$314,798
TOTAL	\$28,643,692	\$30,728,769	\$31,185,079	\$28,357,838	\$26,143,838

Fund Balance History



FY26 Tentative Budget Summary with Fund Balance Projections

Fund	Description	7/01/25 Proj. FB	FY26 REV Budget	FY26 EXP Budget	Transfers	6/30/26 FB Budget
10	Ed.	\$17,356,306	\$28,388,932	-\$26,670,329		\$19,074,909
20	O&M	\$2,203,523	\$2,534,918	-\$2,733,498		\$2,004,943
30	Debt Serv.	\$880,501	\$1,301,751	-\$1,403,575		\$778,677
40	Transp.	\$1,961,707	\$1,559,953	-\$1,735,000		\$1,786,660
51	IMRF	\$746,536	\$76,372	-\$234,841		\$588,067
52	SS/Med.	\$330,330	\$415,805	-\$460,606		\$285,529
60	Cap. Proj.	\$3,580,606	\$268,000	-\$3,657,151		\$191,455
70	Wrk. Cash	\$626,858	\$21,100	\$0		\$647,958
80	Tort	\$533,239	\$137,601	-\$200,000		\$470,840
90	HLS	\$138,230	\$311,568	-\$135,000		\$314,798
		\$28,357,838	\$35,016,000	-\$37,230,000	\$0	\$26,143,838

FY26 Tentative Budget: Operating Funds ONLY

Fund	Description	7/01/25 Proj. FB	FY26 REV Budget	FY26 EXP Budget	Transfers	6/30/26 FB Budget
10	Ed.	\$17,356,306	\$28,388,932	-\$26,670,329		\$19,074,909
20	O&M	\$2,203,523	\$2,534,918	-\$2,733,498		\$2,004,943
40	Transp.	\$1,961,707	\$1,559,953	-\$1,735,000		\$1,786,660
51	IMRF	\$746,536	\$76,372	-\$234,841		\$588,067
52	SS/Med.	\$330,330	\$415,805	-\$460,606		\$285,529
70	Wrk. Cash	\$626,858	\$21,100	\$0		\$647,958
80	Tort	\$533,239	\$137,601	-\$200,000		\$470,840
Op.	Total	\$23,758,500	\$33,134,681⁶⁸	-\$32,034,274	\$0	\$24,858,907

FY26 Tentative Budget: Ratio of Fund Balance to Revenue

Operating Funds	Descriptions	6/30/26 FB Budget	FY26 REV Bud.
10	Ed.	\$19,074,909	\$28,388,932
20	O&M	\$2,004,943	\$2,534,918
40	Transp.	\$1,786,660	\$1,559,953
70	Wrk. Cash	\$647,958	\$21,100
Total		\$23,514,470	\$32,504,903

Fund Balance to

\$23,514,470

0.723

0.25 is minimum

Revenue Ratio

\$32,504,903

established by

District Type:

- School District
- Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2025 - June 30, 2026

Accounting Basis:

- Cash
- Accrual

Balanced budget; no Deficit Reduction Plan is required.

Is this an amended budget? No _____
Date of Amended Budget: _____
(MM/DD/YY)

District Name: Lincolnwood SD 74
District RCDT No: 05016074002

If your FY2025 AFR states that you need to do a deficit reduction plan and your FY2026 budget is balanced, please state the measures you took to have your budget become balanced. (Bckgrnd-Assumpt 25-26)

Budget of Lincolnwood SD 74, County of Cook, State of Illinois, for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026.

WHEREAS the Board of Education of Lincolnwood SD 74, County of Cook, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;

AND WHEREAS a public hearing was held as to such budget on the 4th day of September, 2025, notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2025 and ending June 30, 2026.

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 4th day of September, 2025 by a roll call vote of _____ Yeas, and _____ Nays, to wit:

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.
 ** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.
 (1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).
 (2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: <https://apps.isbe.net/iwas/asp/login.asp?is=true>
 Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds)¹ as of July 1, 2025		17,356,306	2,203,523	880,501	1,961,707	1,076,867	3,580,606	626,858	533,239	138,230	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,234,882	0	0	395,250	0	0	0	0	50,000	
8	FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	0									
11	Total Receipts/Revenues		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	16,373,716				298,606			0		
14	SUPPORT SERVICES	2000	6,953,568	2,733,498		1,735,000	396,841	3,657,151		200,000	135,000	
15	COMMUNITY SERVICES	3000	2,515	0		0	0			0		
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,340,530	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,403,575	0	0			0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,718,603	(198,580)	(101,824)	(175,047)	(203,270)	(3,389,151)	21,100	(62,399)	176,568	
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800						0				
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds⁸		0	0	0	0	0	0	0	0	0	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										

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1	A	B	C	D	E	F	G	H	I	J	K	L
	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		19,074,909	2,004,943	778,677	1,786,660	873,597	191,455	647,958	470,840	314,798	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		19,126									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		19,126									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2025		17,375,432	2,203,523	880,501	1,961,707	1,076,867	3,580,606	626,858	533,239	138,230	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000										
95	STATE SOURCES	3000	1,234,882	0	0	395,250	0	0	0	0	50,000	
96	FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	
99	Total Receipts/Revenues		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	16,373,716				298,606				0	
102	SUPPORT SERVICES	2000	6,953,568	2,733,498		1,735,000	396,841	3,657,151		200,000	135,000	
103	COMMUNITY SERVICES	3000	2,515	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	3,340,530	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,403,575	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>											
2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	
109	Total Disbursements/Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		1,718,603	(198,580)	(101,824)	(175,047)	(203,270)	(3,389,151)	21,100	(62,399)	176,568	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		19,094,035	2,004,943	778,677	1,786,660	873,597	191,455	647,958	470,840	314,798	
119	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
120												
121												
122	Description	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total By Object
123	Object Name											
124	Salaries	100	17,135,360	589,279		0		0		200,000	0	17,924,639
125	Employee Benefits	200	3,100,627	92,596		0	695,447	0		0	0	3,888,670
126	Purchased Services	300	1,248,021	1,113,000	0	1,735,000		401,451		0	0	4,497,472
127	Supplies & Materials	400	1,375,087	559,082		0		0		0	0	1,934,169
128	Capital Outlay	500	256,444	373,741		0		3,255,700		0	135,000	4,020,885
129	Other Objects	600	3,147,600	800	1,403,575	0	0	0		0	0	4,551,975
130	Non-Capitalized Equipment	700	133,650	5,000		0		0		0	0	138,650
131	Termination Benefits	800	273,540	0		0				0		273,540
132	Total Expenditures		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151		200,000	135,000	37,230,000

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2025		17,625,059	2,067,335	880,501	1,961,707	1,076,867	3,717,465	626,858	533,239	138,230
4	Total Direct Receipts & Other Sources⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
5	OTHER RECEIPTS										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	Total Other Receipts		0	0	0	0	0	0	0	0	0
11	Total Direct Receipts, Other Sources, & Other Receipts		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
12	Total Amount Available		46,013,991	4,602,253	2,182,252	3,521,660	1,569,044	3,985,465	647,958	670,840	449,798
13	Total Direct Disbursements & Other Uses⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
14	OTHER DISBURSEMENTS										
15	Interfund Loans Receivable (Loans to Other Funds) ¹⁰	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	Total Other Disbursements		0	0	0	0	0	0	0	0	0
20	Total Direct Disbursements, Other Uses, & Other Disbursements		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2026		19,343,662	1,868,755	778,677	1,786,660	873,597	328,314	647,958	470,840	314,798
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2025		19,126								
24	Total Direct Receipts & Other Sources⁸		0								
25	Total Amount Available		19,126								
26	Total Direct Disbursements & Other Uses⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2026		19,126								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2025		17,644,185	2,067,335	880,501	1,961,707	1,076,867	3,717,465	626,858	533,239	138,230
30	Total Direct Receipts & Other Sources⁸		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
33	Total Amount Available		46,033,117	4,602,253	2,182,252	3,521,660	1,569,044	3,985,465	647,958	670,840	449,798
34	Total Direct Disbursements & Other Uses⁹		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		26,670,329	2,733,498	1,403,575	1,735,000	695,447	3,657,151	0	200,000	135,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2026		19,362,788	1,868,755	778,677	1,786,660	873,597	328,314	647,958	470,840	314,798

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ^{11 (1110-1120)}	-	23,122,157	2,188,942	1,271,751	1,054,303	15,972		1,100	110,001	251,568
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	552,685								
8	FICA and Medicare Only Levies	1150					375,405				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	433,896								
12	Total Ad Valorem Taxes Levied by District		24,108,738	2,188,942	1,271,751	1,054,303	391,377	0	1,100	110,001	251,568
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes ¹³	1230	402,800	30,400		30,400	60,800	228,000		7,600	
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		402,800	30,400	0	30,400	60,800	228,000	0	7,600	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	140,000								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313	254,619								
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	40,000								
25	Summer School Tuition from Other Districts (In State)	1322	0								
26	Summer School Tuition from Other Sources (In State)	1323	0								
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		434,619								
41	TRANSPORTATION FEES	1400									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				0					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	680,000	80,000	30,000	80,000	40,000	40,000	20,000	20,000	10,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		680,000	80,000	30,000	80,000	40,000	40,000	20,000	20,000	10,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	210,000								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		210,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719	80,550								
80	Fees	1720	7,200								
81	Book Store Sales	1730	30,000								
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		117,750	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		117,750								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	87,000								
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other (Describe & Itemize)	1819	8,000								
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other (Describe & Itemize)	1829	15								
95	Other Textbook Income (Describe & Itemize)	1890									
96	Total Textbooks		95,015								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	224,759							
99	Contributions and Donations from Private Sources	1920	50,000								
100	Impact Fees from Municipal or County Governments	1930	0	0							
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950	26,061								
103	Payments of Surplus Moneys from TIF Districts	1960	0								
104	Drivers' Education Fees	1970	0								
105	Proceeds from Vendors' Contracts	1980	0								
106	School Facility Occupation Tax Proceeds	1983	0								
107	Payment from Other Districts	1991	29,500								
108	Sale of Vocational Projects	1992	0								
109	Other Local Fees (Describe & Itemize)	1993		0	0	0	0	0		0	0
110	Other Local Revenues (Describe & Itemize)	1999	86,063	10,817							
111	Total Other Revenue from Local Sources		191,624	235,576	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	26,240,546	2,534,918	1,301,751	1,164,703	492,177	268,000	21,100	137,601	261,568
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		26,240,546								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues From One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	1,168,882								
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		1,168,882	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100-3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private/Public Facility Tuition	3100	45,000								
128	Special Education - Orphanage - Individual	3120	20,000								
129	Special Education - Orphanage - Summer Individual	3130	0								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		65,000	0		0					
132	CAREER AND TECHNICAL EDUCATION (CTE)										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220									
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other (Describe & Itemize)	3299									
140	Total Career and Technical Education		0	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other (Describe & Itemize)	3499									
146	TRANSPORTATION										
147	Transportation - Regular and Vocational	3500				131,750					
148	Transportation - Special Education	3510				263,500					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		395,250	0				
151	Learning Improvement - Change Grants	3610	0								
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705									
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780	1,000								
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									
162	School Infrastructure - Maintenance Projects	3925		0							50,000
163	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	0							
164	Total Restricted Grants-In-Aid		66,000	0	0	395,250	0	0	0	0	50,000
165	Total Receipts/Revenues from State Sources	3000	1,234,882	0	0	395,250	0	0	0	0	50,000
166	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
167	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4009									
170	Total Unrestricted Grants-In-Aid Received Directly from Fed Govt		0	0	77	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
171	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. (Describe & Itemize)	4090									
176	Total Restricted Grants-In-Aid Received Directly from Federal Govt.		0	0		0	0	0			0
177	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)										
178	TITLE V										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other (Describe & Itemize)	4199									
183	Total Title V		0	0		0	0				
184	FOOD SERVICE										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210									
187	Special Milk Program	4215	17,800								
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other (Describe & Itemize)	4299									
193	Total Food Service		17,800				0				
194	TITLE I										
195	Title I - Low Income	4300	308,000								
196	Title I - Low Income - Neglected, Private	4305	148,404								
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		456,404	0		0	0				
200	TITLE IV										
201	Title IV - Student Support & Academic Enrichment Grant	4400									
202	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other (Describe & Itemize)	4499									
205	Total Title IV		0	0		0	0				
206	FEDERAL - SPECIAL EDUCATION										
207	Federal Special Education - Preschool Flow-Through	4600	10,300								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	300,000								
210	Federal Special Education - IDEA Room & Board	4625	110,000								
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		420,300	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title III E Tech Prep	4770									
216	CTE - Other (Describe & Itemize)	4799									
217	Total CTE - Perkins		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	Total Stimulus Programs		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901			78						
225	Race to the Top - Preschool Expansion Grant	4902									

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
2											
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909	19,000								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930	0								
230	Title II - Teacher Quality	4932	0								
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0								
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991									
236	Medicaid Matching Funds - Fee-For-Service Program	4992	0								
237	Other Restricted Grants Received from Fed. Govt. thru State <i>(Describe & Itemize)</i>	4998	0	0				0			
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		913,504	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	913,504	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		28,388,932	2,534,918	1,301,751	1,559,953	492,177	268,000	21,100	137,601	311,568
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		28,388,932								

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,182,305	1,422,635	310,776	839,950	228,500	1,000	119,600	273,540	11,378,306
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	296,824	106,313	2,000	34,200	0		750		440,087
8	Special Education Programs (Functions 1200 - 1220)	1200	1,608,560	328,685	2,000	68,300	9,000	0	7,500		2,024,045
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	622,673	112,981	58,000	33,175	0		0		826,829
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	120,000	1,438		9,200	1,500	5,500			137,638
15	Summer School Programs	1600	56,800	833	0	3,000					60,633
16	Gifted Programs	1650	589,012	121,934	0	5,375		650			716,971
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	692,343	82,939	4,000	9,925	0	0	0		789,207
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912									0
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	Total Instruction³⁴ (Without Student Activity Funds 1999)	1000	12,168,517	2,177,758	376,776	1,003,125	239,000	7,150	127,850	273,540	16,373,716
35	Total Instruction (With Student Activity Funds 1999)	1000	12,168,517	2,177,758	376,776	1,003,125	239,000	7,150	127,850	273,540	16,373,716
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	512,762	59,840	4,450	2,275					579,327
39	Guidance Services	2120									0
40	Health Services	2130	218,440	37,220	102,000	8,000	3,000	900	1,800		371,360
41	Psychological Services	2140	200,985	15,786	1,500	1,025					219,296
42	Speech Pathology & Audiology Services	2150	351,350	56,577	1,400	1,550					410,877
43	Other Support Services - Pupils (Describe & Itemize)	2190	109,470	550							110,020
44	Total Support Services - Pupil	2100	1,393,007	169,973	109,350	12,850	3,000	900	1,800	0	1,690,880
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	460,778	46,223	100,950	1,800	0	2,700			612,451
47	Educational Media Services	2220	310,203	45,384	0	20,500	0		0		376,087
48	Assessment & Testing	2230			0	322					322
49	Total Support Services - Instructional Staff	2200	770,981	91,607	100,950	22,622	0	2,700	0	0	988,860
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		8,000	219,200	2,500	0	15,000			244,700
52	Executive Administration Services	2320	283,955	56,871	4,000	2,000	0	3,500			350,326
53	Special Area Administration Services	2330	163,733	49,642	0			300			213,675
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	447,688	114,513	223,200	4,500	0	18,800	0	0	808,701
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	768,509	189,722	5,600	4,000	3,444	2,000			973,275
58	Other Support Services - School Administration (Describe & Itemize)	2490	120,880	31,746		275		650			153,551
59	Total Support Services - School Administration	2400	889,389	221,468	5,600	4,275	3,444	2,650	0	0	1,126,826
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	218,407	34,659			0	2,000			255,066
62	Fiscal Services	2520	262,468	70,118	115,940	5,600	0	30,000	0		484,126

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	310,681	75,097	6,300	310,500	11,000	2,400	4,000		719,978
66	Internal Services	2570			26,275	2,100					28,375
67	Total Support Services - Business	2500	791,556	179,874	148,515	318,200	11,000	34,400	4,000	0	1,487,545
68	Support Services - Central	2600									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630	92,671	39,029	21,000	8,000	0	1,400			162,100
72	Staff Services	2640									0
73	Data Processing Services	2660	581,551	106,405	500	0		200			688,656
74	Total Support Services - Central	2600	674,222	145,434	21,500	8,000	0	1,600	0	0	850,756
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	4,966,843	922,869	609,115	370,447	17,444	61,050	5,800	0	6,953,568
77	COMMUNITY SERVICES (ED)	3000			1,000	1,515					2,515
78	PAYMENTS TO OTHER DIST & GOVT UNITS (ED)	4000									
79	Payments to Other Dist & Govt Units (In-State)	4100									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120			255,270			3,079,400			3,334,670
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190			5,860						5,860
86	Total Payments to Other Dist & Govt Units (In-State)	4100			261,130			3,079,400			3,340,530
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
94	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
102	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	Total Payments to Other Dist & Govt Units	4000			261,130			3,079,400			3,340,530
105	DEBT SERVICE (ED)	5000									
106	Debt Service - Interest on Short-Term Debt	5100									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
112	Total Debt Service - Interest on Short-Term Debt	5100						0			0
113	Debt Service - Interest on Long-Term Debt	5200									0
114	Total Debt Service	5000						0			0
115	PROVISION FOR CONTINGENCIES (ED)	6000									0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds (1999))		17,135,360	3,100,627	1,248,021	1,375,087	256,444	3,147,600	133,650	273,540	26,670,329
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		17,135,360	3,100,627	1,248,021	1,375,087	256,444	3,147,600	133,650	273,540	26,670,329
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										1,718,603
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										1,718,603

1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
120	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
121	SUPPORT SERVICES (O&M)	2000									
122	Support Services - Pupil	2100									
123	Other Support Services - Pupils (Describe & Itemize)	2190									0
124	Support Services - Business	2500									
125	Direction of Business Support Services	2510									0
126	Facilities Acquisition & Construction Services	2530									0
127	Operation & Maintenance of Plant Services	2540	589,279	92,596	1,113,000	559,082	373,741	800	5,000		2,733,498
128	Pupil Transportation Services	2550									0
129	Food Services	2560									0
130	Total Support Services - Business	2500	589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
131	Other Support Services - Misc. (Describe & Itemize)	2900									0
132	Total Support Services	2000	589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
133	COMMUNITY SERVICES (O&M)	3000									0
134	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
135	Payments to Other Dist & Govt Units (In-State)	4100									
136	Payments for Regular Programs	4110									0
137	Payments for Special Education Programs	4120									0
138	Payments for CTE Program	4140									0
139	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
140	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
141	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
142	Total Payments to Other Dist & Govt Unit	4000			0			0			0
143	DEBT SERVICE (O&M)	5000									
144	Debt Service - Interest on Short-Term Debt	5100									
145	Tax Anticipation Warrants	5110									0
146	Tax Anticipation Notes	5120									0
147	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
148	State Aid Anticipation Certificates	5140									0
149	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
150	Total Debt Service - Interest on Short-Term Debt	5100						0			0
151	Debt Service - Interest on Long-Term Debt	5200									0
152	Total Debt Service	5000						0			0
153	PROVISION FOR CONTINGENCIES (O&M)	6000									0
154	Total Direct Disbursements/Expenditures		589,279	92,596	1,113,000	559,082	373,741	800	5,000	0	2,733,498
155	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(198,580)
156											
157	30 - DEBT SERVICE FUND (DS)										
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
159	Payments to Other Dist & Govt Units (In-State)	4100									
160	Payments for Regular Programs	4110									0
161	Payments for Special Education Programs	4120									0
162	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
163	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
164	DEBT SERVICE (DS)	5000									
165	Debt Service - Interest on Short-Term Debt	5100									
166	Tax Anticipation Warrants	5110									0
167	Tax Anticipation Notes	5120									0
168	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
169	State Aid Anticipation Certificates	5140						536,325			536,325
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
171	Total Debt Service - Interest On Short-Term Debt	5100						536,325			536,325
172	Debt Service - Interest on Long-Term Debt	5200						865,000			865,000
173	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
174	Debt Service - Other (Describe & Itemize)	5400						2,250			2,250
175	Total Debt Service	5000			82	0		1,403,575			1,403,575
176	PROVISION FOR CONTINGENCIES (DS)	6000									0
177											

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
178	Total Direct Disbursements/Expenditures				0			1,403,575			1,403,575
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(101,824)
180											
181	40 - TRANSPORTATION FUND (TR)										
182	SUPPORT SERVICES (TR)	2000									
183	Support Services - Pupils	2100									
184	Other Support Services - Pupils (Describe & Itemize)	2190									0
185	Support Services - Business										
186	Pupil Transportation Services	2550			1,735,000						1,735,000
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	1,735,000	0	0	0	0	0	1,735,000
189	COMMUNITY SERVICES (TR)	3000									0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000									
191	Payments to Other Dist & Govt Units (In-State)	4100									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
198	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
199	Payments to Other Dist & Govt Units (Out-of-State) (Describe & Itemize)	4400									0
200	Total Payments to Other Dist & Govt Units	4000			0			0			0
201	DEBT SERVICE (TR)	5000									
202	Debt Service - Interest on Short-Term Debt	5100									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
208	Total Debt Service - Interest On Short-Term Debt	5100						0			0
209	Debt Service - Interest on Long-Term Debt	5200									0
210	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) (Describe & Itemize)	5300									0
211	Debt Service - Other (Describe & Itemize)	5400									0
212	Total Debt Service	5000						0			0
213	PROVISION FOR CONTINGENCIES (TR)	6000									0
214	Total Direct Disbursements/Expenditures		0	0	1,735,000	0	0	0	0	0	1,735,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(175,047)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		142,090							142,090
220	Pre-K Programs	1125		15,369							15,369
221	Special Education Programs (Functions 1200-1220)	1200		103,981							103,981
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		9,029							9,029
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		5,268							5,268
228	Summer School Programs	1600		2,271							2,271
229	Gifted Programs	1650		8,542							8,542
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		12,056							12,056
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		298,606							298,606
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									

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1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
236	Attendance & Social Work Services	2110		7,437							7,437
237	Guidance Services	2120									0
238	Health Services	2130		41,180							41,180
239	Psychological Services	2140		2,915							2,915
240	Speech Pathology & Audiology Services	2150		5,096							5,096
241	Other Support Services - Pupils (Describe & Itemize)	2190		7,494							7,494
242	Total Support Services - Pupil	2100		64,122							64,122
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		16,330							16,330
245	Educational Media Services	2220		4,499							4,499
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		20,829							20,829
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,118							4,118
251	Special Area Administrative Services	2330		5,400							5,400
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	Total Support Services - General Administration	2300		9,518							9,518
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		38,469							38,469
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,753							1,753
258	Total Support Services - School Administration	2400		40,222							40,222
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		3,160							3,160
261	Fiscal Services	2520		41,314							41,314
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		90,726							90,726
264	Pupil Transportation Services	2550									0
265	Food Services	2560		47,108							47,108
266	Internal Services	2570									0
267	Total Support Services - Business	2500		182,308							182,308
268	Support Services - Central	2600									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630		14,597							14,597
272	Staff Services	2640									0
273	Data Processing Services	2660		65,245							65,245
274	Total Support Services - Central	2600		79,842							79,842
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		396,841							396,841
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									0
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0
282	Total Payments to Other Dist & Govt Units	4000		0							0
283	DEBT SERVICE (MR/SS)	5000									0
284	Debt Service - Interest on Short-Term Debt	5100									0
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0
290	Total Debt Service	5000						0			0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000									0
292	Total Direct Disbursements/Expenditures			695,447				0			695,447
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(203,270)
294											
295	60 - CAPITAL PROJECTS (CP)										

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	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
296	SUPPORT SERVICES (CP)	2000									
297	Support Services - Business										
298	Facilities Acquisition & Construction Services	2530			401,451		3,255,700				3,657,151
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	401,451	0	3,255,700	0	0		3,657,151
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000									
302	Payments to Other Dist & Govt Units (In-State)	4100									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) (Describe & Itemize)	4190									0
307	Total Payments to Other Districts & Govt Units	4000			0			0			0
308	PROVISION FOR CONTINGENCIES (CP)	6000									0
309	Total Direct Disbursements/Expenditures		0	0	401,451	0	3,255,700	0	0		3,657,151
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,389,151)
311											
312	70 WORKING CASH FUND (WC)										
313											
314	80 - TORT FUND (TF)										
315	INSTRUCTION (TF)	1000									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000									
346	Support Services - Pupil	2100									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils (Describe & Itemize)	2190									0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200									
355	Improvement of Instruction Services	2210									0

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1	A	B	C	D	E	F	G	H	I	J	K
2	Description: Enter Whole Numbers Only	Func#	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0
359	Support Services - General Administration	2300									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365	200,000								200,000
365	Total Support Services - General Administration	2300	200,000	0	0	0	0	0	0	0	200,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration (Describe & Itemize)	2490									0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0
386	Other Support Services - Misc. (Describe & Itemize)	2900									
387	Total Support Services	2000	200,000	0	0	0	0	0	0	0	200,000
388	COMMUNITY SERVICES (TF)	3000									0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000									
390	Payments to Other Dist & Govt Units (In-State)	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0
396	Other Payments to In-State Govt Units - Programs (Describe & Itemize)	4190									0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition (Describe & Itemize)	4290									0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400			86						0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total
416	DEBT SERVICE (TF)	5000									
417	Debt Service - Interest on Short-Term Debt										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
423	Debt Service - Interest on Long-Term Debt	5200									0
424	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
425	Debt Service - Other <i>(Describe & Itemize)</i>	5400									0
426	Total Debt Service	5000			0			0			0
427	PROVISION FOR CONTINGENCIES (TF)	6000									0
428	Total Direct Disbursements/Expenditures		200,000	0	0	0	0	0	0	0	200,000
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(62,399)
430											
431	90 - FIRE PREVENTION & SAFETY FUND (FP&S)										
432	SUPPORT SERVICES (FP&S)	2000									
433	Support Services - Business	2500									
434	Facilities Acquisition & Construction Services	2530			0						0
435	Operation & Maintenance of Plant Service	2540					135,000				135,000
436	Total Support Services - Business	2500	0	0	0	0	135,000	0	0		135,000
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	0	0	135,000	0	0		135,000
439	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)	4000									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
443	Total Payments to Other Districts & Govt Units (FPS)	4000						0			0
444	DEBT SERVICE (FP&S)	5000									
445	Debt Service - Interest on Short-Term Debt	5100									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
448	Total Debt Service - Interest on Short-Term Debt	5100						0			0
449	Debt Service - Interest on Long-Term Debt	5200									0
450	Debt Service - Payments of Principal on Long-Term Debt¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
451	Total Debt Service	5000						0			0
452	PROVISIONS FOR CONTINGENCIES (FP&S)	6000									0
453	Total Direct Disbursements/Expenditures		0	0	0	0	135,000	0	0		135,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										176,568

If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.							
Revenue Check: OK							
Expenditure Check: OK							
Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
OK	1190	\$ 433,896	Public Act 102-0519	10-2190	\$ 110,020	Lunch/Recess Supervision and Crossing Guards	OK
OK	1290			10-2490	\$ 153,551	Director of Student Services	OK
OK	1614			10-2900			OK
OK	1690			10-4190	\$ 5,860	SIP Prof. Dev. Per 4331 Grant Budget Detail	OK
OK	1790			10-4290			OK
OK	1819	\$ 8,000	Band/Orchestra Fees	10-4390			OK
OK	1829	\$ 15	Combination Lock Purchase	10-4400			OK
OK	1890			10-5150			OK
OK	1993			20-2190			OK
OK	1999	\$ 96,880	E-Rate, Tech Recycle, Lost Books, Pcard reward, Late Reg. Fees	20-2900			OK
OK	2300			20-4190			OK
OK	3099			20-4400			OK
OK	3199			20-5150			OK
OK	3299			30-4190			OK
OK	3499			30-5150			OK
OK	3599			30-5300			OK
OK	3999			30-5400	\$ 2,250	Fees to Financial Advisor Continuing Disclosure	OK
OK	4009			40-2190			OK
OK	4090			40-2900			OK
OK	4199			40-4190			OK
OK	4299			40-4400			OK
OK	4399			40-5150			OK
OK	4499			40-5300			OK
OK	4699			40-5400			OK
OK	4799			50-2190	\$ 7,494	Social Security and Medicare for Lunch/Recess Sup. & Xing Guards	OK
OK	4998			50-2490	\$ 1,753	Medicare for Director of Student Services	OK
				50-2900			OK
				50-5150			OK
				60-2900			OK
				60-4190			OK
				80-2190			OK
				80-2490			OK
				80-2900			OK
				80-4190			OK
				80-4290			OK
				80-4390			OK
				80-4400			OK
				80-5150			OK
				80-5300			OK
				80-5400			OK
				90-2900			OK
				90-4190			OK
				90-5150			OK
				90-5300			OK

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	28,388,932	2,534,918	1,559,953	21,100	32,504,903
Direct Expenditures	26,670,329	2,733,498	1,735,000		31,138,827
Difference	1,718,603	(198,580)	(175,047)	21,100	1,366,076
Estimated Fund Balance - June 30, 2026	19,074,909	2,004,943	1,786,660	647,958	23,514,470

Balanced budget; no Deficit Reduction Plan is required.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2025-2026 school district budget in which the "operating funds" listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2024-2025 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 23-27) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*School Districts Only		DEFICIT REDUCTION PLAN					ESTIMATED BUDGET				
2			ESTIMATED BUDGET					ESTIMATED BUDGET				
3	05016074002		FY2025-2026					FY2026-2027				
4	District Number											
5	Lincolnwood SD 74											
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		17,356,306	2,203,523	1,961,707	626,858	22,148,394	19,074,909	2,004,943	1,786,660	647,958	23,514,470
8	RECEIPTS/REVENUES		Acct #									
9	LOCAL SOURCES	1000	26,240,546	2,534,918	1,164,703	21,100	29,961,267					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0
11	STATE SOURCES	3000	1,234,882	0	395,250	0	1,630,132					0
12	FEDERAL SOURCES	4000	913,504	0	0	0	913,504					0
13	Total Receipts/Revenues		28,388,932	2,534,918	1,559,953	21,100	32,504,903	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #									
15	INSTRUCTION	1000	16,373,716				16,373,716					0
16	SUPPORT SERVICES	2000	6,953,568	2,733,498	1,735,000		11,422,066					0
17	COMMUNITY SERVICES	3000	2,515	0	0		2,515					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	3,340,530	0	0		3,340,530					0
19	DEBT SERVICES	5000	0	0	0		0					0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0
21	Total Disbursements/Expenditures		26,670,329	2,733,498	1,735,000		31,138,827	0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		1,718,603	(198,580)	(175,047)	21,100	1,366,076	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0					0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0					0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	647,958	23,514,470
28												
29												
30	Plan is incomplete.											

A		B	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	*School Districts Only		ESTIMATED BUDGET					ESTIMATED BUDGET					SUMMARY			
2			FY2027-2028					FY2028-2029					BUDGET ADDENDUM - DEFICIT REDUCTION PLAN			
3	05016074002												ESTIMATED BUDGET			
4	District Number												Date of Adoption: <input type="text"/>			
5	Lincolnwood SD 74												(Enter as MM/DD/YY)			
6	District Name		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2025-2026	FY2026-2027	FY2027-2028	FY2028-2029
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	647,958	23,514,470	22,148,394	23,514,470	23,514,470	23,514,470
8	RECEIPTS/REVENUES		Acct #													
9	LOCAL SOURCES		1000				0					0	29,961,267	0	0	0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT		2000				0					0	0	0	0	0
11	STATE SOURCES		3000				0					0	1,630,132	0	0	0
12	FEDERAL SOURCES		4000				0					0	913,504	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0	32,504,903	0	0	0
14	DISBURSEMENTS/EXPENDITURES		Funct #													
15	INSTRUCTION		1000				0					0	16,373,716	0	0	0
16	SUPPORT SERVICES		2000				0					0	11,422,066	0	0	0
17	COMMUNITY SERVICES		3000				0					0	2,515	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS		4000				0					0	3,340,530	0	0	0
19	DEBT SERVICES		5000				0					0	0	0	0	0
20	PROVISION FOR CONTINGENCIES		6000				0					0	0	0	0	0
21	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	31,138,827	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	1,366,076	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)						0					0	0	0	0	0
25	OTHER USES OF FUNDS (8000)						0					0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		19,074,909	2,004,943	1,786,660	647,958	23,514,470	19,074,909	2,004,943	1,786,660	647,958	23,514,470	23,514,470	23,514,470	23,514,470	23,514,470
28																
29																
30	Plan is incomplete.															
31																

Deficit Reduction Plan-Background/Assumptions (School Districts Only)

**Fiscal Year 2025-2026
through Fiscal Year 2028-2029**

Lincolnwood SD 74 05016074002

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. Background and Narrative of Budget Reductions:

2. Assumptions Used in the Deficit Reduction Plan:

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

**Evidence-Based Funding: Fiscal Year 2026 Spending Plan
Lincolnwood SD 74**

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1) What are the Organizational Unit's strategic goals for student success for the 2025-26 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)			

If "Other" was selected in question 2, please describe. (No more than 1000 characters, including spaces.)

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2026 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.

Evidence-Based Funding Organizational Unit Results (FY 2025)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,170.25	Adequacy Target	\$17,747,181	
			Final Resources	\$24,813,620	Percent of Adequacy	140%
		Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$1,167,781
		Within FY 2025 Gross State Contribution, Resources Attributable to Specific Populations	FY25 Base Funding Minimum	\$1,166,652	FY 2025 Tier Funding	\$1,129
		Low-Income Students	5352,122			
		English Learners (Els)	\$42,417			
		Special Education	\$417,956			

	FY 2026 Tier Funding	Funding Type (Select)	*Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
1) FY 2026 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2026. Select whether the amount is estimated or actual funding.			

	Data Source 1	Data Source 2	Data Source 3
2) Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)			

	Bilingual Program Director(s)	Principals	Bilingual Parent Advisory Committee	Special Ed. Program Director(s)	School Improvement Teams	Other Parent Group(s)	Other Program Leaders	Teacher or Support Staff Unions	Community Focus Group(s)	School Board Members	Other School Staff	Other
3) Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)												

(Optional) Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (No more than 1000 characters, including spaces.)

	Priority Investment 1	Priority Investment 2	Priority Investment 3
4) Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2026 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)			

If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)

Cost Factor Table

The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2025 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least \$5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at <https://www.isbe.net/ebfspendingplan>.

Column G: If the Organizational Unit will receive at least \$5,000 in FY 2026 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2026 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G50 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2026 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors	Amount in FY 2025 Adjusted Adequacy Target	Budgeted FY 2026 Investments with New Tier Funding	Budgeted FY 2026 Expenditures (All Resources)	Optional District Narratives
		[N/A]	[Optional]	

Core Investments	Core Teachers	\$4,202,841		Enter optional context for core investment decisions.
	Specialist Teachers	\$840,568		
	Instructional Facilitator	\$443,203		
	Core Intervention Teacher	\$196,558		
	Substitute Teachers	\$155,160		
	Guidance Counselor	\$270,284		
	Nurse	\$101,808		
	Supervisory Aide	\$170,213		
	Librarian	\$225,232		
	Librarian Aide	\$127,906		
	Principal	\$332,095		
	Assistant Principal	\$289,195		
	School Site Staff	\$204,246		
	Subtotal	\$7,559,248		
Per Student Investments	Gifted	\$103,590		Enter optional context for per student investment decisions.
	Professional Development	\$146,281		
	Instructional Materials	\$380,331		
	Assessments	\$39,789		
	Computer & Tech Equipment	\$334,106		
	Student Activities	\$210,459		
	Maintenance & Operations	\$1,756,545		
	Central Office	\$1,170		
	Employee Benefits	\$3,232,382		
	Subtotal*	\$7,451,498		
Additional Investments	Low-Income Intervention Teacher	\$227,171		Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$227,171		
	Low-Income Extended Day Teacher	\$236,736		
	Low-Income Summer School Teacher	\$236,736		
	EL Intervention Teacher	\$145,070		
	EL Pupil Support Staff	\$145,070		
	EL Extended Day Teacher	\$150,650		
	EL Summer School Teacher	\$150,650		
	EL Core Teacher	\$180,940		
	Sp Ed Teacher	\$660,788		
	Sp Ed Instructional Assistant	\$271,882		
Sp Ed Psychologist	\$103,571			
Subtotal	\$2,736,435			
Other Investments				
Total**	\$17,747,181		Tier Funding Check (Cell G90)	

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.
 **The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2025 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (No more than 1000 characters, including spaces.)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statute these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least \$5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than \$5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity - Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.

1) FY 2026 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY26 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebf/dist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
	English Learners			
	Special Education			

2) Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <i>Response Optional</i>	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments	
	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
	Low-Income Pupil Support Staff		Low-Income Summer School Teacher			
	[Optional - Enter \$]		[Optional - Enter \$]			

Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)

3) Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <i>Response Optional</i>	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	
	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	
	English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
	[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]	

Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)

4) Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) <i>Response Optional</i>	Special Education Teacher		Special Education Psychologist		
	[Optional - Enter \$]		[Optional - Enter \$]		
	Special Education Instructional Assistant		Other Investments		
	[Optional - Enter \$]		[Optional - Enter \$]		

Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2026. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.)

Plan Assurances	
Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.	
Collaboration Opportunity - Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.	
1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."	
2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."	
3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2025."	
4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2025-26.	
BPAC Meeting (MM/DD/YYYY)	Name of Chair

Spending Plan Completion Tracker		
Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.		
Question	Status	Acceptance Criteria
Part 1_Q1	Incomplete	Character length of response must be >10 and <=2000, including spaces.
Part 1_Q2	Incomplete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1_Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2_Q1	Incomplete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2_Q2	Incomplete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2_Q3	Incomplete	At least one response must be selected.
Part 2_Q4	Incomplete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2_Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2_Q5 (Cell G90)	Incomplete	Cell G90 must be equal to the value in cell G31.
Part 2_Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3_Q1 Low-Income Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H100.
Part 3_Q1 English Learner Funds	Incomplete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3_Q1 Spec. Ed. Funds	Incomplete	A numeric value must be entered. A type must be selected in cell H102.
Part 3_Q2	Complete	At least one response must be selected.
Part 3_Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3_Q3	Complete	At least one response must be selected.
Part 3_Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3_Q4	Complete	At least one response must be selected.
Part 3_Q4 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report. An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: [Limitation of Administrative Costs](#)

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **Lincolnwood SD 74**
RCDT Number: **05016074002**

		Estimated Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10)	(20)	(80)		(10)	(20)	(80)	
Description	Funct. No.	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1. Executive Administration Services	2320	333,587		0	333,587	350,326		0	350,326
2. Special Area Administration Services	2330	201,857		0	201,857	213,675		0	213,675
3. Other Support Services - School Administration	2490	147,301		0	147,301	153,551		0	153,551
4. Direction of Business Support Services	2510	241,418	0	0	241,418	255,066	0	0	255,066
5. Internal Services	2570	29,106		0	29,106	28,375		0	28,375
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		(15,948)	0	0	(15,948)	(16,682)	0	0	(16,682)
8. Totals		969,217	0	0	969,217	1,017,675	0	0	1,017,675
9. Estimated Percent Increase (Decrease) for FY2026 (Budgeted) over (Actual) FY 2025									5%

Reference Description

- 1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).
- 2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).
- 3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.
- 3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14
- 4 Principal on Bonds Sold:
- (1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.
 - (2) Refunding Bonds can be entered in the Debt Services Fund only.
 - (3) Building Bonds can be entered in the Capital Projects Fund only.
 - (4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.
- 5 The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.
- 6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.
- 7 Cash plus investments must be greater than or equal to zero.
- 8 For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).
- 9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).
- 10 Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).
- 11 Include revenue accounts 1110 through 1115, 1117,1118 & 1120.
- 12 The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.
- 13 Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- 14 Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.
- 15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)
- 16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

**BOARD OF EDUCATION OF
LINCOLNWOOD SCHOOL DISTRICT NO. 74,
COOK COUNTY, ILLINOIS**

**NOTICE OF AVAILABILITY OF TENTATIVE BUDGET FOR
PUBLIC INSPECTION AND PUBLIC HEARING**

PUBLIC NOTICE IS HEREBY GIVEN BY the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois, that the tentative budget for said School District for the fiscal year beginning July 1, 2025, and ending June 30, 2026, will be on file and conveniently available for public inspection at the District's Administrative Offices located at 6950 N. East Prairie Road, Lincolnwood IL 60712, in the School District from 8:00 a.m. through 4:00 p.m. each weekday, excluding public holidays, beginning July 31, 2025, and shall also be available that same day on the District's website at www.sd74.org.

Notice is further given that a public hearing on said budget will be held on September 4, 2025, at 6:30 p.m. The public hearing will be held at Lincoln Hall Middle School, 6855 N. Crawford Avenue, Lincolnwood IL 60712, in the School District. The purpose of the hearing will be to present the tentative budget and receive public comments on the budget, and to disclose the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds. The Board intends to approve the budget at the regular Board of Education meeting that follows said hearing.

By order of the Finance Committee of the Board of Education of Lincolnwood School District No. 74.

DATED this 31st day of July, 2025.

John P. Vranas
Secretary, Board of Education
Lincolnwood School District
No. 74, Cook County, Illinois



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: Amendment of the Education Services Staffing Agreement between Amergis Healthcare Staffing, Inc. and Lincolnwood School District 74

PREPARED BY: David Russo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

The District employs three staffing agency nurses through Amergis Healthcare Staffing, Inc. By contract, the District can seek to convert an individual to a Lincolnwood School District 74 employee following certain guidelines. The District seeks to convert the Rutledge Hall nurse to a School District 74 employee for the 2025-2026 school year.

Part of the process includes payment of a Conversion Fee to Amergis Healthcare Staffing, Inc. The fee is calculated on a sliding scale based on the annual salary for the position and the amount of time the individual has held the role. In this case, the District must pay a Conversion Fee of \$11,535. This was calculated based upon 25% of an annual salary of \$46,140.

Based upon current staffing agency rates for a nurse role, the District will recoup this cost within the first trimester of the school year.

Fiscal Impact:

\$11,535

Recommendation:

It is the Administrative recommendation that the Finance Committee concurs to recommend to the Board of Education to approve this Amendment of the Education Services Staffing Agreement between Amergis Healthcare Staffing, Inc. and Lincolnwood School District 74 in the amount of \$11,535.



AMENDMENT (“Amendment”) OF THE Education Services Staffing Agreement AGREEMENT (“Agreement”) BETWEEN AMERGIS HEALTHCARE STAFFING, INC. AND Lincolnwood School District 74

This Amendment is incorporated in the Agreement as of (“Effective Date”), 08/07/2025 between, Lincolnwood School District 74 (hereinafter referred to as “CUSTOMER”) and **Amergis Healthcare Staffing, Inc.**, (hereinafter referred to as “AMERGIS”).

RECITALS

WHEREAS, CUSTOMER and AMERGIS entered into the Agreement with an effective date of 09/09/2022.

WHEREAS, CUSTOMER and AMERGIS wish to amend the Agreement and incorporate the following terms and conditions.

NOW THEREFORE, the parties do mutually agree as follows:

Temp to Perm. As of the Effective Date and Section 3.6 of the Agreement notwithstanding, CUSTOMER shall have the right to directly hire Karrina Campos, (hereinafter the “EMPLOYEE”) as an employee in exchange for a placement fee of \$11,535.00. Section 3.6 as written in the Agreement shall continue to apply to any other AMERGIS personnel retained by CUSTOMER. Once CUSTOMER hires EMPLOYEE, AMERGIS is released from all staffing responsibility, employer obligations, and personnel matters related to EMPLOYEE, including, but not limited to insurance coverage, payment of wages or other forms of compensation, and mandatory state and federal withholdings. CUSTOMER agrees to indemnify, defend, and hold harmless AMERGIS from any liability or claim, arising out of employment with CUSTOMER.

All other terms and conditions of the Agreement not amended hereby shall remain unchanged as stated in the original Agreement.

IN WITNESS WHEREOF, the parties have caused this Amendment to be executed below.

Accepted By:

Lincolnwood School District 74:

AMERGIS HEALTHCARE STAFFING, INC.:

R. Coombs

Signature

Signature

Rob Coombs, Asst. Controller

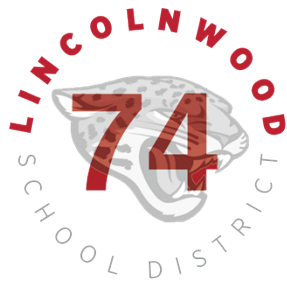
Printed Name & Title

Printed Name & Title

6/27/2025

Date

Date



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: ELA Consultant | Pat Pollack | Middle School Literacy Review/Adoption and K-5

Implementation/Professional Development

PREPARED BY: Dominick Lupo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

The Board of Education approves all contracts.

Over the past two years, the District embarked upon a full kindergarten through 8th grade curriculum review and adoption cycle of the District's literacy programs. This year we will be looking at the middle school reading and language arts program, and we will also be implementing the kindergarten through 5th grade program.

Literacy is the foundation of academic development for all subjects; therefore, the District is looking for the best way to review and implement our current materials and instructional practices..

Throughout the past two years, Ms. Pat Pollack has assisted the District in identifying strengths and weaknesses of our current programming, she has provided professional development on best practices and effective instructional strategies in literacy, and she worked with both the K-5 literacy committee, and the middle school literacy committee throughout the years. With the relationships and trust that she has built with the coaches and staff, we feel that her experience and guidance in the implementation of our new materials and the selection of our middle school materials will be invaluable as we move towards solidifying our literacy programming by training our staff on the most innovative instructional strategies and selecting cutting edge resources.

The Goals:

- Deliver professional development on our newly selected materials to our K-5 staff
- Develop a scope and sequence for our new materials
- Identify and implement a learning progression of literacy skills
- Develop working definitions of common teaching methods to inform the materials selection process
- Identify materials that would best meet the needs of our middle school based on the program review that started last year and will continue throughout the 2025-2026 school year

Fiscal Impact:

The plan will include seven on-site days of PD plus the annual support plan (inclusive of unlimited support phone calls/emails with PD Director, scheduled remote discussions). The overall total comes to \$19,950.

The team has budgeted for this entire expense through the Title I Professional Development grant funds.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to approve hiring Ms. Pat Pollack, Literacy Specialist and Consultant, to guide the K-5 literacy implementation, deliver professional development throughout the District, and to lead the middle school literacy review and adoption at a cost of \$19,950 for the 2025-2026 school year.



Schoolwide, Inc.
 Ph. 1.800.261.9964 F. 1.866.333.1130
 www.schoolwide.com

Created Date 6/25/2025

Quote Number 00000318

Company Address 33 Walt Whitman rd, Suite 204E
 Huntington Station, NY 11746
 US

Prepared By Stephanie Klempler
 Email sklempler@schoolwide.com

Bill To Name Lincolnwood School District 74

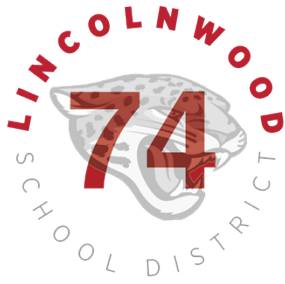
Ship To Name Lincolnwood School District 74
 Ship To 6950 East Prairie Road
 Lincolnwood, IL 60712
 United States

Product	Quantity	UNIT PRICE	EXT.PRICE	EXT. PRICE INCL TRAVEL
Standard Teacher PD Full Day	7.00	\$2,850.00	\$19,950.00	

Subtotal \$19,950.00
 Discount 0.00%
 Grand Total \$19,950.00

STANDARD TERMS AND CONDITIONS

- Pricing is valid for 30 days from the above Creation Date.
- Schoolwide has approximated anticipated travel expenses to estimate the Extended Pricing Including Travel above.
- Your actual travel costs may vary from those outlined.
- Schoolwide's standard terms and conditions apply to ALL orders placed with Schoolwide and may be found online at <https://www.schoolwide.com/terms/>.
- Please ensure that you have read our standard terms and conditions thoroughly.
- Questions or concerns regarding our standard terms and conditions may be directed to 1 (800) 261-9964 or customerservice@schoolwide.com.



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: Everyday Speech Subscription Renewal

PREPARED BY: Dominick Lupo

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

Everyday Speech is a program that is used in speech/social work groups to work with students on social skills/social communication skills.

The *Everyday Speech* program provides targeted, high-quality resources that support the development of essential social-emotional and pragmatic language skills in our young learners. The program offers evidence-based video modeling, interactive games, and visual tools that align with current best practices in speech and language therapy, allowing our pathologists to engage students in a consistent, accessible, and age-appropriate way. With a wide range of customizable content, *Everyday Speech* supports diverse student needs, and is a great resource for our social workers to use when working with students that have social communication challenges and other language impairments.

By equipping our speech pathologists and social workers with this comprehensive and easy-to-use platform, we empower them to deliver more effective, efficient, and engaging interventions that directly contribute to improved student communication and peer interaction.

Fiscal Impact:

This will result in a fiscal impact of \$2,249.96 for the five, 9-month subscriptions.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to accept this quote from Everyday Speech in the amount of \$2,249.96 for five, 9-month subscription from August 28, 2025 to May 28, 2026.

Lincolnwood School District No 74 - Prorated 8/28 - 5/28 5 Users

Lincolnwood School District No 74

6950 N East Prairie Rd
Lincolnwood, Illinois 60712
United States

Valerie Evaschuk

vevaschuk@sd74.org
847-745-3829

Reference: 20250627-144148805

Quote created: June 27, 2025

Quote expires: August 8, 2025

Quote created by: Amanda Rivera

"Partnership Specialist"

amanda@everydayspeech.com

Comments from Amanda Rivera

Products & Services

Item & Description	Quantity	Unit Price	Total
Team Plan - Individual license - One year \$599.99 one year	5	\$599.99 / year	\$2,999.95 / year
Annual subtotal			\$2,999.95
Prorated term: Aug 28 2025 - May 28 2025			(\$599.99)
Bulk discount			(\$150.00)
Total			\$2,249.96

Purchase terms

Questions? Contact me



Amanda Rivera

"Partnership Specialist"

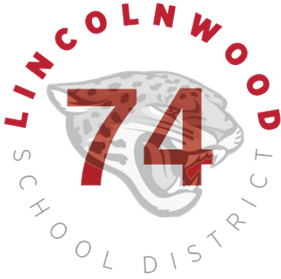
amanda@everydayspeech.com

Everyday Speech

DEPT CH 17439

Palatine, IL 60055-7439

US



Executive Summary Finance Committee Meeting

DATE: July 24, 2025

TOPIC: District Purchasing Update(s)

PREPARED BY: David Russo, Dominick Lupo, Jordan Stephen

Recommended for:

- Action
- Discussion
- Information

Purpose/Background:

This document provides the Finance Committee with an update of ongoing District renewals and/or purchases that will not require Board Approval based on criteria adopted in May 2023.

Items for Finance Committee Review:

SuperEval for 2025-2026

- SuperEval is the software used for the Superintendent's evaluation.
- The tool allows the Superintendent to set goals and upload documents relevant to their performance and accomplishments.
- Board Members have the opportunity to rate and provide feedback in a broad range of performance areas.
- The District will pay \$3,841 for this subscription and paid \$4,236 last year.

Early Childhood Alliance Membership for 2025-2026

- The Early Childhood Alliance (ECA) of Niles Township is a collaboration of over 45 organizations: center-based care providers, family child care providers, home visiting programs, school districts, early intervention providers, village

governments, health agencies, social service agencies, and individuals focused on enhancing the outcomes of every young child in the Niles Township community. The organization connects families to resources, promoting high quality early childhood services, and lifting up families with young children to ensure that all children reach their full potential.

- In the past, the District has referred families to the ECA for assistance securing support for early childhood needs, as well as translation services.
- The District approved a \$2,000 contribution to the ECA last year and is committing the same amount (\$2,000) in Fiscal Year 2026.

□ **Second Step for 2025-26**

- Second Step provides a web-based curriculum that can be implemented consistently from classroom to classroom. The digital format enables continuous improvement based on up-to-date research and feedback. Within the digital program, there are a variety of media, activities, and interactive components that cannot be replicated in the print version.
- The quote is for all three schools at a total of \$8,334. The District paid \$7,785 last year.
- The change this year is that we will be cover the middle school portion of this year's quote with the school improvement grant. That will equate to approximately \$2,500.

□ **ThreatScan and Analytics + (ClassLink Enhancements) for 2025-2028**

- **ThreatScan** is a cybersecurity tool that monitors the web for compromised usernames and passwords associated with our school District.
- If a potential breach is detected, ClassLink will promptly notify District personnel, allowing the team to force password resets, restrict access, and proactively mitigate cyber threats.
- While all staff and teachers are required to use Multi-Factor Authentication (MFA), students are not currently held to the same standard.
- By implementing ThreatScan, the District strengthens its cybersecurity posture with continuous monitoring and rapid response capabilities, enhancing our ability to protect user accounts and maintain system integrity.
- **Analytics +** provides the District with expanded tools to gain a comprehensive view of digital engagement across students, teachers, and staff devices and networks.

- Analytics + captures usage data from educational tools currently in use including those that are accessed outside of the ClassLink LaunchPad.
- This enhanced Classlink tool gathers and presents data from the District level enabling school leaders and administrators to make informed decisions about learning tools and our investments and helps the District adhere and stay in compliance with SOPPA guidelines.
- The District will pay \$1,675 for this 3-year subscription.

□ **PowerSchool Custom Reports for 2025-2026**

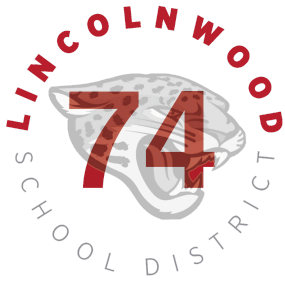
- PSCB is a team of developers committed to providing high quality PowerSchool SIS customizations, reports and other resources to the PowerSchool community.
- After ten years of development, the PSCB DEV now provides thousands of PowerSchool school districts in the United States and overseas with many plugins consisting of custom pages and reports.
- The District has been using free versions of these for years, but transitioning to a subscription, will provide significantly more flexibility and customization options. This upgrade provides access to a library of over 290 reports helping staff analyze data more effectively.
- The subscription also includes a built-in pivot table generator, allowing users to easily compare data sets across various tables, streamlining workflows and enhancing overall efficiency in data-driven decision-making.
- The District will pay \$385 for a 1-year subscription.

□ **Heartland School Systems Renewal for 2025-2026**

- Heartland School Systems is the owner of Mealviewer which is used to create and post school lunch and menu information used in all schools.
- \$1,635 - The District paid \$1,575 for the 2024-2025 school year.

□ **LessonPix School Renewal for 2025-2026**

- LessonPix is a collection of simplistic clip art used to help enhance instruction for special education students to be used within documents and applications that are used on specific devices.
- o \$295.20 - The District paid \$295.20 for the 2024-2025 school year.



Finance Committee Meeting

DATE: July 24, 2025

TOPIC: District Finance Update

PREPARED BY: Courtney Whited

Recommended for:

Action

Discussion

Information

Purpose/Background:

To provide the Finance Committee an update on ongoing Districtwide matter(s)

1. The Regular Meeting of the Board of Trustees for Niles Township School Treasurer was held on July 7, 2025. Tax collection reports and investment data were presented during that meeting and are attached for review.

Niles Township Schools

Schedule of Tax Collections & Adjustments

June 5, 2025

	67	68	69	70	71	72	73	73.5	74	219	Total
<u>July, 2024</u>											
2023 Collection Adjustment 7/19/24	(11,080.46)	3,699.43	(496,656.68)	22,821.11	(105,866.24)	(17,705.56)	104,724.38	(138,054.38)	33,784.55	714,786.07	110,452.22
TIF Rebate 7/23/24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067,505.75	1,067,505.75
R.E. General Refunds 7/25/24	(16,601.82)	(39,876.72)	(44,346.62)	(16,046.86)	-14,577.57	(12,693.83)	(4,658.09)	(37,260.91)	(26,992.73)	(194,108.70)	(407,163.85)
2023 Collections 7/25/24	355,824.48	468,812.03	486,977.27	277,955.33	106,510.80	206,366.62	145,402.22	358,485.37	649,325.36	2,851,769.54	5,907,429.02
Previous Agency Balance	0.00	(67,220.91)	(76,885.39)	(38,885.60)	-161,222.74	(91,511.99)	0.00	(228.18)	(18,392.26)	(327,445.23)	(781,792.30)
Specific Objection Refunds 7/29/24	(17,915.58)	(72,277.74)	(48,294.89)	(12,017.54)	-15,054.94	(34,179.01)	(233,426.13)	(26,118.14)	(54,761.29)	(439,890.37)	(953,935.63)
R.E. General Refunds 7/29/24	(2,230.80)	0.00	(79.77)	(125.98)	0.00	(572.57)	0.00	(5,653.95)	(2,777.93)	(9,388.79)	(20,829.79)
2023 Collections 7/29/24	1,494,496.07	1,913,629.01	1,907,037.28	877,595.82	773,258.66	1,789,023.71	802,178.37	1,231,906.91	1,750,087.77	12,398,074.71	24,937,288.31
2023 Collections 7/31/24	1,132,657.92	3,108,011.92	2,901,734.68	1,647,703.32	2,174,320.10	1,669,727.01	1,464,202.71	2,290,592.60	3,111,100.74	19,453,624.67	38,953,675.67
Sub-Total July Collections	2,935,149.81	5,314,777.02	4,629,485.88	2,758,999.60	2,757,368.07	3,508,454.38	2,278,423.46	3,673,669.32	5,441,374.21	35,514,927.65	68,812,629.40
<u>August, 2024</u>											
2023 Collections 8/6/24	971,423.06	4,940,009.56	2,593,098.13	1,483,031.21	795,500.32	1,102,528.89	995,731.28	2,034,542.48	2,854,057.84	16,973,324.23	34,743,247.00
2023 Collections 8/9/24	940,741.14	2,004,740.07	1,860,977.29	996,958.41	497,573.47	599,766.14	747,934.93	1,459,719.61	1,588,924.95	10,199,963.48	20,897,299.49
2023 Collections 8/20/24	648,259.61	2,280,212.41	2,103,226.71	1,030,094.47	1,014,019.50	984,988.87	594,395.60	1,109,743.07	2,776,118.37	12,142,044.16	24,683,102.77
R.E. General Refunds 8/20/24	(21,388.89)	(67,520.55)	(81,765.59)	(33,329.05)	(21,550.74)	(34,320.66)	(30,827.16)	(77,030.07)	(78,729.15)	(399,765.12)	(846,226.98)
											0.00
Sub-Total Aug Collections	2,539,034.92	9,157,441.49	6,475,536.54	3,476,755.04	2,285,542.55	2,652,963.24	2,307,234.65	4,526,975.09	7,140,372.01	38,915,566.75	79,477,422.28
<u>September 2024</u>											
Sub-Total Sept Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>October 2024</u>											
Scavenger Sale 2003 10/15/24	(3.83)	0.00	0.00	0.00	0.00	0.00	0.00	(7.25)	(36.60)	(31.44)	(79.12)
R.E. General Refunds 10/15/24	(6,715.19)	(41,398.01)	(88,250.43)	(21,014.25)	(9,754.69)	(82,534.91)	(14,159.27)	(63,320.03)	(123,458.60)	(422,576.61)	(873,181.99)
2023 Collections 10/15/24	116,009.11	746,519.36	452,988.38	261,714.17	92,358.49	56,575.71	783,181.65	191,888.68	521,230.72	2,889,560.30	6,112,026.57
Previous Agency Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R.E. General Refunds 10/16/24	(25,279.68)	0.00	0.00	(29,202.04)	0.00	(24,975.01)	0.00	(49,373.02)	(50,814.07)	(667,663.20)	(847,307.02)
2023 Collections 10/16/24	55,363.42	0.00	0.00	62,874.61	0.00	72,842.62	0.00	104,875.08	171,920.86	789,507.87	1,257,384.46
Sub-Total Oct. Collections	139,373.83	705,121.35	364,737.95	274,372.49	82,603.80	21,908.41	769,022.38	184,063.46	518,842.31	2,588,796.92	5,648,842.90
<u>November 2024</u>											
R.E. General Refunds 10/16/24	0.00	(108,167.68)	(237,898.51)	0.00	(50,978.52)	0.00	(40,659.73)	0.00	0.00	0.00	(437,704.44)
2023 Collections 10/16/24	0.00	112,208.97	158,904.58	0.00	51,814.64	0.00	55,035.77	0.00	0.00	0.00	377,963.96
Specific Objection Refunds 10/16/24	0.00	(6,464.65)	(40,205.38)	0.00	(37,170.89)	0.00	(35,272.55)	0.00	0.00	0.00	(119,113.47)
R.E. General Refunds 10/24/24	(1,642.39)	(7,865.88)	(6,711.07)	(51,064.13)	(595.73)	(46,559.12)	(2,332.54)	(2,555.85)	(8,995.09)	(91,261.82)	(219,583.62)
Specific Objection Refunds 10/24/24	(5,611.40)	(51,061.84)	(56,606.79)	0.00	(4,418.75)	(47,637.24)	(21,408.82)	(52,371.06)	(28,647.97)	(287,938.71)	(555,702.58)
Ill. Rate Refunds 10/25/24	0.00	0.00	0.00	(4,102.27)	0.00	(10,475.30)	0.00	0.00	0.00	(49,304.54)	(63,882.11)
R.E. General Refunds 10/31/24	(16,051.07)	(52,749.88)	(38,417.31)	(19,572.61)	(14,521.83)	(11,479.35)	(15,914.50)	(36,016.26)	(36,432.48)	(221,761.47)	(462,916.26)
2022 Collections 10/31/24	8,434.26	28,093.20	22,079.18	217.18	3,422.89	2,433.94	16,268.48	77,338.72	46,477.27	165,113.47	369,878.59
Specific Objection Refunds 11/4/24	(282.72)	(69,875.02)	(41,405.11)	(21,269.36)	(31,195.70)	(68,736.19)	(34,749.66)	(52,205.40)	(57,307.37)	(381,110.27)	(758,136.80)
R.E. General Refunds 11/4/24	(16,367.35)	(40,514.07)	(68,063.57)	(44,618.24)	(54,562.29)	(15,446.97)	(13,388.56)	(51,707.50)	(87,263.73)	(375,452.75)	(767,385.03)
2022 Collections 11/4/24	25,638.80	83,940.99	97,986.65	41,835.99	28,282.63	31,509.73	21,342.17	113,549.51	66,513.24	451,978.79	962,578.50

	67	68	69	70	71	72	73	73.5	74	219	Total
Scavenger Sale 2023 11/4/24	0.00	(1,967.50)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,186.19)	(4,153.69)
2022 & Prior Collections 11/5/24	0.00	0.00	3.16	6,179.34	0.00	0.00	0.00	0.00	0.00	5,395.98	11,578.48
2022 Collections 11/6/24	13,889.53	33,459.93	35,132.12	14,272.81	6,433.82	3,453.54	5,683.71	16,333.04	27,867.96	139,678.83	296,205.29
2022 & Prior Collections 11/7/24	0.00	0.00	0.00	0.00	2.37	16.96	0.00	0.00	0.00	29.00	48.33
2022 & Prior Collections 11/8/24	216.93	3,014.57	9,002.26	5,508.66	2,930.11	1,821.98	3,374.80	21,205.17	9,393.34	44,002.55	100,470.37
Specific Objection Refunds 11/12/24	(1,716.16)	(119,544.17)	(33,284.76)	(345.85)	(48,866.96)	(12,299.85)	(16,539.18)	(27,581.64)	(32,257.16)	(311,038.76)	(603,474.49)
R.E. General Refunds 11/12/24	(1,991.82)	(7,004.53)	(18,711.54)	(7,733.10)	(22,769.95)	(2,146.69)	(2,659.65)	(4,164.09)	(23,687.41)	(94,570.09)	(185,438.87)
2022 Collections 11/12/24	16,395.48	12,124.20	50,885.63	11,854.21	17,459.36	9,299.92	3,699.41	38,850.15	103,472.68	233,063.09	497,104.13
Specific Objection Refunds 11/13/24	(2,937.49)	(15,636.79)	(12,076.71)	(23,609.23)	(2,397.16)	(24,820.02)	(16,506.35)	(32,328.03)	(26,875.23)	(145,377.65)	(302,564.66)
R.E. General Refunds 11/13/24	(1,191.86)	(5,189.79)	(5,605.77)	(1,418.50)	(3,791.10)	(2,279.26)	(1,023.52)	0.00	(7,864.63)	(29,223.16)	(57,587.59)
Specific Objection Refunds 11/14/24	(3,978.18)	(15,693.23)	(15,872.68)	(175.03)	(63,234.80)	(341.38)	(7,867.51)	(16,959.70)	(24,798.61)	(177,597.11)	(326,518.23)
R.E. General Refunds 11/14/24	(3,894.89)	(11,789.14)	(65,084.06)	(5,769.55)	(2,856.89)	(29,926.48)	(15,251.13)	(32,200.79)	(20,184.86)	(154,926.87)	(341,884.66)
2023 Collections 11/14/24	54,884.72	87,930.23	74,937.64	40,229.73	37,343.55	37,993.59	31,365.72	68,413.68	110,865.25	521,678.00	1,065,642.11
Specific Objection Refunds 11/15/24	(834.36)	(63,605.01)	(10,586.27)	(13,189.06)	(28,474.45)	(34,328.34)	(10,259.96)	(31,926.48)	(29,951.22)	(243,817.70)	(466,972.85)
R.E. General Refunds 11/15/24	(1,639.07)	(18,458.47)	(12,051.16)	(11,128.29)	(15,573.61)	(6,603.22)	(1,822.22)	(16,156.70)	(36,299.12)	(118,113.92)	(237,845.78)
2023 Collections 11/15/24	19,339.49	38,440.01	47,723.55	27,459.86	19,983.37	16,558.39	44,835.22	230,751.64	64,029.33	418,309.99	927,430.85
Specific Objection Refunds 11/26/24	0.00	(12,983.03)	(88,604.59)	(28,157.94)	(17,591.76)	(4,773.49)	(15,345.16)	(27,805.49)	(55,798.50)	(206,571.63)	(457,631.59)
R.E. General Refunds 11/26/24	0.00	(73,656.12)	(65,641.51)	(56,780.04)	(35,242.31)	(15,948.43)	(22,883.04)	(37,920.71)	(40,906.53)	(359,689.92)	(708,668.61)
2023 Collections 11/26/24	0.00	799,475.94	80,459.85	42,520.89	100,758.76	15,641.00	15,495.81	94,114.02	129,656.25	1,380,332.50	2,658,455.02
Scavenger Sale 2023 11/26/24	0.00	0.00	0.00	0.00	(8.17)	0.00	0.00	0.00	0.00	(10.97)	(19.14)
Specific Objection Refunds 11/27/24	0.00	(521.98)	(3,989.44)	0.00	(24,159.08)	(11,241.44)	0.00	(8,862.69)	(7,895.10)	(78,526.10)	(135,195.83)
R.E. General Refunds 11/27/24	0.00	(20,612.79)	(16,313.03)	(13,874.31)	(2,541.67)	(5,773.72)	(782.51)	(46,480.15)	(11,987.56)	(104,519.53)	(222,885.27)
2023 Collections 11/27/24	0.00	59,898.75	54,779.90	231,980.69	6,676.84	17,127.40	54,670.58	62,518.46	43,754.16	478,634.47	1,010,041.25
Waiver Payments 2015-2021 11/29/24	0.00	4,481.16	13,066.90	245.52	2,119.60	1,906.22	0.00	3,110.37	3,881.60	24,472.41	53,283.78

Sub-Total Nov. Collections	80,660.45	559,706.38	(192,167.84)	119,497.37	(183,723.18)	(213,053.82)	(22,894.92)	248,942.22	68,758.51	429,689.92	895,415.09
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<u>December 2024</u>											0.00
Specific Objection Refunds 12/5/24	0.00	0.00	(4,848.36)	0.00	(1,643.89)	0.00	(3,891.21)	0.00	0.00	0.00	(10,383.46)
2023 Collections 12/5/24	0.00	0.00	3,755.73	0.00	0.00	0.00	0.00	0.00	1,895.55	0.00	5,651.28
Interest Earnings 12/6/24	0.00	16,163.83	15,184.32	0.00	6,141.21	7,404.85	6,429.03	6,713.26	15,284.47	73,638.06	146,959.03
Interest Earnings 12/9/24	4,273.42	18,604.27	14,074.27	7,258.39	6,419.46	7,363.86	6,403.20	10,138.01	15,110.68	89,309.63	178,955.19
R.E. General Refunds 12/11/24	(7,894.00)	(14,020.98)	(36,402.84)	(9,083.38)	(6,422.36)	(9,657.38)	(2,681.84)	(16,930.78)	(29,351.37)	(115,821.19)	(248,266.12)
Specific Objection Refunds 12/12/24	(10,145.92)	(84,396.24)	(9,264.96)	(14,479.36)	(12,277.71)	(11,930.76)	(21,482.08)	(7,075.14)	(20,643.62)	(200,738.75)	(392,434.54)
R.E. General Refunds 12/12/24	(2,295.56)	(6,188.44)	(11,777.00)	(36,989.14)	(2,784.25)	(1,730.53)	(991.02)	(6,639.95)	(5,376.98)	(65,602.25)	(140,375.12)
2023 Collections 12/12/24	3,446.01	45,772.21	76,550.77	51,929.85	69,216.07	13,351.59	40,751.00	18,382.79	45,494.87	364,170.56	729,065.72
Scavenger Sale 2002 12/12/24	0.00	0.00	0.00	0.00	0.00	(85.16)	0.00	0.00	0.00	(93.94)	(179.10)
Specific Objection Refunds 12/19/24	(5,596.77)	(5,535.97)	(3,025.35)	(3,354.59)	(15,970.61)	0.00	(59,716.76)	(5,881.27)	(34,790.77)	(120,772.85)	(254,644.94)
R.E. General Refunds 12/19/24	(11,697.76)	(40,035.12)	(43,140.40)	(14,049.18)	(7,669.81)	-20,308.65	(18,303.36)	(33,844.53)	(33,558.35)	(201,586.21)	(424,193.37)
2023 Collections 12/19/24	23,589.86	45,083.44	102,735.14	41,199.90	15,085.13	24,840.28	21,767.30	50,804.87	105,490.48	381,000.38	811,596.78
R.E. General Refunds 12/20/24	(1,003.91)	(2,590.08)	(5,402.32)	0.00	0.00	0.00	0.00	0.00	0.00	(7,343.39)	(16,339.70)
2022 Collections 12/20/24	1,186.28	36,965.42	69,322.04	19,704.53	22,638.18	4,659.11	7,463.29	49,006.11	30,598.57	208,141.65	449,685.18
Specific Objection Refunds 12/30/24	(18,913.01)	(7,221.22)	(1,096.94)	0.00	0.00	0.00	(20,213.91)	0.00	(40,627.87)	(80,013.92)	(168,086.87)
R.E. General Refunds 12/30/24	(703.47)	0.00	(0.31)	(383.63)	0.00	0.00	0.00	0.00	(9,046.36)	(9,216.01)	(19,349.78)
2022 Collections 12/30/24	7,815.51	49,699.54	31,502.01	21,131.58	16,270.49	9,166.39	20,262.29	22,352.23	12,906.37	180,724.88	371,831.29

Sub-Total Dec. Collections	(17,939.32)	52,300.66	198,165.80	62,884.97	89,001.91	23,073.60	(24,204.07)	87,025.60	53,385.67	495,796.65	1,019,491.47
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<u>January 2025</u>											
2023 Collections 1/6/25 RR	0.00	0.00	15,859.71	0.00	0.00	0.00	718.21	36,883.86	0.00	35,202.47	88,664.25

	67	68	69	70	71	72	73	73.5	74	219	Total
Interest Earnings 1/13/25	283.44	1,031.78	1,573.88	2,147.20	633.51	391.81	939.95	1,090.84	1,335.64	8,600.26	18,028.31
2019 Collections 1/16/25 TR	0.00	0.00	0.00	0.00	72,076.37	0.00	0.00	0.00	0.00	120,606.99	192,683.36
Specific Objection Refunds 1/24/25	(38,660.29)	(362,028.19)	(127,466.44)	(67,584.85)	(97,104.58)	(110,653.93)	(97,935.24)	(118,587.62)	(119,033.72)	(1,147,898.34)	(2,286,953.20)
R.E. General Refunds 1/24/25	(5,384.62)	(13,377.92)	(10,569.00)	(9,996.55)	(3,670.69)	(2,819.94)	(3,417.54)	(14,174.58)	(7,275.05)	(64,425.03)	(135,110.92)
2022 Collections 1/24/25	15,187.42	25,264.85	18,205.77	7,522.86	6,129.68	2,563.91	10,942.80	7,829.84	15,235.29	102,292.93	211,175.35
2022 & Prior Collections 1/28/25	3,075.32	2,370.04	198,745.96	130.07	23.95	2,042.88	0.00	3,496.92	8,081.77	129,741.91	347,708.82
R.E. General Refunds 1/28/25	0.00	0.00	(576.16)	0.00	(1,935.23)	(1,004.54)	0.00	(12,101.46)	(2,825.00)	(15,436.18)	(33,878.57)

Sub-Total Jan. Collections	(25,498.73)	(346,739.44)	95,773.72	(67,781.27)	(23,846.99)	(109,479.81)	(88,751.82)	(95,562.20)	(104,481.07)	(831,314.99)	(1,597,682.60)
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February 2025

2024 Collections 2/21/25	22,363.28	84,562.17	133,973.70	43,581.72	24,633.91	27,028.51	22,080.05	48,369.46	108,439.48	465,194.41	980,226.69
R.E. General Refunds 2/25/25	(2,004.16)	(14,489.82)	(10,371.64)	(9,284.06)	(4,636.46)	(2,936.22)	(336.61)	(10,761.79)	(14,313.51)	(64,608.47)	(133,742.74)
2024 Collections 2/25/25	1,642,485.71	3,245,706.46	2,693,725.33	1,465,533.55	1,436,015.44	2,719,497.13	891,389.35	1,797,352.91	2,823,423.19	18,788,603.74	37,503,732.81
Specific Objection Refunds 2/25/25	0.00	0.00	0.00	(13,013.98)	0.00	0.00	(7,693.76)	(3,444.61)	0.00	(19,109.54)	(43,261.89)
2024 Collections 2/26/25	326,275.52	316,472.29	683,962.86	140,140.07	451,600.63	308,953.37	124,116.00	411,633.24	676,734.03	3,387,026.54	6,826,914.55
R.E. General Refunds 2/26/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,799.55)	(2,951.97)	(5,832.49)	(13,584.01)
2024 Collections 2/28/25	285,522.39	1,135,183.03	1,123,809.85	804,137.62	560,596.74	459,606.35	374,005.06	720,132.78	1,189,374.08	6,999,765.30	13,652,133.20
Scavenger Sale 2004 2/27/25	0.00	(3.49)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(3.22)	(6.71)

0.00

Sub-Total Feb. Collections	2,274,642.74	4,767,430.64	4,625,100.10	2,431,094.92	2,468,210.26	3,512,149.14	1,403,560.09	2,958,482.44	4,780,705.30	29,551,036.27	58,772,411.90
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March 2025

2024 Collections 3/6/25	520,972.03	1,350,491.19	1,091,808.42	908,209.17	603,290.02	517,257.19	1,406,377.94	727,326.38	1,301,850.76	7,964,548.37	16,392,131.47
2024 Collections 3/7/25	2,555,461.29	8,876,367.57	6,203,009.35	3,707,532.73	2,010,689.43	2,463,409.29	2,408,455.10	5,182,849.90	5,499,494.58	36,730,837.58	75,638,106.82
2024 Collections 3/14/25	288,073.71	563,573.47	963,424.99	524,636.44	379,175.21	335,958.93	567,883.76	470,803.30	1,087,818.52	4,807,482.61	9,988,830.94
R.E. General Refunds 3/14/25	0.00	(10.32)	0.00	0.00	0.00	0.00	0.00	0.00	(768.70)	(696.15)	(1,475.17)
Specific Objection Refunds 3/14/25	0.00	(37,626.30)	(2,458.81)	(18,116.72)	(60,056.76)	(22,212.81)	(3,134.53)	(40,984.58)	(33,876.46)	(245,271.24)	(463,738.21)
R.E. General Refunds 3/17/25	(14,352.94)	(24,976.37)	(13,589.54)	(10,986.14)	(9,173.77)	(5,208.80)	(23,337.86)	(8,620.51)	(33,283.89)	(136,423.24)	(279,953.06)
Specific Objection Refunds 3/17/25	(3,078.73)	0.00	(15,373.27)	(20,856.19)	0.00	(13,672.67)	0.00	(44,286.65)	(21,988.19)	(95,998.48)	(215,254.18)
2024 Collections 3/17/25	363,742.82	842,809.45	665,044.60	259,502.19	232,020.14	164,897.29	252,820.98	409,024.07	898,819.95	3,857,546.40	7,946,227.89

Sub-Total March Collections	3,710,818.18	11,570,628.69	8,891,865.74	5,349,921.48	3,155,944.27	3,440,428.42	4,609,065.39	6,696,111.91	8,698,066.57	52,882,025.85	109,004,876.50
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April 2025

R.E. General Refunds 4/9/25	(356.50)	0.00	(1,005.30)	0.00	(14.66)	(602.80)	0.00	(2,254.66)	(6,679.52)	(9,249.72)	(20,163.16)
Specific Objection Refunds 4/9/25	(1,517.64)	0.00	(27,900.01)	0.00	(19,580.25)	(46,633.18)	(2,172.69)	(36,919.69)	(29,075.64)	(163,811.59)	(327,610.69)
2024 Collections 4/9/25	141,618.71	582,535.00	540,042.34	507,398.74	349,344.77	171,296.13	212,089.46	260,904.83	410,416.62	3,104,644.29	6,280,290.89
R.E. General Refunds 4/30/25	(9,265.19)	(39,708.79)	(42,328.37)	(24,982.08)	(10,961.88)	(7,931.39)	(12,310.11)	(29,549.83)	(27,452.96)	(183,872.88)	(388,363.48)
Specific Objection Refunds 4/30/25	(952.84)	(47,897.74)	(25,627.78)	(40,219.81)	(10,328.12)	(67,443.54)	0.00	(15,762.61)	(12,637.56)	(233,749.60)	(454,619.60)
2024 Collections 4/30/25	46,579.48	207,273.46	238,235.21	219,738.46	54,434.40	114,165.96	68,462.74	198,084.80	252,662.31	1,283,249.50	2,682,886.32
Scavenger Sale 2004 4/30/25	0.00	(10.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(9.63)	(20.05)

Sub-Total April Collections	176,106.02	702,191.51	681,416.09	661,935.31	362,894.26	162,851.18	266,069.40	374,502.84	587,233.25	3,797,200.37	7,772,400.23
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May 2025

R.E. General Refunds 5/2/25	-8,824.80	-76,834.82	-47,676.33	-28,995.01	-7,752.60	0.00	-18,862.47	-31,889.62	0.00	-374,895.05	-595,730.70
2024 Collections 5/2/25	44,895.51	80,782.97	100,255.88	41,702.66	16,169.22	0.00	50,199.11	96,207.85	0.00	453,118.39	883,331.59

	67	68	69	70	71	72	73	73.5	74	219	Total
R.E. General Refunds 5/5/25	(4,280.20)	(28,168.91)	(23,964.77)	(9,691.90)	0.00	0.00	0.00	(7,761.10)	0.00	(121,758.86)	(195,625.74)
2022 Collections 5/5/25	29,448.52	39,080.28	28,149.88	31,425.77	0.00	0.00	0.00	14,743.38	0.00	178,808.47	321,656.30
Ill. Rate Refunds 5/7/2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2023 Collections 5/12/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2022 Collections 5/5/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2024 Collection 5/14/25 RR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R.R. General Refunds 5/14/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Specific Objection Refunds 5/16/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R.R. General Refunds 5/16/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sub-Total May Collections	61,239.03	14,859.52	56,764.66	34,441.52	8,416.62	0.00	31,336.64	71,300.51	0.00	135,272.95	413,631.45
June 2025											
R.E. General Refunds 5/2/25	0.00	0.00	0.00	0.00	0.00	-75,428.34	0.00	0.00	-89,604.06	0.00	0.00
2024 Collections 5/2/25	0.00	0.00	0.00	0.00	0.00	18,796.55	0.00	0.00	66,083.06	0.00	0.00
R.E. General Refunds 5/5/25	0.00	0.00	0.00	0.00	(10,959.37)	(3,188.95)	(6,272.46)	0.00	(33,318.66)	0.00	0.00
2022 Collections 5/5/25	0.00	0.00	0.00	0.00	8,057.39	11,283.53	3,525.47	0.00	20,067.03	0.00	0.00
Ill. Rate Refunds 5/7/2025	0.00	0.00	0.00	-102.26	0.00	-1.09	0.00	0.00	0.00	-540.65	(644.00)
2023 Collections 5/12/25	0.00	-1,433.59	-283.25	0.00	0.00	0.00	0.00	-545.51	-591.29	-2,664.64	(5,518.28)
2022 Collections 5/5/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,537.38	1,373.47	2,910.85
2024 Collection 5/14/25 RR	0.00	0.00	8,722.84	0.00	0.00	0.00	395.02	20,286.12	0.00	19,361.36	48,765.34
R.R. General Refunds 5/14/25	0.00	0.00	-8,722.84	0.00	0.00	0.00	-395.02	-20,286.12	0.00	-19,361.36	(48,765.34)
Specific Objection Refunds 5/16/25	0.00	-630.22	0.00	-2,441.83	-1,775.87	0.00	0.00	0.00	0.00	-8,425.41	(13,273.33)
R.R. General Refunds 5/16/25	0.00	-11.63	-1,548.82	-2,829.49	0.00	0.00	0.00	0.00	0.00	-867.15	(5,257.09)
2024 Collection 6/3/25 RR	0.00	0.00	8,694.64	0.00	0.00	0.00	393.74	20,220.54	0.00	19,298.76	48,607.68
2023 Collections 6/4/25	8,283.91	16,294.29	20,580.87	10,709.64	7,065.05	5,137.13	6,064.68	39,913.45	44,266.89	139,070.51	297,386.42
R.E. General Refunds 6/4/25	(11,215.03)	0.00	0.00	(47.39)	0.00	0.00	0.00	0.00	(12,831.61)	(23,873.28)	(47,967.31)
2023 Collections 6/5/25	95,041.79	123,498.42	129,890.49	82,820.86	64,283.64	37,400.11	71,262.37	298,986.19	154,362.87	944,686.43	2,002,233.17
R.E. General Refunds 6/5/25	(62,998.73)	(59,459.55)	(130,632.62)	(223,589.39)	(15,450.25)	(9,552.07)	(22,691.26)	(99,179.47)	(164,522.37)	(691,785.02)	(1,479,860.73)
Sub-Total June Collections	29,111.94	78,257.72	26,701.31	(135,479.86)	51,220.59	(15,553.13)	52,282.54	259,395.20	(14,550.76)	376,273.02	798,617.38
Net Unposted Transactions											0.00
Sub-Total Unposted Activity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Collections to Date	11,902,698.87	32,575,975.54	25,853,379.95	14,966,641.57	11,053,632.16	12,983,741.61	11,581,143.74	18,984,906.39	27,169,706.00	163,855,271.36	331,018,056.00

Niles Township Schools
Tax Collection Summary
June 5, 2025

	Fiscal Year 2024 - 2025	% of Total	Fiscal Year 2023 - 2024	% of Total	Fiscal Year 2022 - 2023	% of Total	Fiscal Year 2021 - 2022	% of Total	Fiscal Year 2020 - 2021	% of Total	Fiscal Year 2019 - 2020	% of Total
District 67												
Total Collections	12,278,639.09		11,312,525.71		10,571,117.05		10,684,763.27		10,192,172.63		9,828,201.00	
Prior FY Collections/Adjustment	(11,080.46)	0.09%		0.00%		0.00%		0.00%		0.00%		0.00%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	4,556.86	0.04%	9,026.26	0.08%	2,085.90	0.02%	128.13	0.00%	158.28	0.00%	1,641.07	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(257,271.70)	2.10%	(52,284.51)	0.46%	(77,460.22)	0.73%	(70,222.03)	0.66%	(268,890.04)	2.64%	(125,392.60)	1.28%
Spec. Obj. Refunds	(112,141.09)	0.91%	(12,586.33)	0.11%	(114,091.09)	1.08%	(78,147.54)	0.73%	(83,413.61)	0.82%	(50,070.05)	0.51%
Illegal Rate Refunds	-	0.00%	(305.87)	0.00%	(3,963.14)	0.04%		0.00%	(444.81)	0.00%	(2,852.39)	0.03%
Scavenger Sale Adj.	(3.83)	0.00%		0.00%		0.00%		0.00%	(724.16)	0.01%		0.00%
Waiver Payments		0.00%		0.00%	1,443.98	0.01%	2,249.19	0.02%	1,037.86	0.01%		0.00%
Net Fiscal Year Collections	<u>11,902,698.87</u>	96.94%	<u>11,256,375.26</u>	99.50%	<u>10,379,132.48</u>	98.18%	<u>10,538,771.02</u>	98.63%	<u>9,839,896.15</u>	96.54%	<u>9,651,527.03</u>	98.20%
District 68												
Total Collections	34,388,873.11		33,448,033.23		30,545,543.72		30,364,042.67		29,459,325.94		29,000,245.84	
Prior FY Collections/Adjustment	(63,521.48)	0.18%		0.00%		0.00%	(17,099.34)	0.06%	(56,994.77)	0.19%		0.00%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	35,799.88	0.10%	30,116.40	0.09%	8,529.66	0.03%	390.03	0.00%	469.91	0.00%	5,294.60	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(814,676.38)	2.37%	(192,271.07)	0.57%	(223,920.19)	0.73%	(437,809.77)	1.44%	(219,217.30)	0.74%	(413,136.29)	1.42%
Spec. Obj. Refunds	(972,999.34)	2.83%	(321,920.41)	0.96%	(223,513.69)	0.73%	(583,714.42)	1.92%	(505,961.19)	1.72%	(301,882.88)	1.04%
Illegal Rate Refunds		0.00%	(131.44)	0.00%	(11,698.34)	0.04%	(132.32)	0.00%	(1,283.18)	0.00%	(7,255.87)	0.03%
Scavenger Sale Adj.	(1,981.41)	0.01%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments	4,481.16	0.01%		0.00%	5,640.16	0.02%	5,212.15	0.02%	13,048.40	0.04%	9,856.09	0.03%
Net Fiscal Year Collections	<u>32,575,975.54</u>	94.73%	<u>32,963,826.71</u>	98.55%	<u>30,100,581.32</u>	98.54%	<u>29,330,889.00</u>	96.60%	<u>28,689,387.81</u>	97.39%	<u>28,293,121.49</u>	97.56%
District 69												
Total Collections	28,087,659.39		28,832,233.24		26,400,217.66		27,665,124.83		26,480,206.72		25,396,883.96	
Prior FY Collections/Adjustment	(573,542.07)	2.04%		0.00%		0.00%	(64,204.93)	0.23%	(60,719.35)	0.23%	(20,361.85)	0.08%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	30,832.47	0.11%	25,895.29	0.09%	4,945.61	0.02%	348.81	0.00%	453.59	0.00%	4,513.61	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(1,136,648.20)	4.05%	(167,086.31)	0.58%	(334,276.87)	1.27%	(360,004.12)	1.30%	(372,153.82)	1.41%	(437,788.78)	1.72%
Spec. Obj. Refunds	(567,988.54)	2.02%	(427,641.25)	1.48%	(173,228.47)	0.66%	(429,187.21)	1.55%	(348,561.27)	1.32%	(270,602.57)	1.07%
Illegal Rate Refunds		0.00%	(281.65)	0.00%	(10,208.03)	0.04%		0.00%	(3,071.57)	0.01%	(5,422.34)	0.02%
Scavenger Sale Adj.		0.00%	(4.28)	0.00%		0.00%	(902.75)	0.00%	(13.36)	0.00%		0.00%
Waiver Payments	13,066.90	0.05%		0.00%	6,653.12	0.03%	5,510.72	0.02%	16,732.35	0.06%	35,839.63	-0.14%
Net Fiscal Year Collections	<u>25,853,379.95</u>	92.05%	<u>28,263,115.04</u>	98.03%	<u>25,894,103.02</u>	98.08%	<u>26,816,685.35</u>	96.93%	<u>25,712,873.29</u>	97.10%	<u>24,703,061.66</u>	97.27%

Niles Township Schools
Tax Collection Summary
June 5, 2025

	Fiscal Year 2024 - 2025	% of Total	Fiscal Year 2023 - 2024	% of Total	Fiscal Year 2022 - 2023	% of Total	Fiscal Year 2021 - 2022	% of Total	Fiscal Year 2020 - 2021	% of Total	Fiscal Year 2019 - 2020	% of Total
District 70												
Total Collections	15,948,675.11		14,005,978.07		13,135,756.30		13,405,621.87		12,857,623.93		12,415,749.24	
Prior FY Collections/Adjustment	(16,064.49)	0.10%		0.00%		0.00%	(12,071.88)	0.09%	(49,974.30)	0.39%	(3,062.99)	0.02%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	9,405.59	0.06%	12,082.34	0.09%	2,418.42	0.02%	166.90	0.00%	220.07	0.00%	2,191.08	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(692,584.29)	4.34%	(146,022.67)	1.04%	(235,559.21)	1.79%	(251,865.73)	1.88%	(349,353.01)	2.72%	(193,309.30)	1.56%
Spec. Obj. Refunds	(278,831.34)	1.75%	(137,001.12)	0.98%	(58,027.89)	0.44%	(72,279.75)	0.54%	(68,712.22)	0.53%	(315,931.39)	2.54%
Illegal Rate Refunds	(4,204.53)	0.03%	(340.38)	0.00%	(7,048.73)	0.05%		0.00%	(831.62)	0.01%	(4,347.11)	0.04%
Scavenger Sale Adj.		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments	245.52	0.00%		0.00%	1,077.70	0.01%		0.00%	2,334.48	0.02%	690.75	
Net Fiscal Year Collections	<u>14,966,641.57</u>	93.84%	<u>13,734,696.24</u>	98.06%	<u>12,838,616.59</u>	97.74%	<u>13,069,571.41</u>	97.49%	<u>12,391,307.33</u>	96.37%	<u>11,901,980.28</u>	95.86%
District 71												
Total Collections	12,127,465.54		11,719,725.90		10,215,269.56		10,300,494.39		9,001,484.85		8,703,775.80	
Prior FY Collections/Adjustment	(267,088.98)	1.67%	(5,157.24)	0.04%		0.00%	(43,439.94)	0.42%	(48,254.49)	0.54%	(24,556.65)	0.28%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	13,194.18	0.00%	11,286.87	0.10%	2,394.01	0.02%	125.48	0.00%	146.36	0.00%	1,553.87	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%	855,452.14	9.83%
R.E. Gen. Refunds	(330,747.73)	-123.83%	(201,079.41)	1.72%	(105,883.74)	1.04%	(161,080.36)	1.56%	(92,750.72)	1.03%	(99,120.48)	1.14%
Spec. Obj. Refunds	(491,302.28)	3.08%	(196,587.29)	1.40%	(300,037.86)	2.28%	(350,759.43)	2.62%	(310,748.73)	2.42%	(210,611.80)	1.70%
Illegal Rate Refunds		0.00%	(310.31)	0.00%	(3,668.79)	0.04%	(39.24)	0.00%	(640.15)	0.01%	(1,840.10)	0.02%
Scavenger Sale Adj.	(8.17)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments	2,119.60				1,662.59							
Net Fiscal Year Collections	<u>11,053,632.16</u>	91.15%	<u>11,327,878.52</u>	96.66%	<u>9,809,735.77</u>	96.03%	<u>9,745,300.90</u>	94.61%	<u>8,549,237.12</u>	94.98%	<u>9,224,652.78</u>	105.98%
District 72												
Total Collections	14,028,987.65		13,392,503.91		13,180,361.38		11,570,596.02		10,723,387.98		11,043,864.12	
Prior FY Collections/Adjustment	(109,217.55)	0.78%		0.00%		0.00%		0.00%	(813,777.64)	7.59%	(43,208.18)	0.39%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	15,160.52	0.11%	10,689.91	0.08%	2,316.68	0.02%	142.76	0.00%	188.17	0.00%	1,819.93	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%	-	0.00%
R.E. Gen. Refunds	(431,629.83)	3.08%	(73,792.72)	0.55%	(63,009.85)	0.48%	(70,515.27)	0.61%	(111,821.08)	1.04%	(113,501.96)	1.03%
Spec. Obj. Refunds	(510,903.85)	3.64%	(208,597.07)	1.56%	(187,658.91)	1.42%	(365,829.22)	3.16%	(216,119.62)	2.02%	(270,150.65)	2.45%
Illegal Rate Refunds	(10,476.39)	0.07%		0.00%		0.00%	(80.92)	0.00%	(2,275.66)	0.02%	(9,836.13)	0.09%
Scavenger Sale Adj.	(85.16)	0.00%		0.00%		0.00%		0.00%		0.00%	(345.29)	0.00%
Waiver Payments	1,906.22	0.01%		0.00%	161.84	0.00%	1,726.58	0.01%	3,974.97	0.04%	971.46	
Net Fiscal Year Collections	<u>12,983,741.61</u>	92.55%	<u>13,120,804.03</u>	97.97%	<u>12,932,171.14</u>	98.12%	<u>11,136,039.95</u>	96.24%	<u>9,583,557.12</u>	89.37%	<u>10,609,613.30</u>	96.07%

Niles Township Schools
Tax Collection Summary
June 5, 2025

	Fiscal Year 2024 - 2025	% of Total	Fiscal Year 2023 - 2024	% of Total	Fiscal Year 2022 - 2023	% of Total	Fiscal Year 2021 - 2022	% of Total	Fiscal Year 2020 - 2021	% of Total	Fiscal Year 2019 - 2020	% of Total
District 73												
Total Collections	12,346,224.15		11,452,128.82		10,954,452.93		10,993,376.00		10,583,453.33		11,635,638.29	
Prior FY Collections/Adjustment	104,724.38	-0.85%		0.00%		0.00%	(5,611.11)	0.05%	(15,358.90)	0.15%	(24,490.39)	0.21%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	13,772.18	0.11%	9,751.13	0.09%	2,038.37	0.02%	137.01	0.00%	188.74	0.00%	2,298.79	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(275,961.47)	2.24%	(82,717.38)	0.72%	(75,938.80)	0.69%	(77,001.99)	0.70%	(139,913.89)	1.32%	(306,691.35)	2.64%
Spec. Obj. Refunds	(607,615.50)	4.92%	(162,192.85)	1.42%	(234,666.36)	2.14%	(155,739.35)	1.42%	(139,295.99)	1.32%	(103,386.89)	0.89%
Illegal Rate Refunds		0.00%	(1,080.21)	0.01%	(13,479.78)	0.12%		0.00%	(3,228.23)	0.03%	(9,393.65)	0.08%
Scavenger Sale Adj.		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments		0.00%		0.00%	2,444.51	0.02%	2,107.21	0.02%	619.57	0.01%	3,788.93	
Net Fiscal Year Collections	<u>11,581,143.74</u>	93.80%	<u>11,215,889.51</u>	97.94%	<u>10,634,850.87</u>	97.08%	<u>10,757,267.77</u>	97.85%	<u>10,286,464.63</u>	97.19%	<u>11,197,763.73</u>	96.24%
District 73.5												
Total Collections	20,409,878.50		20,678,204.93		19,447,286.45		18,275,837.57		16,771,242.01		17,325,479.18	
Prior FY Collections/Adjustment	(138,282.56)	0.68%		0.00%		0.00%	(14,252.41)	0.08%	(22,371.11)	0.13%	(23,357.54)	0.13%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	17,942.11	0.09%	17,586.68	0.09%	3,503.66	0.02%	224.89	0.00%	298.67	0.00%	3,044.04	0.02%
TIF Rebate		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
R.E. Gen. Refunds	(758,633.98)	3.72%	(90,897.76)	0.44%	(428,451.15)	2.20%	(257,754.84)	1.41%	(210,420.52)	1.25%	(263,349.65)	1.52%
Spec. Obj. Refunds	(549,100.80)	2.69%	(115,038.40)	0.56%	(218,980.99)	1.13%	(294,122.96)	1.61%	(146,581.35)	0.87%	(157,341.48)	0.91%
Illegal Rate Refunds		0.00%	(563.06)	0.00%	(13,883.80)	0.07%	(46.23)	0.00%	(2,096.27)	0.01%	(9,365.50)	0.05%
Scavenger Sale Adj.	(7.25)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments	3,110.37	0.02%		0.00%		0.00%	1,065.80	0.01%	9,560.04	0.06%	9,408.54	
Net Fiscal Year Collections	<u>18,984,906.39</u>	93.02%	<u>20,489,292.39</u>	99.09%	<u>18,789,474.17</u>	96.62%	<u>17,710,951.82</u>	96.91%	<u>16,399,631.47</u>	97.78%	<u>16,884,517.59</u>	97.45%
District 74												
Total Collections	28,779,258.45		27,844,116.35		25,637,297.89		25,821,708.99		23,960,244.67		22,555,513.80	
Prior FY Collections/Adjustment	15,392.29	-0.05%	(33,412.14)	0.12%		0.00%		0.00%	(10,047.88)	0.04%	(299.04)	0.00%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	31,730.79	0.11%	25,007.32	0.09%	4,526.88	0.02%	325.48	0.00%	375.33	0.00%	4,039.88	0.02%
TIF Rebate		0.00%		0.00%		0.00%	744,823.00	2.88%		0.00%		0.00%
R.E. Gen. Refunds	(1,029,554.25)	3.58%	(161,775.58)	0.58%	(341,286.24)	1.33%	(265,948.86)	1.03%	(296,950.11)	1.24%	(345,256.59)	1.53%
Spec. Obj. Refunds	(630,966.28)	2.19%	(205,628.45)	0.74%	(223,805.83)	0.87%	(520,428.53)	2.02%	(389,739.59)	1.63%	(153,125.71)	0.68%
Illegal Rate Refunds		0.00%	(8,061.49)	0.03%	(25,273.73)	0.10%	(988.15)	0.00%	(4,262.06)	0.02%	(16,904.84)	0.07%
Scavenger Sale Adj.	(36.60)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Waiver Payments	3,881.60	0.01%		0.00%	678.40	0.00%	1,232.98	0.00%	1,537.31	0.01%	5,034.33	
Net Fiscal Year Collections	<u>27,169,706.00</u>	94.41%	<u>27,460,246.01</u>	98.62%	<u>25,052,137.37</u>	97.72%	<u>25,780,724.91</u>	99.84%	<u>23,261,157.67</u>	97.08%	<u>22,049,001.83</u>	97.75%

Niles Township Schools
Tax Collection Summary
June 5, 2025

	Fiscal Year 2024 - 2025	% of Total	Fiscal Year 2023 - 2024	% of Total	Fiscal Year 2022 - 2023	% of Total	Fiscal Year 2021 - 2022	% of Total	Fiscal Year 2020 - 2021	% of Total	Fiscal Year 2019 - 2020	% of Total
District 219												
Total Collections	172,199,918.89		163,336,948.16		149,445,283.85		149,379,596.32		140,103,941.80		132,358,981.98	
Prior FY Collections/Adjustment	387,340.84	-0.22%		0.00%		0.00%		0.00%	(295,198.21)	0.21%	(35,533.60)	0.03%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	171,547.95	0.10%	142,738.62	0.09%	31,611.60	0.02%	1,864.16	0.00%	2,315.11	0.00%	24,440.96	0.02%
TIF Rebate	1,067,505.75	0.62%	1,035,206.19	0.63%		0.00%	1,578,108.89	1.06%		0.00%	1,420,237.26	1.07%
R.E. Gen. Refunds	(5,355,675.88)	3.11%	(1,186,350.43)	0.73%	(1,628,403.26)	1.09%	(1,808,358.44)	1.21%	(1,874,531.95)	1.34%	(2,053,220.14)	1.55%
Spec. Obj. Refunds	(4,587,658.02)	2.66%	(1,739,477.31)	1.06%	(1,798,729.04)	1.20%	(3,041,563.44)	2.04%	(2,457,799.12)	1.75%	(2,021,224.42)	1.53%
Illegal Rate Refunds	(49,845.19)	0.03%	(7,425.84)	0.00%	(93,225.69)	0.06%	(910.02)	0.00%	(13,999.92)	0.01%	(55,885.61)	0.04%
Scavenger Sale Adj.	(2,335.39)	0.00%	(2.54)	0.00%		0.00%	(558.28)	0.00%	(574.96)	0.00%	(459.95)	0.00%
Waiver Payments	24,472.41	0.01%		0.00%	18,197.05	0.01%	17,723.75	0.01%	42,278.70	0.03%	49,148.88	
Net Fiscal Year Collections	<u>163,855,271.36</u>	95.15%	<u>161,581,636.85</u>	98.93%	<u>145,974,734.51</u>	97.68%	<u>146,125,902.94</u>	97.82%	<u>135,506,431.45</u>	96.72%	<u>129,686,485.36</u>	97.98%
Niles Township												
Total Collections	350,467,766.85		336,022,397.72		309,532,586.79		308,461,161.93		290,133,083.86		280,264,333.21	
Prior FY Collections/Adjustment	(671,340.08)	0.19%	(38,569.38)	0.01%		0.00%	(156,679.61)	0.05%	(1,372,696.65)	0.47%	(174,870.24)	0.06%
Reserve Refunds		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Interest Received	343,942.53	0.10%	294,180.82	0.09%	64,370.79	0.02%	3,853.65	0.00%	4,814.23	0.00%	50,837.83	0.02%
TIF Rebate	1,067,505.75	0.30%	1,035,206.19	0.31%		0.00%	2,322,931.89	0.75%		0.00%	2,275,689.40	0.81%
R.E. Gen. Refunds	(10,864,611.87)	3.10%	(2,354,277.84)	0.70%	(3,514,189.53)	1.14%	(3,760,561.41)	1.22%	(3,936,002.44)	1.36%	(4,350,767.14)	1.55%
Spec. Obj. Refunds	(9,309,507.04)	2.66%	(3,526,670.48)	1.05%	(3,532,740.13)	1.14%	(5,891,771.85)	1.91%	(4,666,932.69)	1.61%	(3,854,327.84)	1.38%
Illegal Rate Refunds	(64,526.11)	0.02%	(18,500.25)	0.01%	(182,450.03)	0.06%	(2,196.88)	0.00%	(32,133.47)	0.01%	(123,103.54)	0.04%
Scavenger Sale Adj.	(4,457.81)	0.00%	(6.82)	0.00%		0.00%	(1,461.03)	0.00%	(1,312.48)	0.00%	(805.24)	0.00%
Waiver Payments	53,283.78	0.02%		0.00%	37,959.35	0.01%	36,828.38	0.01%	91,123.68	0.03%	114,738.61	0.04%
Net Fiscal Year Collections	<u>331,018,056.00</u>	94.45%	<u>331,413,759.96</u>	98.63%	<u>302,405,537.24</u>	97.70%	<u>301,012,105.07</u>	97.59%	<u>280,219,944.04</u>	96.58%	<u>274,201,725.05</u>	97.84%

Niles Township Schools
 FY24 Property Tax Collections by Levy
 May 31, 2025

District:		2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
67														
Current Year - 2024	6,237,990.45													
1st Prior Year - 2023	5,768,180.98													
Other Prior Years	(145,460.90)	47,725.84	(47,115.20)	(64,648.27)	(68,721.39)	(7,556.80)	(2,339.66)	(12.85)	-	(2,208.80)	11.35	(12.47)	-	(203.17)
Interest Received	12,876.40													
	<u>11,873,586.93</u>													
68														
Current Year - 2024	17,285,757.06													
1st Prior Year - 2023	16,292,660.12													
Other Prior Years	(1,116,499.24)	(312.83)	(344,032.90)	(394,594.22)	(305,020.12)	(36,076.73)	(18,704.82)	(13,848.17)	(44.28)	17.91	(25.65)	(19.37)	4.23	(1,014.15)
Interest Received	35,799.88													
	<u>32,497,717.82</u>													
69														
Current Year - 2024	14,437,292.53													
1st Prior Year - 2023	11,950,046.28													
Other Prior Years	(591,492.64)	39,560.13	(187,055.46)	(300,731.06)	(222,291.41)	96,089.25	(10,474.14)	-	(111.55)	14.82	(189.82)	0.99	(12.90)	(5,843.64)
Interest Received	30,832.47													
	<u>25,826,678.64</u>													
70														
Current Year - 2024	8,622,113.35													
1st Prior Year - 2023	6,964,434.51													
Other Prior Years	(494,071.54)	(8,368.44)	(138,761.85)	(128,281.42)	(161,545.38)	(19,053.54)	(12,552.87)	(8,678.82)	(6,426.28)	(4,480.43)	(1,444.71)	-	-	(18.90)
Interest Received	9,645.11													
	<u>15,102,121.43</u>													
71														
Current Year - 2024	6,117,969.91													
1st Prior Year - 2023	5,332,764.36													
Other Prior Years	(461,516.88)	2,153.17	(147,697.16)	(195,770.74)	(35,271.51)	(25,683.68)	(26,831.10)	(11,389.30)	(427.32)	(1,985.18)	(54.58)	2.37	-	-
Interest Received	13,194.18													
	<u>11,002,411.57</u>													
72														
Current Year - 2024	7,282,070.15													
1st Prior Year - 2023	6,443,610.20													
Other Prior Years	(741,546.13)	(23,843.72)	(262,891.77)	(240,867.04)	(187,023.96)	(3,676.00)	(4,637.48)	(60.80)	(759.44)	(702.35)	-	-	-	(1,735.97)
Interest Received	15,160.52													
	<u>12,999,294.74</u>													
73														
Current Year - 2024	6,377,879.55													
1st Prior Year - 2023	5,810,235.97													
Other Prior Years	(673,026.50)	(12,855.28)	(245,518.71)	(248,224.55)	(161,321.23)	(1,668.19)	(2,446.79)	-	-	-	-	-	-	-
Interest Received	13,772.18													
	<u>11,528,861.20</u>													

Niles Township Schools
 FY24 Property Tax Collections by Levy
 May 31, 2025

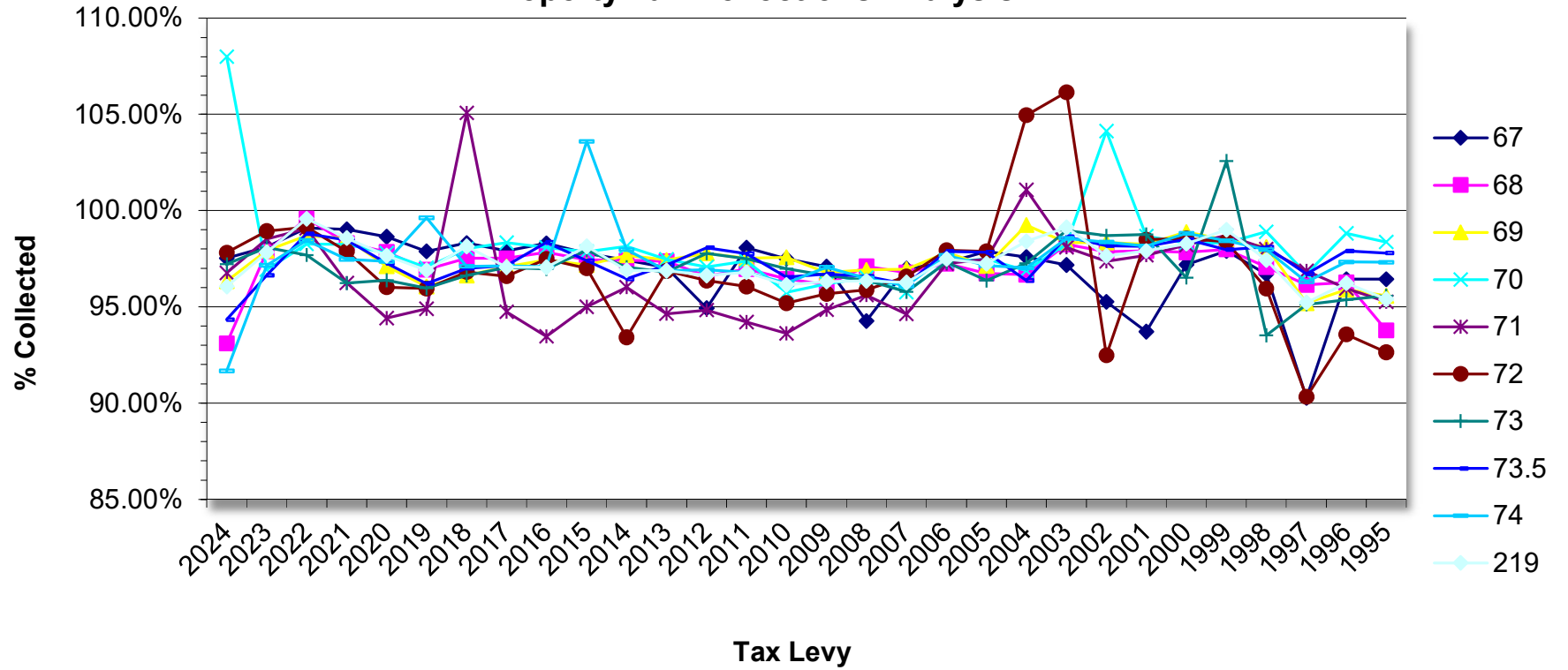
District:		2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
73.5														
Current Year - 2024	10,322,689.52													
1st Prior Year - 2023	8,995,532.04													
Other Prior Years	(610,652.48)	96,269.51	(188,515.02)	(265,579.76)	(222,482.13)	(19,385.51)	(9,327.35)	(1,067.73)	636.86	(33.11)	-	-	-	(35.29)
Interest Received	17,942.11													
	<u>18,725,511.19</u>													
74														
Current Year - 2024	14,249,033.52													
1st Prior Year - 2023	13,717,327.47													
Other Prior Years	(783,439.87)	127,222.48	(295,036.80)	(293,099.24)	(245,222.32)	(49,062.01)	(18,442.21)	(2,542.46)	(48.74)	(225.33)	-	(2,747.30)	(23.18)	(2,808.78)
Interest Received	1,335.64													
	<u>27,184,256.76</u>													
219														
Current Year - 2024	87,842,017.13													
1st Prior Year - 2023	80,091,726.08													
Other Prior Years	(4,626,292.82)	1,126,065.83	(1,812,429.27)	(2,077,951.58)	(1,450,322.82)	(118,025.33)	(122,125.03)	(48,625.00)	(7,565.23)	(10,947.91)	(1,460.57)	(2,689.47)	(24.87)	(9,891.07)
Interest Received	171,547.95													
	<u>163,478,998.34</u>													
	330,219,438.62													

Niles Township Schools

Property Tax Levy Report
May 31, 2025

<u>Tax Year</u>	<u>67</u>	<u>68</u>	<u>69</u>	<u>70</u>	<u>71</u>	<u>72</u>	<u>73</u>	<u>73.5</u>	<u>74</u>	<u>219</u>	<u>Total</u>
<u>2024 Levy:</u>											
Total Tax Ext	6,396,478.71	18,565,912.27	14,986,141.02	7,984,196.43	6,321,876.51	7,463,725.40	6,560,461.66	10,941,516.77	15,615,577.29	91,458,139.53	186,294,025.58
Net Collections-to-Date	6,237,990.45	17,285,757.06	14,437,292.53	8,622,113.35	6,117,969.91	7,300,866.70	6,377,879.55	10,322,689.52	14,315,116.58	87,842,017.13	178,859,692.78
Uncollected Taxes	158,488.26	1,280,155.21	548,848.49	-637,916.92	203,906.60	162,858.70	182,582.11	618,827.25	1,300,460.71	3,616,122.40	7,434,332.80
Collection Ratio	97.52%	93.10%	96.34%	107.99%	96.77%	97.82%	97.22%	94.34%	91.67%	96.05%	96.01%
<u>2023 Levy:</u>											
Total Tax Ext	11,629,961.29	33,756,204.13	27,247,529.12	14,516,720.78	11,494,320.92	13,570,409.82	11,928,112.11	19,893,666.85	28,391,958.71	166,287,526.42	338,716,410.15
Net Collections-to-Date	11,410,003.68	33,042,954.16	26,679,902.91	14,072,608.42	11,324,629.74	13,424,738.80	11,699,866.73	19,226,728.69	27,585,998.27	162,680,818.46	331,148,249.86
Uncollected Taxes	219,957.61	713,249.97	567,626.21	444,112.36	169,691.18	145,671.02	228,245.38	666,938.16	805,960.44	3,606,707.96	7,568,160.29
Collection Ratio	98.11%	97.89%	97.92%	96.94%	98.52%	98.93%	98.09%	96.65%	97.16%	97.83%	97.77%
<u>2022 Levy:</u>											
Total Tax Ext	11,159,815.77	32,608,743.43	28,238,190.66	13,827,122.72	11,008,311.04	13,074,701.50	11,405,606.29	20,064,632.98	27,230,759.40	158,402,658.09	327,020,541.88
Net Collections-to-Date	11,059,919.01	32,476,047.56	27,867,567.68	13,587,465.68	10,906,036.00	12,962,295.04	11,142,963.08	19,823,828.49	26,810,194.77	157,731,911.20	324,368,228.51
Uncollected Taxes	99,896.76	132,695.87	370,622.98	239,657.04	102,275.04	112,406.46	262,643.21	240,804.49	420,564.63	670,746.89	2,652,313.37
Collection Ratio	99.10%	99.59%	98.69%	98.27%	99.07%	99.14%	97.70%	98.80%	98.46%	99.58%	99.19%
<u>2021 Levy:</u>											
Total Tax Ext	10,622,782.05	30,584,525.55	26,839,663.94	13,149,981.65	10,336,224.76	12,444,402.13	10,979,301.35	18,956,143.96	25,867,300.10	149,427,033.08	309,207,358.57
Net Collections-to-Date	10,519,316.27	30,070,032.50	26,450,153.61	12,918,084.49	9,948,790.12	12,181,445.36	10,565,221.29	18,665,401.30	25,213,284.77	147,287,135.81	303,818,865.52
Uncollected Taxes	103,465.78	514,493.05	389,510.33	231,897.16	387,434.64	262,956.77	414,080.06	290,742.66	654,015.33	2,139,897.27	5,388,493.05
Collection Ratio	99.03%	98.32%	98.55%	98.24%	96.25%	97.89%	96.23%	98.47%	97.47%	98.57%	98.26%
<u>2020 Levy:</u>											
Total Tax Ext	10,432,777.31	29,816,805.14	26,895,892.19	12,887,748.78	9,951,895.42	11,228,448.42	10,726,656.48	17,716,146.95	25,099,401.79	145,204,861.54	299,960,634.02
Net Collections-to-Date	10,291,657.11	29,176,535.27	26,118,414.98	12,603,756.11	9,396,721.33	10,781,559.65	10,338,729.62	17,231,257.73	24,436,359.57	141,806,606.34	292,181,597.71
Uncollected Taxes	141,120.20	640,269.87	777,477.21	283,992.67	555,174.09	446,888.77	387,926.86	484,889.22	663,042.22	3,398,255.20	7,779,036.31
Collection Ratio	98.65%	97.85%	97.11%	97.80%	94.42%	96.02%	96.38%	97.26%	97.36%	97.66%	97.41%
<u>2019 Levy:</u>											
Total Tax Ext	10,137,550.52	29,177,632.66	26,312,613.76	12,563,591.48	8,906,985.92	10,728,300.40	10,547,473.54	17,022,060.94	23,344,013.20	138,689,610.82	287,429,833.24
Net Collections-to-Date	9,924,039.00	28,285,429.92	25,275,586.83	12,191,816.10	8,452,715.28	10,294,918.01	10,122,000.06	16,378,577.87	23,258,710.98	134,392,878.13	278,576,672.18
Uncollected Taxes	213,511.52	892,202.74	1,037,026.93	371,775.38	454,270.64	433,382.39	425,473.48	643,483.07	85,302.22	4,296,732.69	8,853,161.06
Collection Ratio	97.89%	96.94%	96.06%	97.04%	94.90%	95.96%	95.97%	96.22%	99.63%	96.90%	96.92%

Property Tax Collections Analysis



Niles Township Schools
 Portfolio Analysis
 May 31 2025

	Amount	Yield	Annualized Income	% of Total
Cash	\$25,307,498.27		\$0.00	4.686%
<u>Money Market Accounts:</u>				
Illinois Funds	1,795.24	4.42%	\$79.31	
PNC Bank	5,558,826.32	2.58%	\$143,417.72	
Partnership Financial Credit Union	57.70	0.10%	\$0.06	
Lakeside Bank	9,803,158.71	3.50%	\$343,110.55	
Sub-Total	\$15,363,837.97	0.93%	\$143,497.09	2.845%
<u>Pooled Investment Funds:</u>				
Illinois Funds (I.P.T.I.P.)	25,671,105.52	4.42%	\$1,134,149.44	
Liquid Assets	18,671,381.99	4.23%	\$789,799.46	
Illinois Institutional Inv (IIIT)	34,236,886.46	4.27%	\$1,461,915.05	
Sub-Total	\$78,579,373.97	4.31%	\$3,385,863.95	14.549%
<u>Fixed Term Securities:</u>				
Schedule Available	\$420,866,797.86	4.38%	\$18,446,398.00	77.921%
Totals MAY 31, 2025	\$540,117,508.07	4.27%	\$21,975,759.04	100.000%