

	LINCOLNWOOD SCHOOL DISTRICT 74 BOARD OF EDUCATION Finance Committee Meeting AGENDA Thursday, August 20, 2026 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
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***Agenda of the Finance Committee Meeting of the Board of Education of Lincolnwood School District 74,
Cook County, Illinois, to be held in the Marvin Garlich Administration Building
6950 N. East Prairie Road
Lincolnwood, Illinois 60712,
on Thursday, August 20, 2026.***

IN-PERSON PARTICIPATION: It is expected that all members of the Finance Committee, plus several administrators, will be physically present at the Marvin Garlich Administration Building located at 6950 N. East Prairie Road, Lincolnwood, IL. The public is welcome.

1. CALL TO ORDER/ROLL CALL

FINANCE COMMITTEE MEMBERS

- Mihra Seta (BOE), Chair
- Jay Oleniczak (BOE), Co-Chair
- John P. Vranas (BOE)
- Michael Bartholomew, Community Member
- Adam Kriticos, Community Member
- Steven Pawlow, Community Member
- Julia Strauch, 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 - **JULY 23, 2026** 3

Motion by member: _____ Seconded by: _____

4. INFORMATION/DISCUSSION: FUND BALANCE REPORT

- a. Fund Balance Report - **JUNE 2026** 5

5. OLD BUSINESS

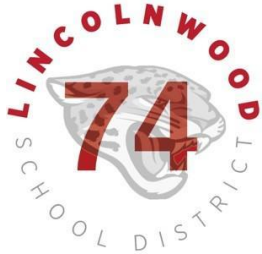
- a. INFORMATION/DISCUSSION/ACTION: SD74 Final Budget for Fiscal Year 2027 13

6.	NEW BUSINESS	
a.	<u>INFORMATION/DISCUSSION/ACTION</u> : Resolution Authorizing Appointment of Township Trustee of Schools Representative	<u>81</u>
b.	<u>INFORMATION/DISCUSSION/ACTION</u> : Resolution Regarding IDOT Hazardous Transportation Routes	<u>85</u>
c.	<u>INFORMATION/DISCUSSION</u> : 2025-26 Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256	<u>89</u>
d.	<u>INFORMATION/DISCUSSION</u> : 2025-26 IMRF Salary and Benefits Report Pursuant to PA 97-0609	<u>94</u>
7.	<u>INFORMATION/DISCUSSION</u> : District Finance Update - <i>Courtney Whited, Business Manager/CSBO</i>	<u>96</u>
a.	EBC Wellness Incentive Rewards	
b.	Niles Township School Treasurer's Portfolio Analysis	
8.	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, July 23, 2026 at 6:30 PM	BOARD OF EDUCATION Peter D. Theodore, <i>President</i> Myra A. Foutris, <i>Vice President</i> John P. Vranas, <i>Secretary</i> Ted Kwon Jay Oleniczak Elissa B. Rosenberg Mihra Seta ADMINISTRATION Dr. David L. Russo, <i>Superintendent of Schools</i> Dr. Dominick M. Lupo, <i>Assistant Superintendent for Curriculum & Instruction</i> Courtney L. Whited, <i>Business Manager/CSBO</i>
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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, July 23, 2026.

1. CALL TO ORDER/ROLL CALL

Co-Chair Oleniczak called the Finance Committee meeting to order at 6:36 p.m.

FINANCE COMMITTEE MEMBERS

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

FINANCE COMMITTEE MEMBERS NOT PRESENT

Mihra Seta (BOE), Chair
Michael Bartholomew, Community Member
Julia Strauch, 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

2. AUDIENCE TO VISITORS

None

3. APPROVAL OF MINUTES

a. Finance Committee Meeting Minutes - **JUNE 11, 2026**

A motion was made, seconded and passed to approve the minutes from the June 11, 2026 Finance Committee meeting.

4. FUND BALANCE REPORT

a. Fund Balance Report - **MAY 2026**

Courtney Whited, Business Manager/CSBO, presented the Fund Balance Report for May 2026.

5. OLD BUSINESS

a. Tentative Budget for Fiscal Year 2027

Courtney Whited, Business Manager/CSBO, presented the Tentative Budget for Fiscal Year 2027. Courtney highlighted FY27 budgeted expenditures and revenues then reviewed the corresponding historical data. Courtney discussed the deficit in real estate tax distributions from Cook County and the likelihood of exceeding the 5% limitation on Administrative Costs.

A motion was made, seconded and passed that 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 30, 2026 and the presentation of the District's Fiscal Year 2027 Tentative Budget to the Board of Education on August 6, 2026.

6. NEW BUSINESS

a. Purchase of Hearing Screening Equipment - Maico MA 27e Portable Pure Tone Audiometers

A motion was made, seconded and passed that the Finance Committee concurs with the Administration's recommendation to the Board of Education to approve the purchase of three Maico MA 27e Portable Pure Tone Audiometers from E3 Diagnostics in an amount not to exceed \$4,899.

b. IXL Product Renewal 2026-2029

A motion was made, seconded and passed that the Finance Committee concurs with the Administration's recommendation to the Board of Education to accept this Agreement from IXL Learning for Math and ELA practice materials for students in Grade 1-8 in all schools, in the amount of \$49,650 for the 3-year renewal from August 10, 2026 to August 10, 2029.

7. District Purchasing Update(s) - *Dr. David L. Russo, Dr. Dominick M. Lupo, Jordan Stephen*

a. Heartland School Systems Meal Viewer Renewal for 2026-2027

b. Heartland School Systems Mosaic Back of Office Renewal for 2026-2027

c. Early Childhood Alliance Membership for 2026-2027

d. Flocabulary Renewal for 2026-2027

e. Newsela for 2026-2027

f. MealMagic Point of Sale Renewal for 2026-2027

g. BrightArrow for 2026-2027

h. SuperEval for 2026-2027

8. ADJOURNMENT

A motion was made, seconded and passed to adjourn the Finance Committee meeting. The Finance Committee meeting was adjourned at 7:24 p.m.

The next Finance Committee meeting will be Thursday, August 20, 2026 at 6:30 p.m. The public is welcome.

Jay Oleniczak, Co-chair

Lincolnwood School District 74

Fund Balances

Fiscal Year: 2025-2026

Month: June

Year: 2026

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	\$17,574,445.00	\$27,777,428.83	(\$25,530,439.19)	\$0.00	\$19,821,434.64
20	OPERATIONS & MAINTENANCE	\$2,192,302.13	\$2,474,923.78	(\$2,628,958.78)	\$0.00	\$2,038,267.13
30	DEBT SERVICE	\$693,836.91	\$1,460,541.15	(\$1,403,575.00)	\$0.00	\$750,803.06
40	TRANSPORTATION	\$1,943,959.18	\$1,560,000.35	(\$1,829,773.52)	\$0.00	\$1,674,186.01
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$717,354.48	\$108,299.65	(\$218,534.91)	\$0.00	\$607,119.22
52	SOCIAL SECURITY AND MEDICARE	\$349,846.30	\$395,366.22	(\$410,881.05)	\$0.00	\$334,331.47
60	CAPITAL PROJECTS	\$3,580,606.37	\$283,124.04	(\$3,075,177.86)	\$0.00	\$788,552.55
70	WORKING CASH	\$626,938.38	\$22,081.12	\$0.00	\$0.00	\$649,019.50
80	TORT IMMUNITY	\$500,409.09	\$145,026.08	(\$206,628.00)	\$0.00	\$438,807.17
90	FIRE PREVENTION & SAFETY	\$178,139.90	\$209,894.15	(\$135,000.00)	\$0.00	\$253,034.05
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grand Total:		\$28,357,837.74	\$34,436,685.37	(\$35,438,968.31)	\$0.00	\$27,355,554.80

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds As of 06/30/2026

Fiscal Year: 2025-2026

ASSETS

CASH & INVESTMENTS

Cash in Bank (+) \$27,205,972.37

Imprest Fund (+) \$15,026.84

Petty Cash (+) \$100.00

Sub-total : CASH & INVESTMENTS \$27,221,099.21

DUE FROM OTHER GOVERNMENTS

Inter-Governmental Loans (+) (\$467.03)

Sub-total : DUE FROM OTHER GOVERNMENTS (\$467.03)

Total : ASSETS \$27,220,632.18

LIABILITIES

ACCOUNTS PAYABLE

Accounts Payable (+) \$69,496.30

Sub-total : ACCOUNTS PAYABLE \$69,496.30

OTHER CURRENT LIABILITIES

Other Liabilities (+) \$35,077.98

Payroll Liabilities (+) (\$239,496.90)

Sub-total : OTHER CURRENT LIABILITIES (\$204,418.92)

Total : LIABILITIES (\$134,922.62)

FUND BALANCE

Unreserved Fund Balance

Fund Balance (+) \$28,357,837.74

Sub-total : Unreserved Fund Balance \$28,357,837.74

NET INCREASE (DECREASE)

NET INCREASE (DECREASE) (+) (\$1,002,282.94)

Sub-total : NET INCREASE (DECREASE) (\$1,002,282.94)

Total : FUND BALANCE \$27,355,554.80

Total LIABILITIES + FUND BALANCE \$27,220,632.18

End of Report

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
REVENUE					
LOCAL SOURCES					
Property Tax Receipts (+)	\$1,768,806.40	\$28,694,790.22	\$29,377,780.00	\$682,989.78	97.7%
Payments in Lieu of Taxes (+)	\$0.00	\$823,458.69	\$760,000.00	(\$63,458.69)	108.3%
Tuition Payments Received (+)	\$2,990.00	\$450,391.32	\$434,619.00	(\$15,772.32)	103.6%
Interest Revenue Received (+)	\$413,560.74	\$881,816.22	\$1,000,000.00	\$118,183.78	88.2%
Sales to Pupils & Adults (+)	\$10,928.25	\$272,260.34	\$210,000.00	(\$62,260.34)	129.6%
Activity Fees Received (+)	\$10,204.00	\$138,854.41	\$117,750.00	(\$21,104.41)	117.9%
Other Local Revenue (+)	\$110,448.96	\$436,758.86	\$427,200.00	(\$9,558.86)	102.2%
Rental Revenue (+)	\$8,951.00	\$120,547.34	\$95,015.00	(\$25,532.34)	126.9%
Sub-total : LOCAL SOURCES	\$2,325,889.35	\$31,818,877.40	\$32,422,364.00	\$603,486.60	98.1%
STATE SOURCES					
State Grants & Aid Received (+)	\$236,821.40	\$1,688,619.65	\$1,680,132.00	(\$8,487.65)	100.5%
Sub-total : STATE SOURCES	\$236,821.40	\$1,688,619.65	\$1,680,132.00	(\$8,487.65)	100.5%
FEDERAL SOURCES					
Federal Grants & Aid Received (+)	\$18,801.75	\$929,188.32	\$913,504.00	(\$15,684.32)	101.7%
Sub-total : FEDERAL SOURCES	\$18,801.75	\$929,188.32	\$913,504.00	(\$15,684.32)	101.7%
Total : REVENUE	\$2,581,512.50	\$34,436,685.37	\$35,016,000.00	\$579,314.63	98.3%
EXPENDITURES					
REGULAR K-12 PROGRAMS					
Salaries (-)	\$1,857,277.47	\$8,227,352.23	\$8,182,305.00	(\$45,047.23)	100.6%
Employee Benefits (-)	\$383,426.63	\$1,506,627.36	\$1,564,725.00	\$58,097.64	96.3%
Termination Benefits (-)	\$92,493.97	\$277,109.38	\$273,540.00	(\$3,569.38)	101.3%
Purchased Services (-)	\$11,821.01	\$138,218.27	\$310,776.00	\$172,557.73	44.5%
Supplies & Materials (-)	\$112,235.03	\$525,654.55	\$839,950.00	\$314,295.45	62.6%
Capital Expenditures (-)	\$9,169.47	\$50,607.14	\$228,500.00	\$177,892.86	22.1%
Other Objects (-)	\$0.00	\$534.00	\$1,000.00	\$466.00	53.4%
Non-Capitalized Equipment (-)	\$3,019.02	\$82,359.36	\$119,600.00	\$37,240.64	68.9%
Sub-total : REGULAR K-12 PROGRAMS	(\$2,469,442.60)	(\$10,808,462.29)	(\$11,520,396.00)	(\$711,933.71)	93.8%
PRE-K PROGRAMS					
Salaries (-)	\$48,515.20	\$273,503.20	\$296,824.00	\$23,320.80	92.1%
Employee Benefits (-)	\$9,834.50	\$101,623.93	\$121,682.00	\$20,058.07	83.5%
Purchased Services (-)	\$2,000.00	\$4,000.00	\$2,000.00	(\$2,000.00)	200.0%
Supplies & Materials (-)	\$419.29	\$5,279.11	\$34,200.00	\$28,920.89	15.4%
Non-Capitalized Equipment (-)	\$0.00	\$0.00	\$750.00	\$750.00	0.0%
Sub-total : PRE-K PROGRAMS	(\$60,768.99)	(\$384,406.24)	(\$455,456.00)	(\$71,049.76)	84.4%
SPECIAL ED PROGRAMS K-12					
Salaries (-)	\$276,740.85	\$1,565,586.29	\$1,608,560.00	\$42,973.71	97.3%
Employee Benefits (-)	\$75,478.44	\$455,095.92	\$432,666.00	(\$22,429.92)	105.2%
Purchased Services (-)	\$1,504.80	\$7,936.84	\$2,000.00	(\$5,936.84)	396.8%
Supplies & Materials (-)	\$750.00	\$3,575.35	\$68,300.00	\$64,724.65	5.2%
Capital Expenditures (-)	\$0.00	\$5,694.19	\$9,000.00	\$3,305.81	63.3%
Other Objects (-)	\$0.00	\$1,750.00	\$0.00	(\$1,750.00)	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Non-Capital Equipment (-)	\$0.00	\$6,541.43	\$7,500.00	\$958.57	87.2%
Sub-total : SPECIAL ED PROGRAMS K-12	(\$354,474.09)	(\$2,046,180.02)	(\$2,128,026.00)	(\$81,845.98)	96.2%
REMEDIAL & SUPPLEMENTAL K-12					
Salaries (-)	\$143,116.60	\$620,173.00	\$622,673.00	\$2,500.00	99.6%
Employee Benefits (-)	\$31,254.86	\$120,482.10	\$122,010.00	\$1,527.90	98.7%
Purchased Services (-)	\$14,775.21	\$59,023.92	\$58,000.00	(\$1,023.92)	101.8%
Supplies & Materials (-)	\$22,604.76	\$29,035.22	\$33,175.00	\$4,139.78	87.5%
Sub-total : REMEDIAL & SUPPLEMENTAL K-12	(\$211,751.43)	(\$828,714.24)	(\$835,858.00)	(\$7,143.76)	99.1%
INTERSCHOLASTIC PROGRAMS					
Salaries (-)	\$27,509.69	\$117,352.73	\$120,000.00	\$2,647.27	97.8%
Employee Benefits (-)	\$1,094.44	\$5,566.67	\$6,706.00	\$1,139.33	83.0%
Supplies & Materials (-)	\$0.00	\$7,678.50	\$9,200.00	\$1,521.50	83.5%
Capital Expenditures (-)	\$0.00	\$0.00	\$1,500.00	\$1,500.00	0.0%
Other Objects (-)	\$0.00	\$5,500.00	\$5,500.00	\$0.00	100.0%
Sub-total : INTERSCHOLASTIC PROGRAMS	(\$28,604.13)	(\$136,097.90)	(\$142,906.00)	(\$6,808.10)	95.2%
SUMMER SCHOOL PROGRAMS					
Salaries (-)	\$10,400.00	\$51,680.00	\$56,800.00	\$5,120.00	91.0%
Employee Benefits (-)	\$541.68	\$2,518.69	\$3,104.00	\$585.31	81.1%
Supplies & Materials (-)	\$72.65	\$2,972.32	\$3,000.00	\$27.68	99.1%
Sub-total : SUMMER SCHOOL PROGRAMS	(\$11,014.33)	(\$57,171.01)	(\$62,904.00)	(\$5,732.99)	90.9%
GIFTED PROGRAMS					
Salaries (-)	\$135,656.71	\$585,780.52	\$589,012.00	\$3,231.48	99.5%
Employee Benefits (-)	\$34,434.95	\$131,448.32	\$130,476.00	(\$972.32)	100.7%
Supplies & Materials (-)	\$24.48	\$5,650.99	\$5,375.00	(\$275.99)	105.1%
Other Objects (-)	\$0.00	\$774.00	\$650.00	(\$124.00)	119.1%
Sub-total : GIFTED PROGRAMS	(\$170,116.14)	(\$723,653.83)	(\$725,513.00)	(\$1,859.17)	99.7%
BILINGUAL PROGRAMS					
Salaries (-)	\$159,425.16	\$698,577.36	\$692,343.00	(\$6,234.36)	100.9%
Employee Benefits (-)	\$27,800.38	\$112,929.79	\$94,995.00	(\$17,934.79)	118.9%
Purchased Services (-)	\$0.00	\$0.00	\$4,000.00	\$4,000.00	0.0%
Supplies & Materials (-)	\$6,699.13	\$11,282.12	\$9,925.00	(\$1,357.12)	113.7%
Sub-total : BILINGUAL PROGRAMS	(\$193,924.67)	(\$822,789.27)	(\$801,263.00)	\$21,526.27	102.7%
ATTENDANCE & SOCIAL WORK					
Salaries (-)	\$107,369.05	\$507,215.06	\$512,762.00	\$5,546.94	98.9%
Employee Benefits (-)	\$16,980.81	\$66,839.59	\$67,277.00	\$437.41	99.3%
Purchased Services (-)	\$0.00	\$3,084.91	\$4,450.00	\$1,365.09	69.3%
Supplies & Materials (-)	\$0.00	\$2,044.72	\$2,275.00	\$230.28	89.9%
Sub-total : ATTENDANCE & SOCIAL WORK	(\$124,349.86)	(\$579,184.28)	(\$586,764.00)	(\$7,579.72)	98.7%
HEALTH SERVICES					
Salaries (-)	\$9,221.47	\$197,578.38	\$218,440.00	\$20,861.62	90.4%

Operating Statement with Budget

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Report: rptGLOperatingStatementwithBudget

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Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Employee Benefits (-)	\$2,834.78	\$44,099.14	\$78,400.00	\$34,300.86	56.2%
Purchased Services (-)	\$0.00	\$19,350.16	\$102,000.00	\$82,649.84	19.0%
Supplies & Materials (-)	\$689.44	\$6,157.20	\$8,000.00	\$1,842.80	77.0%
Capital Expenditures (-)	\$0.00	\$0.00	\$3,000.00	\$3,000.00	0.0%
Other Objects (-)	\$241.80	\$241.80	\$900.00	\$658.20	26.9%
Non-Capital Equipment (-)	\$0.00	\$1,027.99	\$1,800.00	\$772.01	57.1%
Sub-total : HEALTH SERVICES	(\$12,987.49)	(\$268,454.67)	(\$412,540.00)	(\$144,085.33)	65.1%
PSYCHOLOGICAL SERVICES					
Salaries (-)	\$46,381.00	\$200,985.00	\$200,985.00	\$0.00	100.0%
Employee Benefits (-)	\$4,804.37	\$18,855.72	\$18,701.00	(\$154.72)	100.8%
Purchased Services (-)	\$0.00	\$1,964.18	\$1,500.00	(\$464.18)	130.9%
Supplies & Materials (-)	\$82.56	\$408.79	\$1,025.00	\$616.21	39.9%
Sub-total : PSYCHOLOGICAL SERVICES	(\$51,267.93)	(\$222,213.69)	(\$222,211.00)	\$2.69	100.0%
SPEECH PATHOLOGY & AUDIOLOGY					
Salaries (-)	\$84,680.40	\$366,349.00	\$351,350.00	(\$14,999.00)	104.3%
Employee Benefits (-)	\$16,067.66	\$61,684.73	\$61,673.00	(\$11.73)	100.0%
Purchased Services (-)	\$25.90	\$893.35	\$1,400.00	\$506.65	63.8%
Supplies & Materials (-)	\$0.00	\$717.72	\$1,550.00	\$832.28	46.3%
Sub-total : SPEECH PATHOLOGY & AUDIOLOGY	(\$100,773.96)	(\$429,644.80)	(\$415,973.00)	\$13,671.80	103.3%
OTHER SUPPORT SERVICES - PUPILS					
Salaries (-)	\$11,745.48	\$123,906.56	\$109,470.00	(\$14,436.56)	113.2%
Employee Benefits (-)	\$888.59	\$8,357.43	\$8,044.00	(\$313.43)	103.9%
Purchased Services (-)	\$0.00	\$650.00	\$0.00	(\$650.00)	0.0%
Capital Expenditures (-)	(\$2,000.00)	(\$2,000.00)	\$0.00	\$2,000.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - PUPILS	(\$10,634.07)	(\$130,913.99)	(\$117,514.00)	\$13,399.99	111.4%
IMPROVEMENT OF INSTRUCTION					
Salaries (-)	\$34,117.74	\$418,890.49	\$460,778.00	\$41,887.51	90.9%
Employee Benefits (-)	\$5,544.74	\$63,712.99	\$62,553.00	(\$1,159.99)	101.9%
Purchased Services (-)	\$1,600.00	\$56,444.47	\$100,950.00	\$44,505.53	55.9%
Supplies & Materials (-)	\$480.00	\$824.63	\$1,800.00	\$975.37	45.8%
Other Objects (-)	\$2,462.66	\$4,477.31	\$2,700.00	(\$1,777.31)	165.8%
Sub-total : IMPROVEMENT OF INSTRUCTION	(\$44,205.14)	(\$544,349.89)	(\$628,781.00)	(\$84,431.11)	86.6%
EDUCATIONAL MEDIA					
Salaries (-)	\$71,322.92	\$309,940.72	\$310,203.00	\$262.28	99.9%
Employee Benefits (-)	\$13,071.65	\$50,294.18	\$49,883.00	(\$411.18)	100.8%
Purchased Services (-)	\$0.00	\$16.89	\$0.00	(\$16.89)	0.0%
Supplies & Materials (-)	\$843.17	\$20,806.89	\$20,500.00	(\$306.89)	101.5%
Sub-total : EDUCATIONAL MEDIA	(\$85,237.74)	(\$381,058.68)	(\$380,586.00)	\$472.68	100.1%
ASSESSMENT & TESTING					
Purchased Services (-)	\$24,927.51	\$24,927.51	\$0.00	(\$24,927.51)	0.0%
Supplies & Materials (-)	\$0.00	\$0.00	\$322.00	\$322.00	0.0%

Operating Statement with Budget

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Report: rptGLOperatingStatementwithBudget

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Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : ASSESSMENT & TESTING	(\$24,927.51)	(\$24,927.51)	(\$322.00)	\$24,605.51	7741.5%
ADMIN SERVICES - BOARD OF ED					
Employee Benefits (-)	\$0.00	\$5,750.86	\$8,000.00	\$2,249.14	71.9%
Purchased Services (-)	\$12,296.72	\$137,370.42	\$219,200.00	\$81,829.58	62.7%
Supplies & Materials (-)	\$243.97	\$1,154.71	\$2,500.00	\$1,345.29	46.2%
Other Objects (-)	\$0.00	\$14,928.00	\$15,000.00	\$72.00	99.5%
Sub-total : ADMIN SERVICES - BOARD OF ED	(\$12,540.69)	(\$159,203.99)	(\$244,700.00)	(\$85,496.01)	65.1%
SUPERINTENDENT					
Salaries (-)	\$21,766.52	\$283,954.01	\$283,955.00	\$0.99	100.0%
Employee Benefits (-)	\$4,614.15	\$60,663.12	\$60,989.00	\$325.88	99.5%
Purchased Services (-)	\$0.00	\$3,181.71	\$4,000.00	\$818.29	79.5%
Supplies & Materials (-)	\$15.98	\$1,037.79	\$2,000.00	\$962.21	51.9%
Capital Expenditures (-)	\$0.00	\$541.20	\$0.00	(\$541.20)	0.0%
Other Objects (-)	\$2,633.65	\$3,234.65	\$3,500.00	\$265.35	92.4%
Sub-total : SUPERINTENDENT	(\$29,030.30)	(\$352,612.48)	(\$354,444.00)	(\$1,831.52)	99.5%
ADMIN SERVICES - SPECIAL ED					
Salaries (-)	\$12,594.70	\$163,730.62	\$163,733.00	\$2.38	100.0%
Employee Benefits (-)	\$4,678.30	\$51,025.90	\$55,042.00	\$4,016.10	92.7%
Other Objects (-)	\$0.00	\$0.00	\$300.00	\$300.00	0.0%
Sub-total : ADMIN SERVICES - SPECIAL ED	(\$17,273.00)	(\$214,756.52)	(\$219,075.00)	(\$4,318.48)	98.0%
WORKERS COMPENSATION INSURANCE					
Purchased Services (-)	\$90,599.00	\$93,440.00	\$76,000.00	(\$17,440.00)	122.9%
Sub-total : WORKERS COMPENSATION INSURANCE	(\$90,599.00)	(\$93,440.00)	(\$76,000.00)	\$17,440.00	122.9%
PROPERTY INSURANCE					
Purchased Services (-)	\$113,188.00	\$113,188.00	\$124,000.00	\$10,812.00	91.3%
Sub-total : PROPERTY INSURANCE	(\$113,188.00)	(\$113,188.00)	(\$124,000.00)	(\$10,812.00)	91.3%
PRINCIPAL					
Salaries (-)	\$57,805.80	\$763,613.54	\$768,509.00	\$4,895.46	99.4%
Employee Benefits (-)	\$19,254.58	\$225,197.65	\$228,191.00	\$2,993.35	98.7%
Purchased Services (-)	\$77.19	\$4,116.59	\$5,600.00	\$1,483.41	73.5%
Supplies & Materials (-)	\$0.00	\$1,103.96	\$4,000.00	\$2,896.04	27.6%
Capital Expenditures (-)	\$0.00	\$3,443.84	\$3,444.00	\$0.16	100.0%
Other Objects (-)	\$0.00	\$3,690.84	\$2,000.00	(\$1,690.84)	184.5%
Sub-total : PRINCIPAL	(\$77,137.57)	(\$1,001,166.42)	(\$1,011,744.00)	(\$10,577.58)	99.0%
OTHER SUPPORT SERVICES - SCH ADMIN					
Salaries (-)	\$9,298.48	\$120,880.00	\$120,880.00	\$0.00	100.0%
Employee Benefits (-)	\$2,723.59	\$33,306.00	\$33,499.00	\$193.00	99.4%
Supplies & Materials (-)	\$0.00	\$0.00	\$275.00	\$275.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$650.00	\$650.00	0.0%

Operating Statement with Budget

Lincolnwood School District 74

Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Sub-total : OTHER SUPPORT SERVICES - SCH ADMIN	(\$12,022.07)	(\$154,186.00)	(\$155,304.00)	(\$1,118.00)	99.3%
OPERATION OF BUSINESS SERVICES					
Salaries (-)	\$16,800.52	\$218,407.00	\$218,407.00	\$0.00	100.0%
Employee Benefits (-)	\$3,058.64	\$37,612.71	\$37,819.00	\$206.29	99.5%
Other Objects (-)	\$0.00	\$908.39	\$2,000.00	\$1,091.61	45.4%
Sub-total : OPERATION OF BUSINESS SERVICES	(\$19,859.16)	(\$256,928.10)	(\$258,226.00)	(\$1,297.90)	99.5%
FISCAL SERVICES					
Salaries (-)	\$20,164.48	\$262,091.68	\$262,468.00	\$376.32	99.9%
Employee Benefits (-)	\$8,734.88	\$108,075.65	\$111,432.00	\$3,356.35	97.0%
Purchased Services (-)	(\$2,461.00)	\$109,100.55	\$115,940.00	\$6,839.45	94.1%
Supplies & Materials (-)	\$318.44	\$5,590.16	\$5,600.00	\$9.84	99.8%
Other Objects (-)	\$2,967.16	\$33,592.92	\$30,000.00	(\$3,592.92)	112.0%
Sub-total : FISCAL SERVICES	(\$29,723.96)	(\$518,450.96)	(\$525,440.00)	(\$6,989.04)	98.7%
FACILITY ACQUISITION & CONSTRUCTION					
Purchased Services (-)	\$0.00	\$106,188.59	\$401,451.00	\$295,262.41	26.5%
Capital Expenditures (-)	\$0.00	\$2,968,989.27	\$3,255,700.00	\$286,710.73	91.2%
Sub-total : FACILITY ACQUISITION & CONSTRUCTION	\$0.00	(\$3,075,177.86)	(\$3,657,151.00)	(\$581,973.14)	84.1%
OPERATION & MAINTENANCE OF PLANT					
Salaries (-)	\$44,504.11	\$571,055.48	\$589,279.00	\$18,223.52	96.9%
Employee Benefits (-)	\$14,767.64	\$180,353.20	\$183,322.00	\$2,968.80	98.4%
Purchased Services (-)	\$131,755.87	\$1,097,197.13	\$1,113,000.00	\$15,802.87	98.6%
Supplies & Materials (-)	\$39,633.22	\$534,781.29	\$559,082.00	\$24,300.71	95.7%
Capital Expenditures (-)	\$72,219.50	\$460,508.92	\$508,741.00	\$48,232.08	90.5%
Other Objects (-)	\$0.00	\$605.00	\$800.00	\$195.00	75.6%
Non-Capitalized Equipment (-)	\$0.00	\$6,908.80	\$5,000.00	(\$1,908.80)	138.2%
Sub-total : OPERATION & MAINTENANCE OF PLANT	(\$302,880.34)	(\$2,851,409.82)	(\$2,959,224.00)	(\$107,814.18)	96.4%
PUPIL TRANSPORTATION					
Purchased Services (-)	\$196,138.48	\$1,829,773.52	\$1,735,000.00	(\$94,773.52)	105.5%
Sub-total : PUPIL TRANSPORTATION	(\$196,138.48)	(\$1,829,773.52)	(\$1,735,000.00)	\$94,773.52	105.5%
FOOD SERVICES					
Salaries (-)	\$22,693.51	\$309,717.76	\$310,681.00	\$963.24	99.7%
Employee Benefits (-)	\$8,640.64	\$123,004.98	\$122,205.00	(\$799.98)	100.7%
Purchased Services (-)	\$936.30	\$11,606.70	\$6,300.00	(\$5,306.70)	184.2%
Supplies & Materials (-)	\$12,869.38	\$304,917.16	\$310,500.00	\$5,582.84	98.2%
Capital Expenditures (-)	\$0.00	\$4,552.97	\$11,000.00	\$6,447.03	41.4%
Other Objects (-)	\$99.00	\$2,332.38	\$2,400.00	\$67.62	97.2%
Non-Capitalized Equipment (-)	\$952.86	\$2,856.01	\$4,000.00	\$1,143.99	71.4%
Sub-total : FOOD SERVICES	(\$46,191.69)	(\$758,987.96)	(\$767,086.00)	(\$8,098.04)	98.9%
INTERNAL SERVICES					

Operating Statement with Budget

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Lincolnwood School District 74

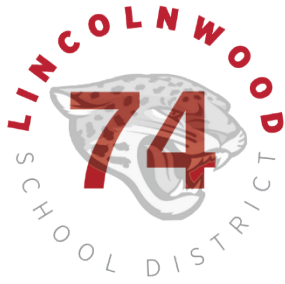
Treasurers Report FUND- All Funds For the Period 06/01/2026 through 06/30/2026

Fiscal Year: 2025-2026

	<u>06/01/2026 - 06/30/2026</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Purchased Services (-)	\$2,551.08	\$31,013.88	\$26,275.00	(\$4,738.88)	118.0%
Supplies & Materials (-)	\$0.00	\$2,141.50	\$2,100.00	(\$41.50)	102.0%
Sub-total : INTERNAL SERVICES	(\$2,551.08)	(\$33,155.38)	(\$28,375.00)	\$4,780.38	116.8%
INFORMATION SERVICES					
Salaries (-)	\$7,128.52	\$92,671.00	\$92,671.00	\$0.00	100.0%
Employee Benefits (-)	\$4,833.58	\$53,363.62	\$53,626.00	\$262.38	99.5%
Purchased Services (-)	\$125.27	\$20,018.68	\$21,000.00	\$981.32	95.3%
Supplies & Materials (-)	\$344.86	\$5,058.68	\$8,000.00	\$2,941.32	63.2%
Other Objects (-)	\$0.00	\$1,164.99	\$1,400.00	\$235.01	83.2%
Sub-total : INFORMATION SERVICES	(\$12,432.23)	(\$172,276.97)	(\$176,697.00)	(\$4,420.03)	97.5%
OTHER SUPPORT SERVICES - ADMIN					
Salaries (-)	\$44,635.80	\$582,974.01	\$581,551.00	(\$1,423.01)	100.2%
Employee Benefits (-)	\$13,761.09	\$165,314.26	\$171,650.00	\$6,335.74	96.3%
Purchased Services (-)	\$0.00	\$0.00	\$500.00	\$500.00	0.0%
Other Objects (-)	\$0.00	\$0.00	\$200.00	\$200.00	0.0%
Sub-total : OTHER SUPPORT SERVICES - ADMIN	(\$58,396.89)	(\$748,288.27)	(\$753,901.00)	(\$5,612.73)	99.3%
COMMUNITY SERVICES					
Purchased Services (-)	\$0.00	\$100.00	\$1,000.00	\$900.00	10.0%
Supplies & Materials (-)	\$495.00	\$1,514.80	\$1,515.00	\$0.20	100.0%
Sub-total : COMMUNITY SERVICES	(\$495.00)	(\$1,614.80)	(\$2,515.00)	(\$900.20)	64.2%
PAYMENTS TO OTHER LEAs					
Purchased Services (-)	\$0.00	\$251,655.46	\$261,130.00	\$9,474.54	96.4%
Other Objects (-)	\$34,398.35	\$3,060,898.49	\$3,079,400.00	\$18,501.51	99.4%
Sub-total : PAYMENTS TO OTHER LEAs	(\$34,398.35)	(\$3,312,553.95)	(\$3,340,530.00)	(\$27,976.05)	99.2%
DEBT SERVICE - INTEREST					
Interest on Bonds Outstanding (-)	\$261,675.00	\$536,325.00	\$536,325.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - INTEREST	(\$261,675.00)	(\$536,325.00)	(\$536,325.00)	\$0.00	100.0%
DEBT SERVICE - PRINCIPAL					
Principal Payments on Bonds Outstanding (-)	\$0.00	\$865,000.00	\$865,000.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - PRINCIPAL	\$0.00	(\$865,000.00)	(\$865,000.00)	\$0.00	100.0%
DEBT SERVICE - OTHER					
Debt Service Fees (-)	\$0.00	\$2,250.00	\$2,250.00	\$0.00	100.0%
Sub-total : DEBT SERVICE - OTHER	\$0.00	(\$2,250.00)	(\$2,250.00)	\$0.00	100.0%
Total : EXPENDITURES	(\$5,271,012.89)	(\$35,438,968.31)	(\$37,230,000.00)	(\$1,791,031.69)	95.2%
NET INCREASE (DECREASE)	(\$2,689,500.39)	(\$1,002,282.94)	(\$2,214,000.00)	(\$1,211,717.06)	45.3%

End of Report

Operating Statement with Budget



Executive Summary Finance Committee

DATE: August 20, 2026

TOPIC: SD74 Final Budget for Fiscal Year 2027

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 2027 Budget was presented at the August 6, 2026 Board of Education. The attached final Budget will be presented for its September 2, 2026 formal adoption at the Public Hearing held during the Board of Education meeting.

Background

Revenues: \$33,975,000

Real estate taxes account for 82.9 % of total anticipated revenue. The District may receive approximately \$28,178,000 from local property taxes, likely to arrive later than the traditional August 1st date followed by the March 1, 2027 collections.

The District anticipates receiving \$3,207,253 which is approximately 9.4 % of its revenue, from local sources primarily stemming from fees, tuition, interest and personal property replacement taxes.

State-derived funds account for 5.1% of total revenue. The majority of this \$1,720,447 will come from the Evidence Based Funding formula and the Transportation Claim.

Federal revenues of \$869,300 account for 2.6% of total revenue from Title I, Title III, IDEA and School Improvement grants.

Expenditures: \$38,595,000

Salaries & Benefits

Overall, salaries are expected to be \$18,533,655 which is 5.0% above last year's actual amount of \$17,634,189. The Business Office conducted an in depth review of all salaries because this object represents 47.9% of the total planned expenditures. The prominent factors influencing this estimate are teachers' salary schedule levels and class advancements, the raises associated with the new LSSU CBA, retirements, four teachers added to the retirement track, new hires for resignations, and the anticipation of fully staffing the open FTE Substitute and paraprofessional positions.

As for benefits, PPO medical insurance increased by 17.5%, HMO medical increased by 17.4%, dental increased by 3.9%, 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 decreased slightly from 10.34% to 10.0%. The District's IMRF rate will decrease on January 1, 2027 from 8.07% to 6.82%. The overall cost of benefits is estimated to be up 17.2% to \$4,447,320. 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 \$4,964,109 the approximate 20.4% increase in purchased services corresponds to architect/engineering fees for construction, rising transportation costs, the special education cooperative, and insurance costs for workers' compensation and property/casualty/liability.

Supplies & Materials

Expenditures are projected to be \$1,650,340 which is a 11.6% increase. Approximately \$73,300 could be covered by grant funds. Curriculum materials, food services, and energy will be the substantial expenses in this object category.

Capital Outlay

Primarily due to planned Security, Capital and Health Life Safety facilities projects, the FY27 capital outlay budget is anticipated to be \$3,219,024. An estimated \$50,000 is scheduled to be covered by grant funds.

Dues & Fees/Debt Payments

FY27 principal and interest payments of \$1,402,700 for the 2016, 2018, and 2021 series bonds are slightly less than the \$1,403,575 paid in FY26. 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 \$5,283,850 which is 16.5% more than FY26 actual expenditures of \$4,535,241.

Non-Capitalized Equipment

\$147,940 is 48.4% more than last year's \$99,694 in actual expenses. The expenditures are anticipated to be higher due to Technology/Security purchases throughout the District.

Termination Benefits

\$348,762 is 30.9% more than the FY26 expenditures. One LSSU member will begin retiree insurance and one LTA member will receive a \$35,000 lump sum payout in January. The service recognition benefit pay and THIS insurance rates have increased along with the anticipated insurance costs associated with the one support staff retiree.

Fund Balance

As of June 30, 2026 the District's fund balance was \$27,355,555. The projected fund balance for June 30, 2027 is \$28,735,555. The Illinois State Board of Education budget form indicates SD74 will be submitting an unbalanced budget due to less anticipated operational fund revenues than expenditures. ISBE does NOT require a Deficit Reduction Plan in this case.

General Comments

The legal process to adopt a budget requires notice to be given to the general public. That notice was published in the July 30, 2026 *Lincolnwood Review*. It announced the availability of the Tentative Budget and the Public Hearing at the September 2nd Regular Board of Education meeting.

Last year, Administrative Costs were budgeted less than the 5.0% limit set by Section 17-1.5 of the School Code. The attached FY27 Budget indicates SD74 will EXCEED the 5.0% limit this year with a 7.0% increase. The overage was primarily caused by the 17.5% PPO increase and the 17.4% HMO increase.

Fiscal Impact

\$27,355,555 Beginning Fund Balance July 1, 2026

+\$33,975,000 Budgeted Revenues

-\$38,595,000 Budgeted Expenditures

+\$ 6,000,000 Bond Issuance

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\$28,735,555 Projected Ending Fund Balance on June 30, 2027

Please see the attached FY27 Budget presentation for further details.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to adopt the Fiscal Year 2027 Budget after the Public Hearing at the Board of Education meeting on September 2, 2026.



FY27 Final Budget

Finance Committee Meeting

August 20, 2026

Fiscal Year 2027 Budget Timeline

Date	Activity	Location
MAY 21	Review assumptions to consider for Preliminary Budgeting	Finance Mtg
JUN 11	Present Preliminary Budget for review and discussion	Finance Mtg
JUL 23	Present Tentative Budget, Request 30-day notice in newspaper	Finance Mtg
JUL 30	Display the Tentative Budget on District's Website	Website
JUL 30	Publish 30-day notice of Budget Availability & Budget Public Hearing	Newspaper
AUG 06	Present the Tentative Budget to the Board of Education	Board Mtg
AUG 20	Present the Final Budget to the Finance Committee Meeting	Finance Mtg
SEP 02	Public Hearing & Budget Adoption	Board Mtg
SEP 04	Display the Adopted Budget on the District's Website	SD74 Website
SEP 04	File certified copy of Budget with Cook County Clerk	CCC Online
SEP 04	Submit Budget electronically to ISBE	ISBE Online

Summary of Updates between Tentative to Final FY27 Budget

FY26 data changed from draft/unaudited to final/NTST-audited

- *EOY Fund Balance is now \$27,355,555 instead of \$27,366,223*

FY27 Revenue Budget remains the same at \$33,975,000

FY27 Expenditure Budget decreased to \$38,595,000 instead of \$38,720,000

- *Fund 40 Transportation/Reg. Ed is now \$1,110,000 instead of \$1,235,000*

FY27 EOY Fund Balance now projected as \$28,735,555 instead of \$28,621,223

Prior Fiscal Year 2026 Review: Fund Balance

Fund	Description	7/01/25 FB	FY26 Revenue	FY26 Expense	FY26 Transfers	6/30/26 FB
10	Ed.	\$17,574,445	\$27,777,429	-\$25,530,439		\$19,821,435
20	O&M	\$2,192,302	\$2,474,924	-\$2,628,959		\$2,038,267
30	Debt Serv.	\$693,837	\$1,460,541	-\$1,403,575		\$750,803
40	Transp.	\$1,943,959	\$1,560,000	-\$1,829,774		\$1,674,186
51	IMRF	\$717,354	\$108,300	-\$218,535		\$607,119
52	SS/Med.	\$349,846	\$395,366	-\$410,881		\$334,331
60	Cap. Proj.	\$3,580,606	\$283,124	-\$3,075,178		\$788,553
70	Wrk. Cash	\$626,938	\$22,081	\$0		\$649,020
80	Tort	\$500,409	\$145,026	-\$206,628		\$438,807
90	HLS	\$178,140	\$209,894	-\$135,000		\$253,034
		\$28,357,838	\$34,436,685	-\$35,438,968	\$0	\$27,355,555

Prior Fiscal Year 2026 Review: Fund Balance/Operating Funds ONLY

Fund	Description	7/01/25 FB	FY26 Revenue	FY26 Expense	FY26 Transfers	6/30/26 FB	FB Delta
10	Ed.	\$17,574,445	\$27,777,429	-\$25,530,439		\$19,821,435	12.79%
20	O&M	\$2,192,302	\$2,474,924	-\$2,628,959		\$2,038,267	-7.03%
30	Debt Serv.						
40	Transp.	\$1,943,959	\$1,560,000	-\$1,829,774		\$1,674,186	-13.88%
51	IMRF	\$717,354	\$108,300	-\$218,535		\$607,119	-15.37%
52	SS/Med.	\$349,846	\$395,366	-\$410,881		\$334,331	-4.43%
60	Cap. Proj.						
70	Wrk. Cash	\$626,938	\$22,081	\$0		\$649,020	3.52%
80	Tort						
90	HLS						

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\$23,404,845	\$32,338,100	-\$30,618,587	\$0	\$25,124,358	7.35%
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FY26 Review: Operating Fund Balance to Revenue Ratio

Operating Funds	Descriptions	6/30/26 FB	FY26 Revenue
10	Ed.	\$19,821,435	\$27,777,429
20	O&M	\$2,038,267	\$2,474,924
40	Transp.	\$1,674,186	\$1,560,000
70	Wrk. Cash	\$649,020	\$22,081
	Total	\$24,182,907	\$31,834,434

Fund Balance

\$24,182,907

Revenue Ratio

\$31,834,434

0.76

*0.25 is minimum
established by
BOE Policy 4:20*

FY26 Review: Actual v. Budgeted Totals

	7/01/25 FB	FY26 Revenue	FY26 Expense	FY26 Transfers	6/30/26 FB
Actual FY26	\$28,357,838	\$34,436,685	-\$35,438,968	\$0	\$27,355,555
FY26 Budget		\$35,016,000	-\$37,230,000	\$0	\$26,143,838

Actual v Budget

Actual v Budget

Actual v Budget

-\$579,315

\$1,791,032

\$1,211,717

1.7% Shortfall: Actual v Budgeted Revenues
SD74 collected \$582,236 LESS than budgeted due to the following reasons:

- \$ 683K [Real Estate Tax Collections All Tax Years]
- +\$ 101K [All other Revenues]
 - + \$76,255 Other Local
 - + \$24,500 Fed & IL Grants

4.8% Unspent: Actual v Budgeted Expenditures
SD74 spent \$1,804,621 LESS than budgeted primarily due to the following reasons:

- \$1.1m [Fund 10: Curric., Tech, SpEd, Legal, Nurse Services, Salaries/Benefits]
- \$105K [Fund 20 O&M: Telecom, Services, Security]
- \$580K [Fund 60 Capital Projects]

FY27 Budget Projections

Fund	Description	7/01/26 FB	FY27 REV Budget	FY27 EXP Budget	TRF/Bond	6/30/27 FB Budget
10	Ed.	\$19,821,435	\$27,315,628	-\$28,550,817		\$18,586,246
20	O&M	\$2,038,267	\$2,435,036	-\$2,744,001		\$1,729,302
30	Debt Serv.	\$750,803	\$1,379,798	-\$1,402,700		\$727,901
40	Transp.	\$1,674,186	\$1,565,751	-\$1,955,000		\$1,284,937
51	IMRF	\$607,119	\$122,865	-\$244,152		\$485,833
52	SS/Med.	\$334,331	\$600,562	-\$472,400		\$462,493
60	Cap. Proj.	\$788,553	\$156,000	-\$2,891,930	\$6,000,000	\$4,052,623
70	Wrk. Cash	\$649,020	\$25,845	\$0		\$674,864
80	Tort	\$438,807	\$121,833	-\$214,000		\$346,640
90	HLS	\$253,034	\$251,682	-\$120,000		\$384,716
		\$27,355,555	\$33,975,000	-\$38,595,000	\$6,000,000	\$28,735,555

Fund & Object Lens: FY27 Budgeted Expenditures FY27 Budget v. Prior FY26

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



Funds 10 & 20 will be further analyzed at the OBJECT level

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 Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
5.0%	\$17,911,732	100: Salaries	\$17,062,910
17.8%	\$3,617,825	200: Benefits	\$3,071,486
33.5%	\$1,181,144	300: Services	\$884,675
14.0%	\$1,076,940	400: Supplies & Materials	\$944,607
536.7%	\$400,124	500: Capital Over \$500	\$62,839
23.8%	\$3,880,350	600: Dues & Fees	\$3,134,028
44.4%	\$133,940	700: Non-Capital under \$500	\$92,785
25.9%	\$348,762	800: Retirement Ins./SRB	\$277,109
11.8%	\$28,550,817	²⁶ FUND 10 EXPENDITURES	\$25,530,439

Fund 20: Op. & Maintenance Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
8.9%	\$621,923	100: Salaries	\$571,056
21.6%	\$112,943	200: Benefits	\$92,902
8.0%	\$1,184,435	300: Services	\$1,097,197
7.2%	\$573,400	400: Supplies & Materials	\$534,781
-27.3%	\$236,500	500: Capital	\$325,509
32.2%	\$800	600: Dues & Fees	\$605
102.6%	\$14,000	700: Non-Capital	\$6,909
4.4%	\$2,744,001	TOTAL EXPENDITURES	\$2,628,959

Fund 30: Debt Service Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
3.5%	\$895,000	PRINCIPAL ON BONDS	\$865,000
-5.8%	\$505,450	INTEREST ON BONDS	\$536,325
0.0%	\$2,250	FEES	\$2,250
-0.1%	\$1,402,700	FUND 30 EXPENDITURES	\$1,403,575

Fund 40: Transportation Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
7.3%	\$1,110,000	TRANSPORTATION REGULAR ED	\$1,034,314
6.0%	\$790,000	TRANSPORTATION SPECIAL ED	\$745,367
9.8%	\$55,000	TRANSPORTATION FIELD TRIPS & EXTRACURR.	\$50,093
6.8%	\$1,955,000	FUND 40 EXPENDITURES	\$1,829,774

Update since Tentative Budget presented ²⁹\$1,235,000

Fund 50: IMRF, Soc. Sec. & Medicare Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
11.7%	\$244,152	DISTRICT SHARE of IMRF	\$218,535
18.5%	\$203,100	DISTRICT SHARE of SOC. SECURITY	\$171,403
12.5%	\$269,300	DISTRICT SHARE of MEDICARE	\$239,478
13.8%	\$716,552	FUND 50 EXPENDITURES	\$629,416

Fund 60: Capital Projects Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
185.9%	\$300,000	ARCHITECT/ENGINEER SERVICES	\$104,950
8733.1%	\$109,530	OTHER SERVICES	\$1,240
-16.4%	\$2,482,400	CAPITAL IMPROVEMENTS	\$2,968,988
-6.0%	\$2,891,930	FUND 60 EXPENDITURES	\$3,075,178

Fund 70: Working Cash

Fund 70 Expenditures do not exist

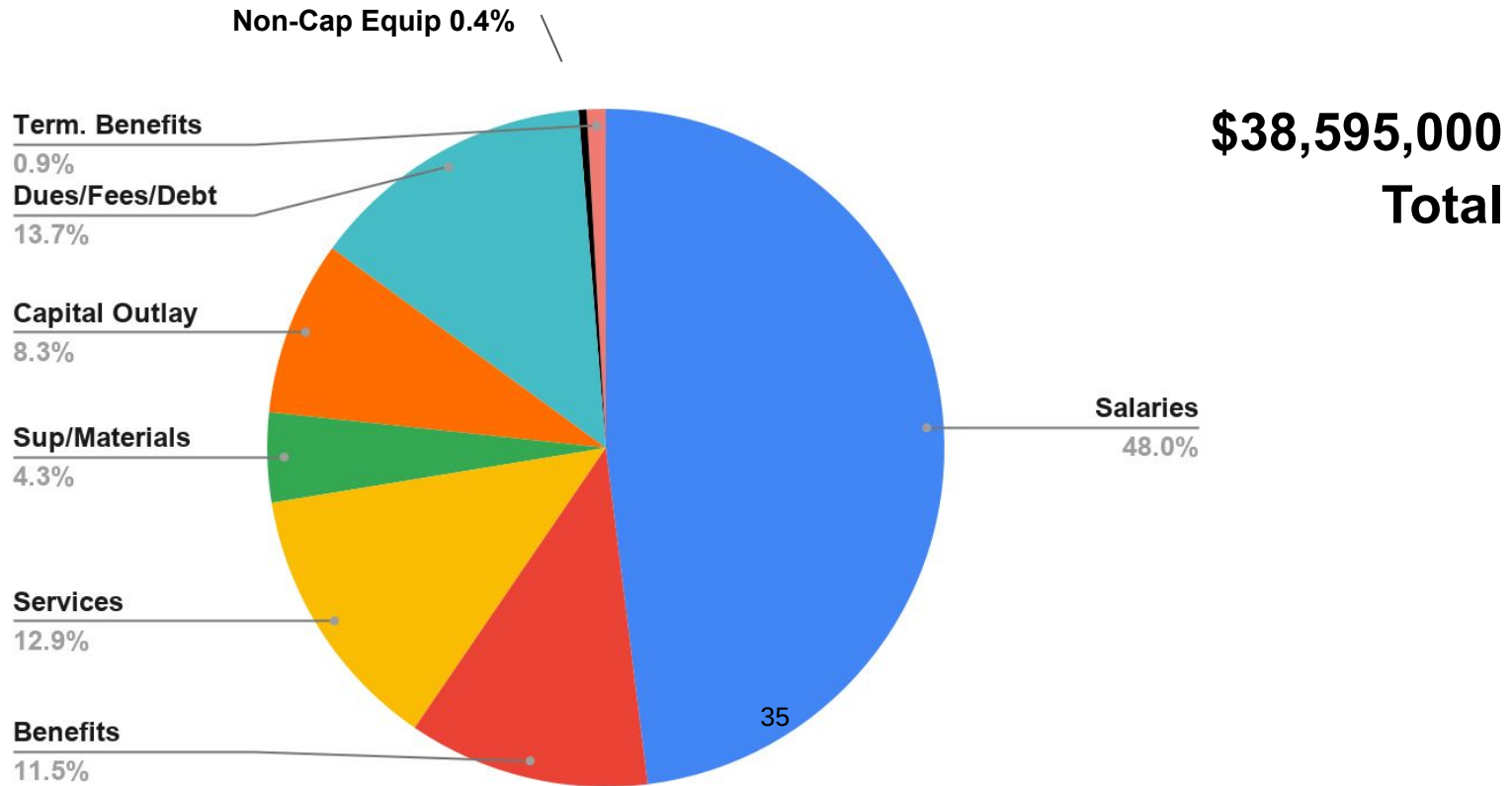
Fund 80: Tort Immunity Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
1.7%	\$95,000	INSURANCE - WORKERS COMP	\$93,440
5.1%	\$119,000	INSURANCE - LIABILITY	\$113,188
0.0%	\$0	SETTLEMENTS/JUDGMENTS	\$0
3.6%	\$214,000	FUND 80 EXPENDITURES	\$206,628

Fund 90: Health Life Safety Expenditures FY27 Budget v. Prior FY26

Delta	FY27 Budget Expenditures	Description	FY26 Actual Expenditures
2000000.0%	\$20,000	ARCHITECT/ENGINEER SERVICES	\$0
-41.2%	\$50,000	LIFE SAFETY - CONTRACTOR	\$85,000
0.0%	\$50,000	LIFE SAFETY PROJECTS - SMPG	\$50,000
-11.1%	\$120,000	TOTAL EXPENDITURES	\$135,000

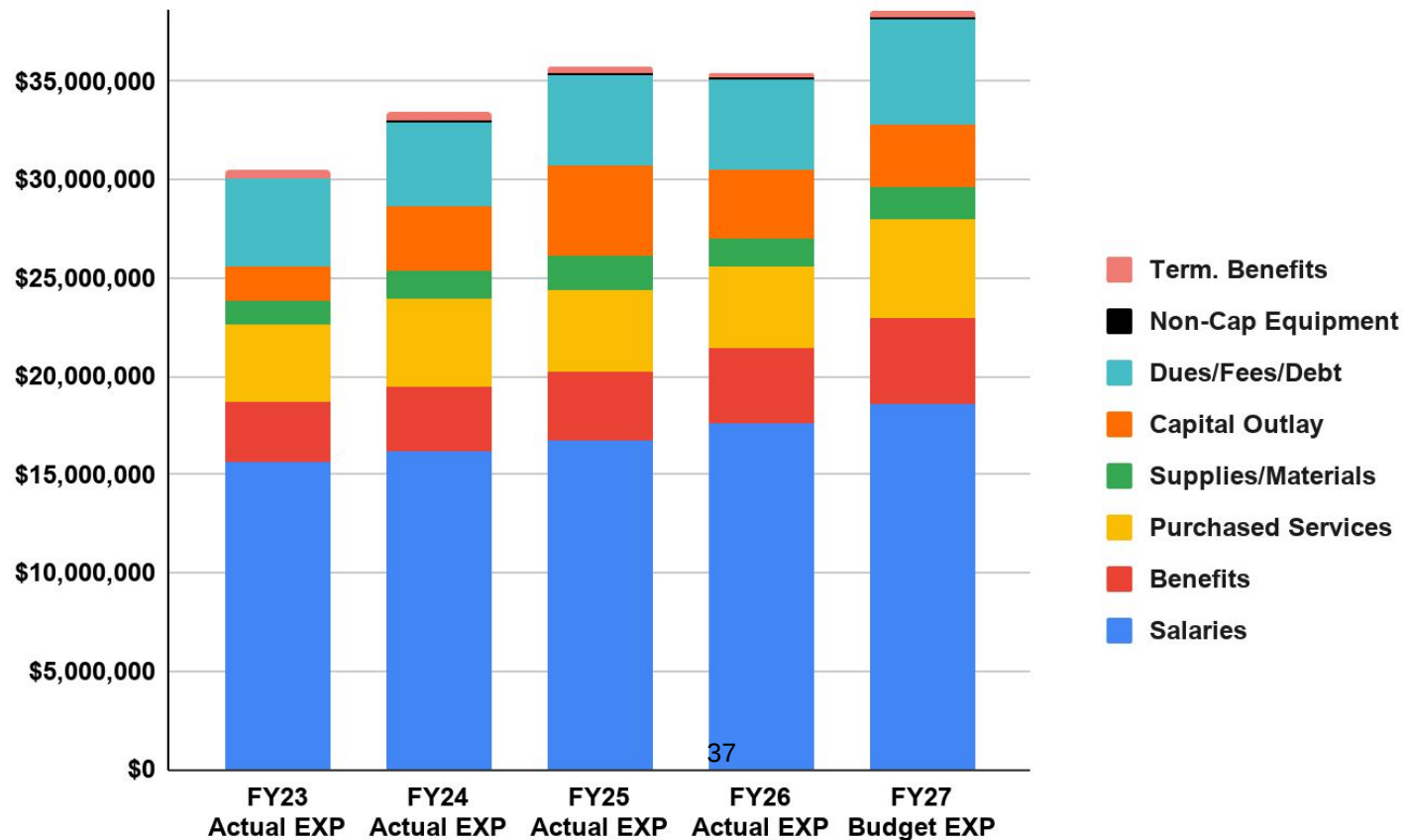
FY27 Budgeted Expenditures by OBJECT



Historical Expenditures by OBJECT

Objects: All Funds	FY23 Actual EXP	FY24 Actual EXP	FY25 Actual EXP	FY26 Actual EXP	FY27 Budget EXP
Salaries	\$15,598,687	\$16,210,409	\$16,743,031	\$17,633,966	\$18,533,655
Benefits	\$3,092,842	\$3,296,188	\$3,454,963	\$3,793,805	\$4,447,320
Purchased Services	\$3,960,226	\$4,405,254	\$4,223,630	\$4,124,461	\$4,964,109
Supplies/Materials	\$1,149,419	\$1,500,983	\$1,668,419	\$1,479,388	\$1,650,340
Capital Outlay	\$1,810,936	\$3,212,618	\$4,656,262	\$3,492,338	\$3,219,024
Dues/Fees/Debt	\$4,425,683	\$4,287,497	\$4,540,042	\$4,538,208	\$5,283,850
Non-Cap Equipment	\$68,584	\$104,462	\$102,468	\$99,693	\$147,940
Term. Benefits	\$361,553	\$413,079	\$356,497	\$277,109	\$348,762
TOTAL	\$30,467,930	\$33,430,490	\$35,745,312	\$35,438,968	\$38,595,000

Historical Expenditures by OBJECT

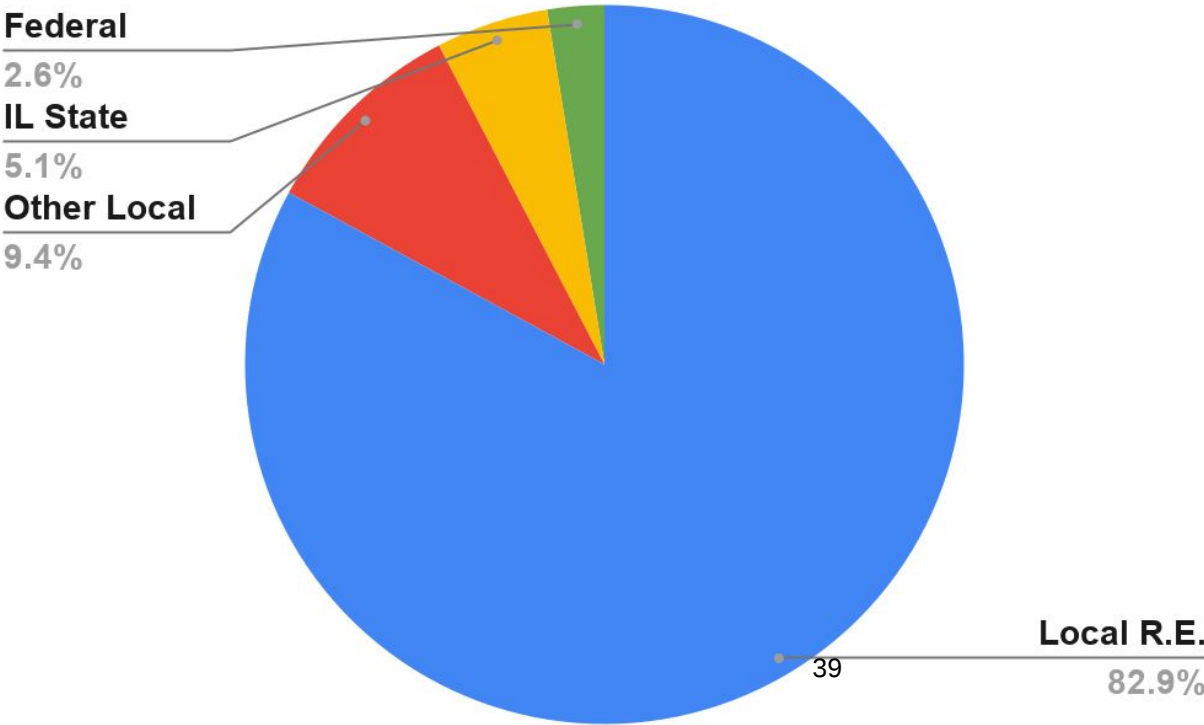


FY27 Budgeted Revenues v. Prior FY26 by SOURCE

FY27 Budget REV	vs. Prior	FY26 Actual REV	Description
\$28,178,000	-1.8%	\$28,694,790	LOCAL R.E. TAXES
\$3,207,253	2.7%	\$3,124,087	OTHER LOCAL
\$1,720,447	1.9%	\$1,688,620	IL STATE SOURCES
\$869,300	-6.4%	\$929,188	FEDERAL SOURCES
\$33,975,000	-1.3%	\$34,436,685	TOTAL

FY27 Budgeted Revenues by SOURCE

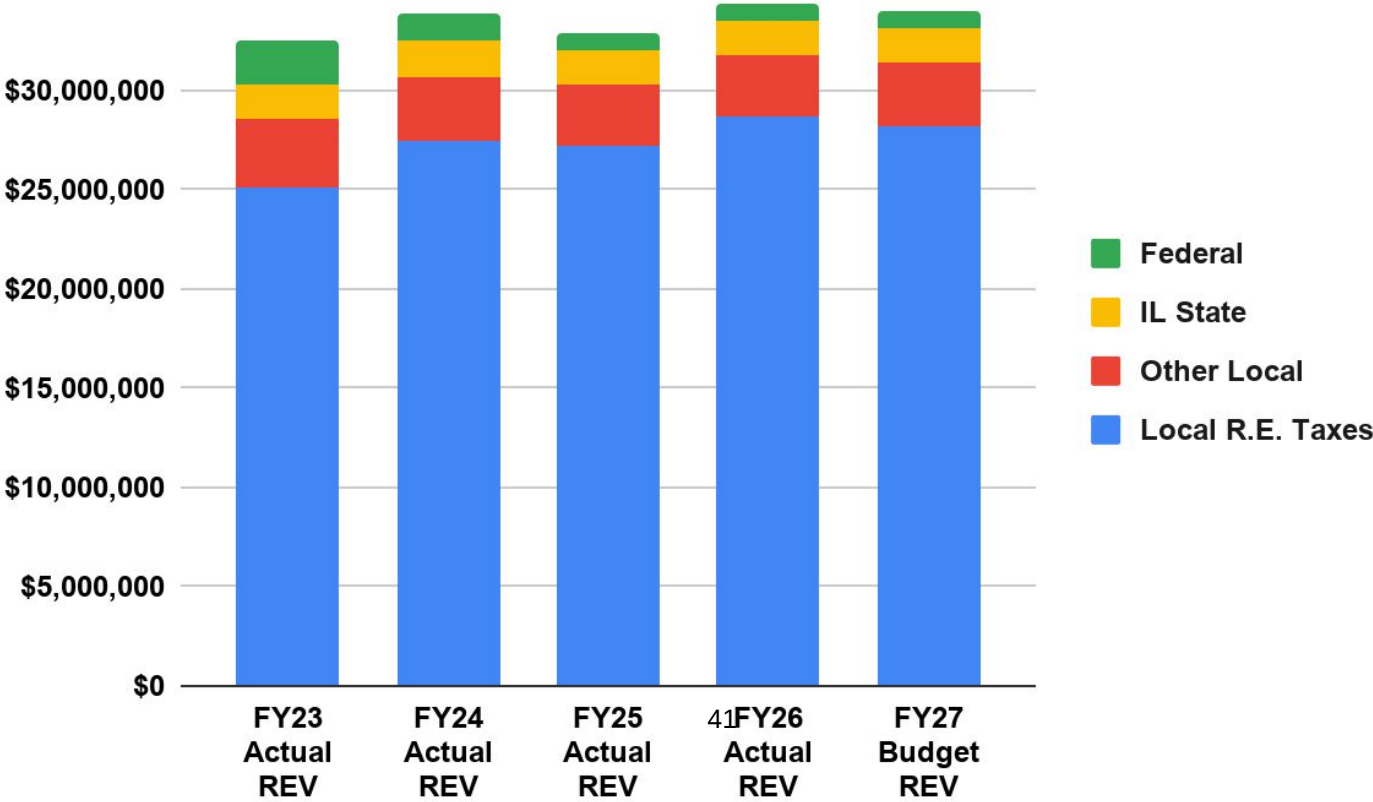
\$33,975,000
Total



Historical Revenues by SOURCE

Revenue by Source	FY23 Actual REV	FY24 Actual REV	FY25 Actual REV	FY26 Actual REV	FY27 Budget REV
Local R.E. Taxes	\$25,081,023	\$27,453,631	\$27,182,921	\$28,694,790	\$28,178,000
Other Local	\$3,557,445	\$3,194,683	\$3,121,457	\$3,124,087	\$3,207,253
IL State	\$1,641,948	\$1,856,858	\$1,757,567	\$1,688,620	\$1,720,447
Federal	\$2,267,671	\$1,381,628	\$856,124	\$929,188	\$869,300
TOTAL	\$32,548,088	\$33,886,800	\$32,918,070	\$34,436,685	\$33,975,000
Bonds (not Revenue)	\$0	\$0	\$0	\$0	\$6,000,000

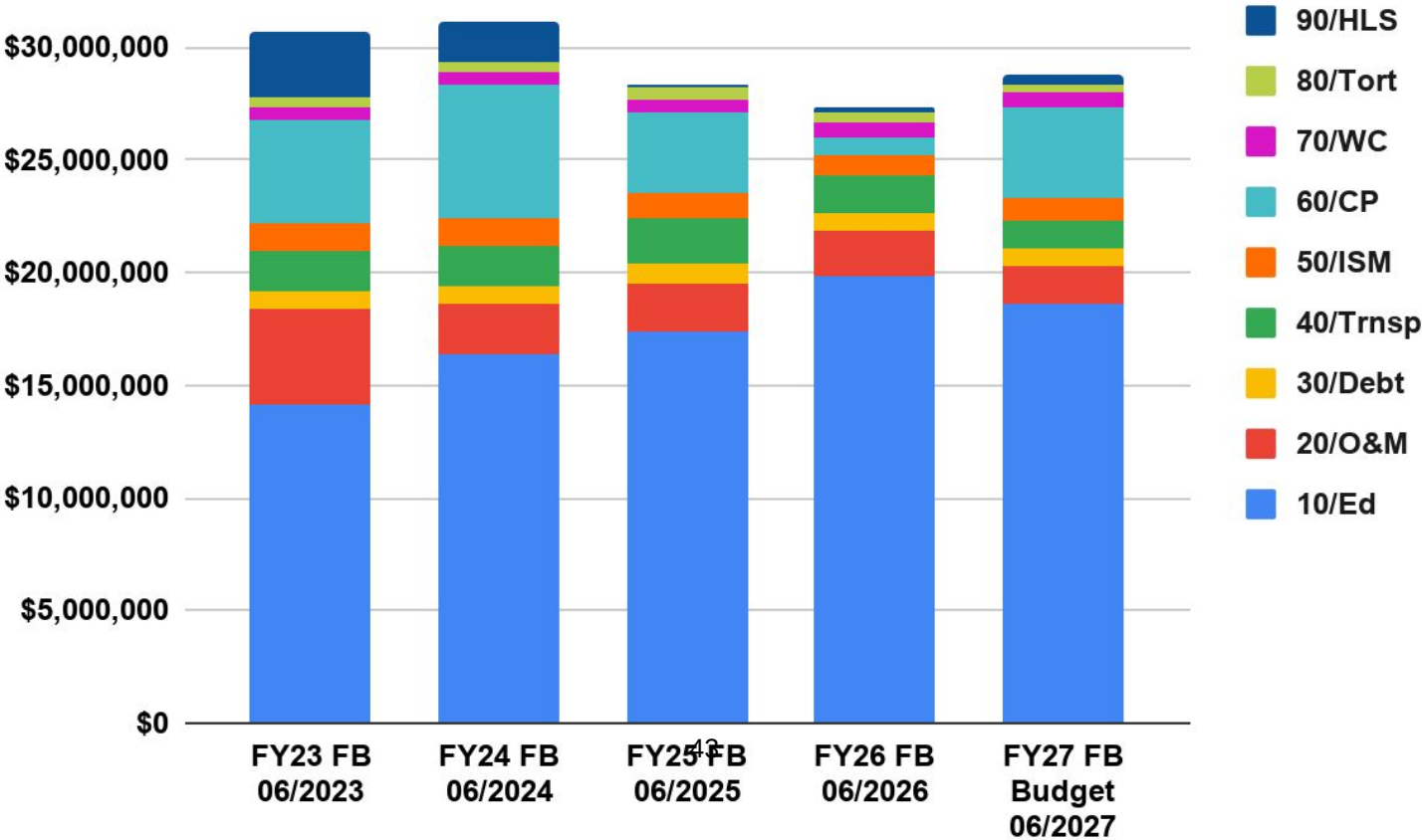
History of Revenues by SOURCE



Fund Balance History

Fund Description	Fund	FY23 FB 06/2023	FY24 FB 06/2024	FY25 FB 06/2025	FY26 FB 06/2026	FY27 FB Budget 06/2027
Educational	10/Ed	\$14,185,013	\$16,430,579	\$17,356,306	\$19,821,435	\$18,586,246
Op. & Maint.	20/O&M	\$4,215,123	\$2,129,076	\$2,203,523	\$2,038,267	\$1,729,302
Debt Service	30/Debt	\$805,374	\$820,485	\$880,501	\$750,803	\$727,901
Transportation	40/Trnsp	\$1,742,537	\$1,844,953	\$1,961,707	\$1,674,186	\$1,284,937
IMRF/FICA	50/ISM	\$1,214,388	\$1,185,146	\$1,076,867	\$941,451	\$948,326
Capital Proj.	60/CP	\$4,594,192	\$5,878,830	\$3,580,606	\$788,553	\$4,052,623
Working Cash	70/WC	\$586,340	\$604,360	\$626,858	\$649,020	\$674,865
Tort Immunity	80/Tort	\$439,582	\$477,855	\$533,239	\$438,807	\$346,640
FP/HLS	90/HLS	\$2,946,220	\$1,813,795	\$138,230	\$253,034	\$384,716
TOTAL	TOTAL	\$30,728,769	\$31,185,079	\$28,357,838	\$27,355,555	\$28,735,555

Fund Balance History



FY27 Budget Summary with Fund Balance Projections

Fund	Description	7/01/26 FB	FY27 REV Budget	FY27 EXP Budget	TRF/Bond	6/30/27 FB Budget
10	Ed.	\$19,821,435	\$27,315,628	-\$28,550,817		\$18,586,246
20	O&M	\$2,038,267	\$2,435,036	-\$2,744,001		\$1,729,302
30	Debt Serv.	\$750,803	\$1,379,798	-\$1,402,700		\$727,901
40	Transp.	\$1,674,186	\$1,565,751	-\$1,955,000		\$1,284,937
51	IMRF	\$607,119	\$122,865	-\$244,152		\$485,833
52	SS/Med.	\$334,331	\$600,562	-\$472,400		\$462,493
60	Cap. Proj.	\$788,553	\$156,000	-\$2,891,930	\$6,000,000	\$4,052,623
70	Wrk. Cash	\$649,020	\$25,845	\$0		\$674,864
80	Tort	\$438,807	\$121,833	-\$214,000		\$346,640
90	HLS	\$253,034	\$251,682	-\$120,000		\$384,716
		\$27,355,555	\$33,975,000	-\$38,595,000	\$6,000,000	\$28,735,555

FY27 Budget: Operational and Capped Funds

Fund	Description	7/01/26 FB	FY27 REV Budget	FY27 EXP Budget	TRF/Bond	6/30/27 FB Budget	Delta
10	Ed.	\$19,821,435	\$27,315,628	-\$28,550,817		\$18,586,246	-6.2%
20	O&M	\$2,038,267	\$2,435,036	-\$2,744,001		\$1,729,302	-15.2%
40	Transp.	\$1,674,186	\$1,565,751	-\$1,955,000		\$1,284,937	-23.3%
51	IMRF	\$607,119	\$122,865	-\$244,152		\$485,832	-20.0%
52	SS/Med.	\$334,331	\$600,562	-\$472,400		\$462,493	38.3%
70	Wrk. Cash	\$649,020	\$25,845	\$0		\$674,865	4.0%
80	Tort	\$438,807	\$121,833	-\$214,000		\$346,640	-21.0%
	Total	\$25,563,165	\$32,187,520	45 -\$34,180,370	\$0	\$23,570,315	-7.8%

FY27 Budget: Ratio of Fund Balance to Revenue

Operating Funds	Descriptions	6/30/27 FB Budget	FY27 Revenue
10	Ed.	\$18,586,246	\$27,315,628
20	O&M	\$1,729,302	\$2,435,036
40	Transp.	\$1,284,937	\$1,565,751
70	Wrk. Cash	\$674,865	\$25,845
Total		\$22,275,349	\$31,342,260

Fund Balance to
Revenue Ratio

\$22,275,349

\$31,342,260

0.711

*0.25 is minimum
established by
BOE Policy 4:20*

District Type:
☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

Accounting Basis:
☐ Cash
☒ Accrual

Is this an amended budget? _____ No _____

Date of Amended Budget: _____
(MM/DD/YY)

District Name: Lincolnwood SD 74
District RCDT No: 05016074002

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

Budget of Lincolnwood SD 74, County of Cook,
State of Illinois, for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

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 2nd day of September, 2026,
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, 2026 and ending June 30, 2027.

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 2nd day of September, 2026
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?js=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	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.											
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	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2026		19,821,435	2,038,267	750,803	1,674,186	941,451	788,553	649,019	438,807	253,034	
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	25,185,881	2,435,036	1,379,798	1,155,751	723,427	156,000	25,845	121,833	201,682	
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	1,260,447	0	0	410,000	0	0	0	0	50,000	
8	FEDERAL SOURCES	4000	869,300	0	0	0	0	0	0	0	0	
9	Total Direct Receipts/Revenues ⁸		27,315,628	2,435,036	1,379,798	1,565,751	723,427	156,000	25,845	121,833	251,682	
10	Receipts/Revenues for "On Behalf" Payments ²	3998	0									
11	Total Receipts/Revenues		27,315,628	2,435,036	1,379,798	1,565,751	723,427	156,000	25,845	121,833	251,682	
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	17,122,353				293,374			0		
14	SUPPORT SERVICES	2000	7,340,164	2,744,001		1,955,000	423,178	2,891,930		214,000	120,000	
15	COMMUNITY SERVICES	3000	4,100	0		0	0	0		0	0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	4,084,200	0	0	0	0	0		0	0	
17	DEBT SERVICES	5000	0	0	1,402,700	0	0	0		0	0	
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
19	Total Direct Disbursements/Expenditures ⁹		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930		214,000	120,000	
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0		0	0	
21	Total Disbursements/Expenditures		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930		214,000	120,000	
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,235,189)	(308,965)	(22,902)	(389,249)	6,875	(2,735,930)	25,845	(92,167)	131,682	
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						6,000,000				
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							6,000,000			
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 Funds ⁸		0	0	0	0	0	6,000,000	6,000,000	0	0	
47	OTHER USES OF FUNDS (8000)											
48	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
49	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							6,000,000			
50	Transfer of Working Cash Fund Interest	8120							0			
51	Transfer Among Funds	8130										
52	Transfer of Interest ⁶	8140										
53	Transfer from Capital Projects Fund to O&M Fund	8150										
54	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
55	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int	8170										
56	Proceeds to Debt Service Fund											

	A	B	C	D	E	F	G	H	I	J	K	L
1	Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.											
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	
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	6,000,000	0	0	
80	Total Other Sources/Uses of Fund		0	0	0	0	0	6,000,000	0	0	0	
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2027		18,586,246	1,729,302	727,901	1,284,937	948,326	4,052,623	674,864	346,640	384,716	
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2026		14,283									
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, 2027		14,283									
90												
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources Including Student Activity Funds) as of July 1, 2026		19,835,718	2,038,267	750,803	1,674,186	941,451	788,553	649,019	438,807	253,034	
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	25,185,881	2,435,036	1,379,798	1,155,751	723,427	156,000	25,845	121,833	201,682	
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
95	STATE SOURCES	3000	1,260,447	0	0	410,000	0	0	0	0	50,000	
96	FEDERAL SOURCES	4000	869,300	0	0	0	0	0	0	0	0	
97	Total Direct Receipts/Revenues ⁸		27,315,628	2,435,036	1,379,798	1,565,751	723,427	156,000	25,845	121,833	251,682	
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0		0	0	
99	Total Receipts/Revenues		27,315,628	2,435,036	1,379,798	1,565,751	723,427	156,000	25,845	121,833	251,682	
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	17,122,353				293,374			0		
102	SUPPORT SERVICES	2000	7,340,164	2,744,001		1,955,000	423,178	2,891,930		214,000	120,000	
103	COMMUNITY SERVICES	3000	4,100	0		0	0			0		
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	4,084,200	0	0	0	0	0		0	0	
105	DEBT SERVICES	5000	0	0	1,402,700	0	0			0	0	
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0		0	0	
107	Total Direct Disbursements/Expenditures ⁹		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930		214,000	120,000	
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 6-10 and EstExp 11-19 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		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930		214,000	120,000	
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		(1,235,189)	(308,965)	(22,902)	(389,249)	6,875	(2,735,930)	25,845	(92,167)	131,682	
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	6,000,000	6,000,000	0	0	
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	6,000,000	0	0	
117	Total Other Sources/Uses of Fund		0	0	0	0	0	6,000,000	0	0	0	
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2027		18,600,529	1,729,302	727,901	1,284,937	948,326	4,052,623	674,864	346,640	384,716	
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	17,911,732	621,923		0		0		0	0	18,533,655
125	Employee Benefits	200	3,617,825	112,943		0	716,552	0		0	0	4,447,320
126	Purchased Services	300	1,181,144	1,184,435	0	1,955,000		409,530		214,000	20,000	4,964,109
127	Supplies & Materials	400	1,076,940	573,400		0		0		0	0	1,650,340
128	Capital Outlay	500	400,124	236,500		0		2,482,400		0	100,000	3,219,024
129	Other Objects	600	3,880,350	800	1,402,700	0	0	0		0	0	5,283,850
130	Non-Capitalized Equipment	700	133,940	14,000		0		0		0	0	147,940
131	Termination Benefits	800	348,762	0		0				0		348,762
132	Total Expenditures		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930		214,000	120,000	38,595,000

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
1											
2											
3	BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026		19,832,235	1,895,527	750,803	1,674,186	941,451	771,654	649,019	438,807	253,034
4	Total Direct Receipts & Other Sources ⁸		27,315,628	2,435,036	1,379,798	1,565,751	723,427	6,156,000	6,025,845	121,833	251,682
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		27,315,628	2,435,036	1,379,798	1,565,751	723,427	6,156,000	6,025,845	121,833	251,682
12	Total Amount Available		47,147,863	4,330,563	2,130,601	3,239,937	1,664,878	6,927,654	6,674,864	560,640	504,716
13	Total Direct Disbursements & Other Uses ⁹		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930	6,000,000	214,000	120,000
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		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930	6,000,000	214,000	120,000
21	ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027		18,597,046	1,586,562	727,901	1,284,937	948,326	4,035,724	674,864	346,640	384,716
22											
23	Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026		14,283								
24	Total Direct Receipts & Other Sources ⁸		0								
25	Total Amount Available		14,283								
26	Total Direct Disbursements & Other Uses ⁹		0								
27	Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027		14,283								
28											
29	Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026		19,846,518	1,895,527	750,803	1,674,186	941,451	771,654	649,019	438,807	253,034
30	Total Direct Receipts & Other Sources ⁸		27,315,628	2,435,036	1,379,798	1,565,751	723,427	6,156,000	6,025,845	121,833	251,682
31	Total Other Receipts		0	0	0	0	0	0	0	0	0
32	Total Direct Receipts, Other Sources, & Other Receipts		27,315,628	2,435,036	1,379,798	1,565,751	723,427	6,156,000	6,025,845	121,833	251,682
33	Total Amount Available		47,162,146	4,330,563	2,130,601	3,239,937	1,664,878	6,927,654	6,674,864	560,640	504,716
34	Total Direct Disbursements & Other Uses ⁹		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930	6,000,000	214,000	120,000
35	Total Other Disbursements		0	0	0	0	0	0	0	0	0
36	Total Direct Disbursements, Other Uses, & Other Disbursements		28,550,817	2,744,001	1,402,700	1,955,000	716,552	2,891,930	6,000,000	214,000	120,000
37	Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027		18,611,329	1,586,562	727,901	1,284,937	948,326	4,035,724	674,864	346,640	384,716

	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											
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies ¹¹ (1110-1120)	-	21,894,213	2,061,221	1,354,798	1,030,751	60,865		845	93,833	196,682
6	Leasing Purposes Levy ¹²	1130									
7	Special Education Purposes Levy	1140	487,198								
8	FICA and Medicare Only Levies	1150					498,562				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	499,032								
12	Total Ad Valorem Taxes Levied by District		22,880,443	2,061,221	1,354,798	1,030,751	559,427	0	845	93,833	196,682
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	540,000	60,000		70,000	130,000	0			
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		540,000	60,000	0	70,000	130,000	0	0	0	0
19	TUITION	1300									
20	Regular Tuition from Pupils or Parents (In State)	1311	482,115								
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313	0								
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321	46,000								
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		528,115								
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									

	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	620,000	60,000	25,000	55,000	34,000	156,000	25,000	20,000	5,000
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		620,000	60,000	25,000	55,000	34,000	156,000	25,000	20,000	5,000
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	260,000								
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		260,000								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711									
79	Admissions - Other	1719									
80	Fees	1720	82,600								
81	Book Store Sales	1730	7,000								
82	Other District/School Activity Revenue (Describe & Itemize)	1790	29,400								
83	Student Activity Fund Revenues	1799									
84	Total District/School Activity Income (without Student Activity Funds 1799)		119,000	0							
85	Total District/School Activity Income (with Student Activity Funds 1799)		119,000								
86	TEXTBOOK INCOME	1800									
87	Textbook Rentals - Regular Textbooks	1811	50,000								
88	Textbook Rentals - Summer School Textbooks	1812	43,000								
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813	8,200								
90	Textbook Rentals - Other (Describe & Itemize)	1819									
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									
95	Other Textbook Income (Describe & Itemize)	1890	15								
96	Total Textbooks		101,215								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	50,000	253,815							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	0	0							
102	Refund of Prior Years' Expenditures	1950	52,050							8,000	
103	Payments of Surplus Moneys from TIF Districts	1960	0								
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980		0							
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991	20,000								
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	15,058	0	0	0	0	0			
111	Total Other Revenue from Local Sources		137,108	253,815	0	0	0	0	0	8,000	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	25,185,881	2,435,036	1,379,798	1,155,751	723,427	156,000	25,845	121,833	201,682
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)		25,185,881								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-Through Revenue from State Sources	2100									

53

	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	1,170,282								
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		1,170,282	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	89,165								
128	Special Education - Orphanage - Individual	3120	0								
129	Special Education - Orphanage - Summer Individual	3130	0								
130	Special Education - Other (Describe & Itemize)	3199									
131	Total Special Education		89,165	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				110,000					
148	Transportation - Special Education	3510				300,000					
149	Transportation - Other (Describe & Itemize)	3599									
150	Total Transportation		0	0		410,000	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		90,165	0	0	410,000	0	0	0	0	50,000
165	Total Receipts/Revenues from State Sources	3000	1,260,447	0	0	410,000	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	54	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(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
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	0								
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	17,500								
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		17,500				0				
194	TITLE I										
195	Title I - Low Income	4300	310,000								
196	Title I - Low Income - Neglected, Private	4305	50,000								
197	Title I - Migrant Education	4340									
198	Title I - Other (Describe & Itemize)	4399									
199	Total Title I		360,000	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	10,500								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	311,000								
210	Federal Special Education - IDEA Room & Board	4625	140,000								
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other (Describe & Itemize)	4699									
213	Total Federal Special Education		461,500	0		0	0				
214	CTE - PERKINS										
215	CTE - Perkins-Title IIIIE 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			55						
225	Race to the Top - Preschool Expansion Grant	4902									

	A	B	C	D	E	F	G	H	I	J	K
1											
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
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquisition	4909	30,300								
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932									
231	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
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									
237	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
238	Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State		869,300	0	0	0	0	0		0	0
239	TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES	4000	869,300	0	0	0	0	0	0	0	0
240	TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)		27,315,628	2,435,036	1,379,798	1,565,751	723,427	156,000	25,845	121,833	251,682
241	TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)		27,315,628								

	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
2											
3	10 - EDUCATIONAL FUND (ED)										
4	INSTRUCTION (ED)	1000									
5	Regular Programs	1100	8,424,309	1,633,074	295,600	604,060	344,200	1,050	115,500	348,762	11,766,555
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	293,138	109,462	2,000	5,400	0		700		410,700
8	Special Education Programs (Functions 1200 - 1220)	1200	1,732,066	446,701	3,000	13,300	9,000	0	2,000		2,206,067
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	654,460	128,380	70,000	44,475	0		0		897,315
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	124,000	1,514		9,300	5,000	5,700			145,514
15	Summer School Programs	1600	57,900	844	0	3,200					61,944
16	Gifted Programs	1650	609,597	142,469	0	5,575		650			758,291
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	727,620	125,922	3,500	18,925	0	0	0		875,967
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 Instruction¹⁴ (Without Student Activity Funds 1999)	1000	12,623,090	2,588,366	374,100	704,235	358,200	7,400	118,200	348,762	17,122,353
35	Total Instruction (With Student Activity Funds 1999)	1000	12,623,090	2,588,366	374,100	704,235	358,200	7,400	118,200	348,762	17,122,353
36	SUPPORT SERVICES (ED)	2000									
37	Support Services - Pupil	2100									
38	Attendance & Social Work Services	2110	543,562	68,615	5,120	1,900					619,197
39	Guidance Services	2120									0
40	Health Services	2130	231,003	22,811	5,200	8,000	7,700	900	7,000		282,614
41	Psychological Services	2140	209,593	18,102	4,000	1,050					232,745
42	Speech Pathology & Audiology Services	2150	355,872	64,920	2,400	1,450					424,642
43	Other Support Services - Pupils (Describe & Itemize)	2190	142,469	1,200	0		9,500				153,169
44	Total Support Services - Pupil	2100	1,482,499	175,648	16,720	12,400	17,200	900	7,000	0	1,712,367
45	Support Services - Instructional Staff	2200									
46	Improvement of Instruction Services	2210	456,652	53,692	103,500	1,800	0	2,500			618,144
47	Educational Media Services	2220	324,439	52,811	0	20,500	0		0		397,750
48	Assessment & Testing	2230			25,000	100					25,100
49	Total Support Services - Instructional Staff	2200	781,091	106,503	128,500	22,400	0	2,500	0	0	1,040,994
50	Support Services - General Administration	2300									
51	Board of Education Services	2310		6,200	208,000	3,400	0	15,000			232,600
52	Executive Administration Services	2320	296,688	63,700	3,250	1,500	0	2,500			367,638
53	Special Area Administration Services	2330	175,913	53,656	0			250			229,819
54	Tort Immunity Services	2361, 2365									0
55	Total Support Services - General Administration	2300	472,601	123,556	211,250	4,900	0	17,750	0	0	830,057
56	Support Services - School Administration	2400									
57	Office of the Principal Services	2410	822,725	219,578	5,700	4,000	4,500	2,000			1,058,503
58	Other Support Services - School Administration (Describe & Itemize)	2490	126,924	36,651		275		250			164,100
59	Total Support Services - School Administration	2400	949,649	256,229	5,700	4,275	4,500	2,250	0	0	1,222,603
60	Support Services - Business	2500									
61	Direction of Business Support Services	2510	231,511	39,631			0	2,000			273,142
62	Fiscal Services	2520	274,017	75,183	113,500	5,850	0	30,000	0		498,550

	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
2											
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560	372,497	87,508	8,274	309,430	20,224	2,650	8,740		809,323
66	Internal Services	2570			30,200	2,250					32,450
67	Total Support Services - Business	2500	878,025	202,322	151,974	317,530	20,224	34,650	8,740	0	1,613,465
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	106,650	45,695	21,000	7,500	0	1,300			182,145
72	Staff Services	2640									0
73	Data Processing Services	2660	618,127	119,506	500	0	0	400			738,533
74	Total Support Services - Central	2600	724,777	165,201	21,500	7,500	0	1,700	0	0	920,678
75	Other Support Services - Misc. (Describe & Itemize)	2900									0
76	Total Support Services	2000	5,288,642	1,029,459	535,644	369,005	41,924	59,750	15,740	0	7,340,164
77	COMMUNITY SERVICES (ED)	3000			400	3,700					4,100
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			271,000			3,813,200			4,084,200
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									0
86	Total Payments to Other Dist & Govt Units (In-State)	4100			271,000			3,813,200			4,084,200
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			271,000			3,813,200			4,084,200
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))		17,911,732	3,617,825	1,181,144	1,076,940	400,124	3,880,350	133,940	348,762	28,550,817
117	Total Direct Disbursements/Expenditures (with Student Activity Funds (1999))		17,911,732	3,617,825	1,181,144	1,076,940	400,124	3,880,350	133,940	348,762	28,550,817
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(1,235,189)
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(1,235,189)

	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
120											
121	20 - OPERATIONS AND MAINTENANCE FUND (O&M)										
122	SUPPORT SERVICES (O&M)	2000									
123	Support Services - Pupil	2100									
124	Other Support Services - Pupils <i>(Describe & Itemize)</i>	2190									0
125	Support Services - Business	2500									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530									0
128	Operation & Maintenance of Plant Services	2540	621,923	112,943	1,184,435	573,400	236,500	800	14,000		2,744,001
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	Total Support Services - Business	2500	621,923	112,943	1,184,435	573,400	236,500	800	14,000	0	2,744,001
132	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
133	Total Support Services	2000	621,923	112,943	1,184,435	573,400	236,500	800	14,000	0	2,744,001
134	COMMUNITY SERVICES (O&M)	3000									0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000									
136	Payments to Other Dist & Govt Units (In-State)	4100									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
141	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) ¹⁴	4400									0
143	Total Payments to Other Dist & Govt Unit	4000			0			0			0
144	DEBT SERVICE (O&M)	5000									
145	Debt Service - Interest on Short-Term Debt	5100									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0
152	Debt Service - Interest on Long-Term Debt	5200									0
153	Total Debt Service	5000						0			0
154	PROVISION FOR CONTINGENCIES (O&M)	6000									0
155	Total Direct Disbursements/Expenditures		621,923	112,943	1,184,435	573,400	236,500	800	14,000	0	2,744,001
156	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(308,965)
157											
158	30 - DEBT SERVICE FUND (DS)										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000									
160	Payments to Other Dist & Govt Units (In-State)	4100									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs <i>(Describe & Itemize)</i>	4190									0
164	Total Payments to Other Dist & Govt Units (In-State)	4000						0			0
165	DEBT SERVICE (DS)	5000									
166	Debt Service - Interest on Short-Term Debt	5100									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140						505,450			505,450
171	Other Interest on Short-Term Debt <i>(Describe & Itemize)</i>	5150									0
172	Total Debt Service - Interest On Short-Term Debt	5100						505,450			505,450
173	Debt Service - Interest on Long-Term Debt	5200						895,000			895,000
174	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired) <i>(Describe & Itemize)</i>	5300									0
175	Debt Service - Other <i>(Describe & Itemize)</i>	5400			59			2,250			2,250
176	Total Debt Service	5000			0			1,402,700			1,402,700
177	PROVISION FOR CONTINGENCIES (DS)	6000									0

	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			1,402,700			1,402,700
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,902)
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			1,955,000						1,955,000
187	Other Support Services - Business (Describe & Itemize)	2900									0
188	Total Support Services	2000	0	0	1,955,000	0	0	0	0	0	1,955,000
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	1,955,000	0	0	0	0	0	1,955,000
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(389,249)
216											
217	50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
218	INSTRUCTION (MR/SS)	1000									
219	Regular Program	1100		143,439							143,439
220	Pre-K Programs	1125		14,681							14,681
221	Special Education Programs (Functions 1200-1220)	1200		99,318							99,318
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		9,500							9,500
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		4,420							4,420
228	Summer School Programs	1600		2,344							2,344
229	Gifted Programs	1650		8,700							8,700
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		10,972							10,972
232	Truant Alternative & Optional Programs	1900									0
233	Total Instruction	1000		293,374							293,374
234	SUPPORT SERVICES (MR/SS)	2000									
235	Support Services - Pupil	2100									

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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
236	Attendance & Social Work Services	2110		7,800							7,800
237	Guidance Services	2120									0
238	Health Services	2130		35,295							35,295
239	Psychological Services	2140		3,000							3,000
240	Speech Pathology & Audiology Services	2150		5,200							5,200
241	Other Support Services - Pupils (Describe & Itemize)	2190		10,200							10,200
242	Total Support Services - Pupil	2100		61,495							61,495
243	Support Services - Instructional Staff	2200									
244	Improvement of Instruction Services	2210		17,284							17,284
245	Educational Media Services	2220		4,600							4,600
246	Assessment & Testing	2230									0
247	Total Support Services - Instructional Staff	2200		21,884							21,884
248	Support Services - General Administration	2300									
249	Board of Education Services	2310		0							0
250	Executive Administration Services	2320		4,447							4,447
251	Special Area Administrative Services	2330		6,262							6,262
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		10,709							10,709
255	Support Services - School Administration	2400									
256	Office of the Principal Services	2410		44,615							44,615
257	Other Support Services - School Administration (Describe & Itemize)	2490		1,824							1,824
258	Total Support Services - School Administration	2400		46,439							46,439
259	Support Services - Business	2500									
260	Direction of Business Support Services	2510		3,329							3,329
261	Fiscal Services	2520		43,200							43,200
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		94,563							94,563
264	Pupil Transportation Services	2550									0
265	Food Services	2560		55,515							55,515
266	Internal Services	2570									0
267	Total Support Services - Business	2500		196,607							196,607
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		16,727							16,727
272	Staff Services	2640									0
273	Data Processing Services	2660		69,317							69,317
274	Total Support Services - Central	2600		86,044							86,044
275	Other Support Services - Misc. (Describe & Itemize)	2900									0
276	Total Support Services	2000		423,178							423,178
277	COMMUNITY SERVICES (MR/SS)	3000									0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000									
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									
284	Debt Service - Interest on Short-Term Debt	5100									
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			716,552				0			716,552
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,875
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			409,530		2,482,400				2,891,930
299	Other Support Services - Business (Describe & Itemize)	2900									0
300	Total Support Services	2000	0	0	409,530	0	2,482,400	0	0		2,891,930
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	409,530	0	2,482,400	0	0		2,891,930
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,735,930)
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

	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
2											
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			95,000						95,000
364	Risk Management and Claims Services Payments	2365			119,000						119,000
365	Total Support Services - General Administration	2300	0	0	214,000	0	0	0	0	0	214,000
366	Support Services - School Administration	2400									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	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. <i>(Describe & Itemize)</i>	2900									0
387	Total Support Services	2000	0	0	214,000	0	0	0	0	0	214,000
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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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 <i>(Describe & Itemize)</i>	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			63						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 or 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 Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (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		0	0	214,000	0	0	0	0	0	214,000
429	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(92,167)
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			20,000						20,000
435	Operation & Maintenance of Plant Service	2540					100,000				100,000
436	Total Support Services - Business	2500	0	0	20,000	0	100,000	0	0		120,000
437	Other Support Services - Misc. <i>(Describe & Itemize)</i>	2900									0
438	Total Support Services	2000	0	0	20,000	0	100,000	0	0		120,000
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 Debt ¹⁵ <i>(Lease/Purchase Principal Retired) (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	20,000	0	100,000	0	0		120,000
454	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										131,682

A	B	C	D	E	F	G	H	I
1	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.							
2		Revenue Check: OK						
3		Expenditure Check: OK						
4	Error Message	Revenues Acct. (EstRev tab)	Amount	Describe Revenue	Expenditures Fund-Function (EstExp tab)	Amount	Describe Expenditures	Error Message
5	OK	1190	\$ 499,032	Cook County Levy Extension due to Public Act 102-0519	10-2190	\$ 153,169	Crossing Guards and Lunchroom/Recess Supervision	OK
6	OK	1290			10-2490	\$ 164,100	Director of Student Services	OK
7	OK	1614			10-2900			OK
8	OK	1690			10-4190			OK
9	OK	1790	\$ 29,400	Activities fees from each of the 3 schools	10-4290			OK
10	OK	1819			10-4390			OK
11	OK	1829			10-4400			OK
12	OK	1890	\$ 15	Purchase of lost combination locks at Lincoln Hall	10-5150			OK
13	OK	1993			20-2190			OK
14	OK	1999	\$ 15,058	Miscellaneous: TBD as year progresses	20-2900			OK
15	OK	2300			20-4190			OK
16	OK	3099			20-4400			OK
17	OK	3199			20-5150			OK
18	OK	3299			30-4190			OK
19	OK	3499			30-5150			OK
20	OK	3599			30-5300			OK
21	OK	3999			30-5400	\$ 2,250	Continuing Debt Disclosure fee paid to PTMA	OK
22	OK	4009			40-2190			OK
23	OK	4090			40-2900			OK
24	OK	4199			40-4190			OK
25	OK	4299			40-4400			OK
26	OK	4399			40-5150			OK
27	OK	4499			40-5300			OK
28	OK	4699			40-5400			OK
29	OK	4799			50-2190	\$ 10,200	SS & Medicare associated w/ Crossing Guards & Lunch Supervision	OK
30	OK	4998			50-2490	\$ 1,824	Medicare associated with Director of Student Services	OK
31					50-2900			OK
32					50-5150			OK
33					60-2900			OK
34					60-4190			OK
35					80-2190			OK
36					80-2490			OK
37					80-2900			OK
38					80-4190			OK
39					80-4290			OK
40					80-4390			OK
41					80-4400			OK
42					80-5150			OK
43					80-5300			OK
44					80-5400			OK
45					90-2900			OK
46					90-4190			OK
47					90-5150			OK
48					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	27,315,628	2,435,036	1,565,751	25,845	31,342,260
Direct Expenditures	28,550,817	2,744,001	1,955,000		33,249,818
Difference	(1,235,189)	(308,965)	(389,249)	25,845	(1,907,558)
Estimated Fund Balance - June 30, 2027	18,586,246	1,729,302	1,284,937	674,864	22,275,349

Unbalanced budget; however, a Deficit Reduction Plan is not required at this time.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 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 2025-2026 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 22-26) 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 FY2026-2027					ESTIMATED BUDGET FY2027-2028				
2												
3	05016074002											
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)		19,821,435	2,038,267	1,674,186	649,019	24,182,907	18,586,246	1,729,302	1,284,937	674,864	22,275,349
8	RECEIPTS/REVENUES	Acct #										
9	LOCAL SOURCES	1000	25,185,881	2,435,036	1,155,751	25,845	28,802,513					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0					0
11	STATE SOURCES	3000	1,260,447	0	410,000	0	1,670,447					0
12	FEDERAL SOURCES	4000	869,300	0	0	0	869,300					0
13	Total Receipts/Revenues		27,315,628	2,435,036	1,565,751	25,845	31,342,260	0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #										
15	INSTRUCTION	1000	17,122,353				17,122,353					0
16	SUPPORT SERVICES	2000	7,340,164	2,744,001	1,955,000		12,039,165					0
17	COMMUNITY SERVICES	3000	4,100	0	0		4,100					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	4,084,200	0	0		4,084,200					0
19	DEBT SERVICES	5000	0	0	0		0					0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0					0
21	Total Disbursements/Expenditures		28,550,817	2,744,001	1,955,000		33,249,818	0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,235,189)	(308,965)	(389,249)	25,845	(1,907,558)	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	6,000,000	6,000,000					0
25	OTHER USES OF FUNDS (8000)		0	0	0	6,000,000	6,000,000					0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0	0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		18,586,246	1,729,302	1,284,937	674,864	22,275,349	18,586,246	1,729,302	1,284,937	674,864	22,275,349
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 FY2028-2029					ESTIMATED BUDGET FY2029-2030					SUMMARY BUDGET ADDENDUM - DEFICIT REDUCTION PLAN ESTIMATED BUDGET Date of Adoption: (Enter as MM/DD/YY)			
2	05016074002															
3	District Number															
4	Lincolnwood SD 74															
5	District Name															
6			Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total	FY2026-2027	FY2027-2028	FY2028-2029	FY2029-2030
7	ESTIMATED BEGINNING FUND BALANCE (must equal prior Ending Fund Balance)		18,586,246	1,729,302	1,284,937	674,864	22,275,349	18,586,246	1,729,302	1,284,937	674,864	22,275,349	24,182,907	22,275,349	22,275,349	22,275,349
8	RECEIPTS/REVENUES	Acct #														
9	LOCAL SOURCES	1000					0					0	28,802,513	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	1,670,447	0	0	0
12	FEDERAL SOURCES	4000					0					0	869,300	0	0	0
13	Total Receipts/Revenues		0	0	0	0	0	0	0	0	0	0	31,342,260	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #														
15	INSTRUCTION	1000					0					0	17,122,353	0	0	0
16	SUPPORT SERVICES	2000					0					0	12,039,165	0	0	0
17	COMMUNITY SERVICES	3000					0					0	4,100	0	0	0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0					0	4,084,200	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	33,249,818	0	0	0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0	(1,907,558)	0	0	0
23	OTHER SOURCES/USES OF FUNDS															
24	OTHER SOURCES OF FUNDS (7000)						0					0	6,000,000	0	0	0
25	OTHER USES OF FUNDS (8000)						0					0	6,000,000	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		18,586,246	1,729,302	1,284,937	674,864	22,275,349	18,586,246	1,729,302	1,284,937	674,864	22,275,349	22,275,349	22,275,349	22,275,349	22,275,349
28																
29																
30	Plan is incomplete.															
31																

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

**Fiscal Year 2026-2027
through Fiscal Year 2029-2030**

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.

Background and Narrative of Budget Reductions:

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 2027 Spending Plan
LINCOLNWOOD SCHOOL DIST 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 2026-27 school year? What measures will be used to evaluate progress? (No more than 2000 characters, including spaces.)			
	GOALS: More than 50% of District students will meet their individual academic growth goal for reading and math from Fall 2026 to Spring 2027 as calculated on the NWEA/MAP assessment platform. MEASURES: SD74 will use local assessments NWEA/MAP to monitor student progress and growth throughout the school year.			
	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.)	Improve programs, curriculum, and/or learning tools	Focus increased time and attention on special student groups	Increase number and/or quality of professional development opportunities
	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 2027 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 2026)	Final Resources / Adequacy Target = Percent of Adequacy	Average Student Enrollment	1,151.38	Adequacy Target	\$18,045,653
		Final Resources	\$25,276,540	Percent of Adequacy	140%
	Base Funding Minimum + Tier Funding = Gross State Contribution	Tier Assignment	4	Gross State Contribution	\$1,168,990
		FY26 Base Funding Minimum	\$1,167,781	FY 2026 Tier Funding	\$1,209
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	Low-Income Students	\$352,231		
		English Learners (ELs)	\$42,487		
Special Education		\$418,048			

	FY 2027 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 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.	\$1,292	Actual	

	Data Source 1	Data Source 2	Data Source 3
2) Select the <u>top three</u> sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student grades or other local academic performance data	Climate and culture survey data (e.g., Five Essentials Survey)	Student growth and achievement data, disaggregated by student groups

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

[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.)	
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		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 2027 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.)	Specialist Teachers	Instructional Facilitator	Core Teachers
	If "Other" was selected in question 4, please describe. (No more than 1000 characters, including spaces.)			
<u>Cost Factor Table</u> The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 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 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 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 G90 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 2027 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 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Optional]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives
Core Investments	Core Teachers	\$4,263,457			Enter optional context for core investment decisions.
	Specialist Teachers	\$852,691			
	Instructional Facilitator	\$452,973			
	Core Intervention Teacher	\$200,883			
	Substitute Teachers	\$157,565			
	Guidance Counselor	\$272,850			
	Nurse	\$105,278			
	Supervisory Aide	\$177,220			
	Librarian	\$230,913			
	Librarian Aide	\$132,828			
	Principal	\$338,532			
	Assistant Principal	\$293,105			
	School Site Staff	\$212,655			
	Subtotal	\$7,690,952			
Per Student Investments	Gifted	\$102,139			Enter optional context for per student investment decisions.
	Professional Development	\$143,923			
	Instructional Materials	\$392,621			
	Assessments	\$39,147			
	Computer & Tech Equipment	\$328,719			
	Student Activities	\$223,645			
	Maintenance & Operations	\$1,822,635			
	Central Office	\$1,151			
	Employee Benefits	\$3,233,841			
	Subtotal*	\$7,615,472			
Additional Investments	Low-Income Intervention Teacher	\$212,771			Enter optional context for additional investment decisions.
	Low-Income Pupil Support Staff	\$212,771			
	Low-Income Extended Day Teacher	\$221,914			
	Low-Income Summer School Teacher	\$221,914			
	EL Intervention Teacher	\$150,436			
	EL Pupil Support Staff	\$150,436			
	EL Extended Day Teacher	\$156,254			
	EL Summer School Teacher	\$156,254			
	EL Core Teacher	\$187,837			
	Sp Ed Teacher	\$678,208			
	Sp Ed Instructional Assistant	\$282,997			
	Sp Ed Psychologist	\$107,435			
	Subtotal	\$2,739,228			
	Other Investments				
	Total**	\$18,045,653			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 2026 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.

		Enter Amounts	Select type					
1)	FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.	Low-Income Students	\$353,000	Estimated	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist 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	\$44,000	Estimated				
		Special Education	\$420,000	Estimated				
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.) Response Required	Low-Income Intervention Teacher	Yes	Low-Income Extended Day Teacher		Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required	Other: The District retains intervention teachers to support students struggling academically, including those who are low-income. The District offers a five-week summer school program annually with SD74 providing low-income students scholarships to attend tuition-free.						
3)	Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	English Learner Intervention Teacher	Yes	English Learner Extended Day Teacher	Yes	English Learner Core Teacher	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
		English Learner Pupil Support Staff	Yes	English Learner Summer School Teacher	Yes	Other Investments	Yes	
		[Optional - Enter \$]		[Optional - Enter \$]		[Optional - Enter \$]		
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required	The District provides comprehensive EL services including core teachers certified in EL, EL Specialists and tuition-free EL Summer School program. Additionally, the District implements an after-school tutoring program specific to students in the EL population. There is a Director-level position to oversee EL professional development.						
4)	Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.) Response Required	Special Education Teacher	Yes	Special Education Psychologist	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
		Special Education Instructional Assistant	Yes	Other Investments	Yes			
		[Optional - Enter \$]		[Optional - Enter \$]				
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (Required if "Other Investments" selected above. No more than 500 characters, including spaces.) Required	The District retains high quality special education teachers to support students' IEP requirements. Staffing includes psychologists to evaluate student progress and paraprofessionals to assist in the implementation of instruction.						

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."

Required

- 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."

Required

- 3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

Required

- 4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

Required	BPAC Meeting (MM/DD/YYYY)	9/6/26
	Name of Chair	Erin Curry

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	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	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	Complete	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	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	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)	Complete	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	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	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	Complete	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.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)*(For Local Use Only)****This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.***

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2027 budgeted expenditures over actual FY2026 expenditures. Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

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 2026				Budgeted Expenditures, Fiscal Year 2027			
		(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	348,506		0	348,506	367,638		0	367,638
2. Special Area Administration Services	2330	209,484		0	209,484	229,819		0	229,819
3. Other Support Services - School Administration	2490	152,444		0	152,444	164,100		0	164,100
4. Direction of Business Support Services	2510	253,789	0	0	253,789	273,142	0	0	273,142
5. Internal Services	2570	33,155		0	33,155	32,450		0	32,450
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.		(16,680)	0	0	(16,680)	(17,516)	0	0	(17,516)
8. Totals		1,014,058	0	0	1,014,058	1,084,665	0	0	1,084,665
9. Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026									7%

See: School Code, Section 10-20.21 - Contracts

[illegible]

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)

CHECK FOR ERRORS	
This worksheet checks various cells to assure that selected items are in balance.	
Please fix errors below before submitting to ISBE.	
Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? (Joint Agreements do not complete Deficit Reduction Plan.)	Deficit Reduction Plan is not required
If required, is Deficit Reduction Plan completed? (DefReductPlan 22-26 tab)	
2. Cover Page (Cover tab)	
District Name must be selected from drop-down. (Cell J13)	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates (Day, Month, Year) must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	ERROR - TYPE BOARD NAMES
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds (Cells C3 - K3) (Line must have a number or zero. Do not leave blank.)	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 (Cell C83) (Cell must have a number or zero. Do not leave blank.)	OK
Transfer Among Funds (Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29), must equal (Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52).	OK
Transfer of Interest (Funds 10 thru 90 - Acct 7140 - Cells C30:K30), must equal (Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53).	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases (Fund 30 - Acct 7400 - Cell E39) must equal (Funds 10, 20 & 60 - Acct 8400 - Cells C57:H60).	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases (Fund 30 - Acct 7500 - Cell E40) must equal (Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64).	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds (Fund 30 - Acct 7600 - Cell E41) must equal (Funds 10 & 20 - Acct 8600 - Cells C65:D68).	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds (Fund 30 - Acct 7700 - Cell E42) must equal (Funds 10 & 20 - Acct 8700 - Cells C69:D72).	OK
Transfer to Capital Projects Fund (Fund 60 - Acct 7800 - Cell H43) must equal (Fund 10 & 20, Acct 8800 - Cells C73:D76).	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational (Fund 10 - Cell C3)	OK
Operations & Maintenance (Fund 20 - Cell D3)	OK
Debt Service (Fund 30 - Cell E3)	OK
Transportation (Fund 40 - Cell F3)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G3)	OK
Capital Projects (Fund 60 - Cell H3)	OK
Working Cash (Fund 70 - Cell I3)	OK
Tort (Fund 80 - Cell J3)	OK
Fire Prevention & Safety (Fund 90 - Cell K3)	OK
Activity Funds (Cell C23)	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational (Fund 10 - Cell C21)	OK
Operations & Maintenance (Fund 20 - Cell D21)	OK
Debt Service (Fund 30 - Cell E21)	OK
Transportation (Fund 40 - Cell F21)	OK
Municipal Retirement/Social Security (Fund 50 - Cell G21)	OK
Capital Projects (Fund 60 - Cell H21)	OK
Working Cash (Fund 70 - Cell I21)	OK
Tort (Fund 80 - Cell J21)	OK
Fire Prevention & Safety (Fund 90 - Cell K21)	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6) must equal Interfund Loans Receivable (Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15).	OK
Interfund Loans Receivable (Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7) must equal Interfund Loans Payable (Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16).	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

Lincolnwood School District 74

Fund Balances

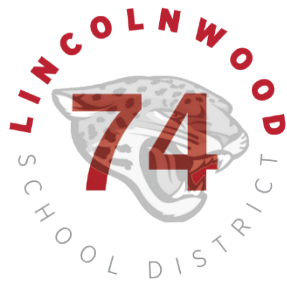
Fiscal Year: 2025-2026

Month: June
Year: 2026
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>	<u>Cash Balance</u>	<u>Variance</u>
10	EDUCATIONAL	\$17,574,445.00	\$27,777,428.83	(\$25,530,439.19)	\$0.00	\$19,821,434.64	\$19,832,235.24	(\$10,800.60)
20	OPERATIONS & MAINTENANCE	\$2,192,302.13	\$2,474,923.78	(\$2,628,958.78)	\$0.00	\$2,038,267.13	\$1,895,526.63	\$142,740.50
30	DEBT SERVICE	\$693,836.91	\$1,460,541.15	(\$1,403,575.00)	\$0.00	\$750,803.06	\$750,803.06	\$0.00
40	TRANSPORTATION	\$1,943,959.18	\$1,560,000.35	(\$1,829,773.52)	\$0.00	\$1,674,186.01	\$1,674,186.01	\$0.00
50	MUNICIPAL RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
51	IMRF	\$717,354.48	\$108,299.65	(\$218,534.91)	\$0.00	\$607,119.22	\$607,119.09	\$0.13
52	SOCIAL SECURITY AND MEDICARE	\$349,846.30	\$395,366.22	(\$410,881.05)	\$0.00	\$334,331.47	\$334,331.47	\$0.00
60	CAPITAL PROJECTS	\$3,580,606.37	\$283,124.04	(\$3,075,177.86)	\$0.00	\$788,552.55	\$771,653.55	\$16,899.00
70	WORKING CASH	\$626,938.38	\$22,081.12	\$0.00	\$0.00	\$649,019.50	\$649,019.50	\$0.00
80	TORT IMMUNITY	\$500,409.09	\$145,026.08	(\$206,628.00)	\$0.00	\$438,807.17	\$438,807.17	\$0.00
90	FIRE PREVENTION & SAFETY	\$178,139.90	\$209,894.15	(\$135,000.00)	\$0.00	\$253,034.05	\$253,034.05	\$0.00
99	LINCOLNWOOD SCHOOLS ACTIVITY FUN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,283.44	(\$14,283.44)
Grand Total:		\$28,357,837.74	\$34,436,685.37	(\$35,438,968.31)	\$0.00	\$27,355,554.80	\$27,220,999.21	\$134,555.59

End of Report



Executive Summary Finance Committee Meeting

DATE: August 20, 2026

TOPIC: Resolution Authorizing Appointment of Township Trustee of Schools Representative

PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

Public Act 103-0790 reorganized the Trustees of Schools from being elected officials to being appointed officials in 2024. Each Niles Township school district must appoint a Board Member or employee to serve as a Trustee of Schools for the next two-year term beginning in October 2026.

Attached is Lincolnwood School District 74's resolution prepared by District legal counsel. It names SD74 Business Manager/CSBO, Courtney Whited, to the two-year Trustee position.

CSBO Whited will attend the Niles Township School Treasurer's quarterly meetings in January, April, July and October.

Fiscal Impact:

None

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to adopt this Resolution Authorizing Appointment of Township Trustee of Schools Representative, Courtney Whited, to the two-year term from October 2026 through September 2028.

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

**RESOLUTION AUTHORIZING APPOINTMENT OF TOWNSHIP
TRUSTEE OF SCHOOLS REPRESENTATIVE**

WHEREAS, pursuant to Section 5/5-1 of the School Code (105 ILCS 5/5-1), a school board that is part of a Class II county school unit shall appoint one member of the school board or one school employee to serve as trustee of schools of the township in which the district is located within 60 days after the effective date of Public Act 103-0790 and the trustees of schools shall organize within 30 days after all trustees of schools have been appointed or within 90 days of the effective date of this Public Act, whichever is sooner; and

WHEREAS, Lincolnwood School District No. 74 is located in Niles Township, Cook County, Illinois and is therefore part of a Class II county school unit and subject to the powers and duties of the Niles Township Trustees of Schools; and

WHEREAS, under Public Act 103-0790 a trustee of schools shall have all the power and authority to effectuate their position; and

WHEREAS, the trustee shall serve at the pleasure of the school board, but may not serve for longer than two years, unless reappointed by the school board; and

WHEREAS, by formal action at its meeting held on October 3, 2024, the Board previously appointed its Chief School Business Official, Courtney Whited, to serve in a two-year term, which is now approaching its expiration; and

NOW, THEREFORE, Be It Resolved by the Board of Education (the “Board”) of Lincolnwood School District No. 74, Cook County, Illinois (the “District”), as follows:

Section 1. The preambles to this Resolution are hereby incorporated by reference into this Section 1 as if fully set forth and stated herein *verbatim*.

Section 2. In accordance with Section 5/5-2.2 of the Illinois School Code, the Board appoints its Chief School Business Official, Courtney Whited, to serve in a two-year term, which term may be renewed, as the District's representative trustee of schools for Niles Township.

Section 3. The District's administration shall notify all necessary State, County and Township officials including the Niles Township School Treasurer of this appointment.

Section 4. This Resolution shall be in full force and effect upon its adoption.

Member _____ moved for the adoption of the foregoing resolution, and Member _____ seconded the motion. Upon a roll call vote being taken, the members voted as follows:

AYES: _____

NAY: _____

ABSTAIN: _____

ABSENT: _____

The President declared the motion duly adopted.

Dated: September 2, 2026

President, Board of Education
Lincolnwood School District No. 74

ATTEST:

Secretary, Board of Education
Lincolnwood School District No. 74

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF RESOLUTION AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Lincolnwood School District No. 74, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete copy of a resolution entitled:

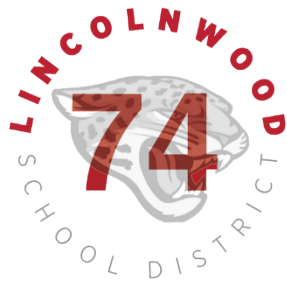
**RESOLUTION AUTHORIZING APPOINTMENT OF TOWNSHIP
TRUSTEE OF SCHOOLS REPRESENTATIVE**

as adopted by the Board at its meeting held on the 2nd day of September, 2026.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 2nd day of September, 2026.

Secretary, Board of Education



Executive Summary Finance Committee Meeting

DATE: August 20, 2026

TOPIC: Resolution Regarding IDOT Hazardous Transportation Routes

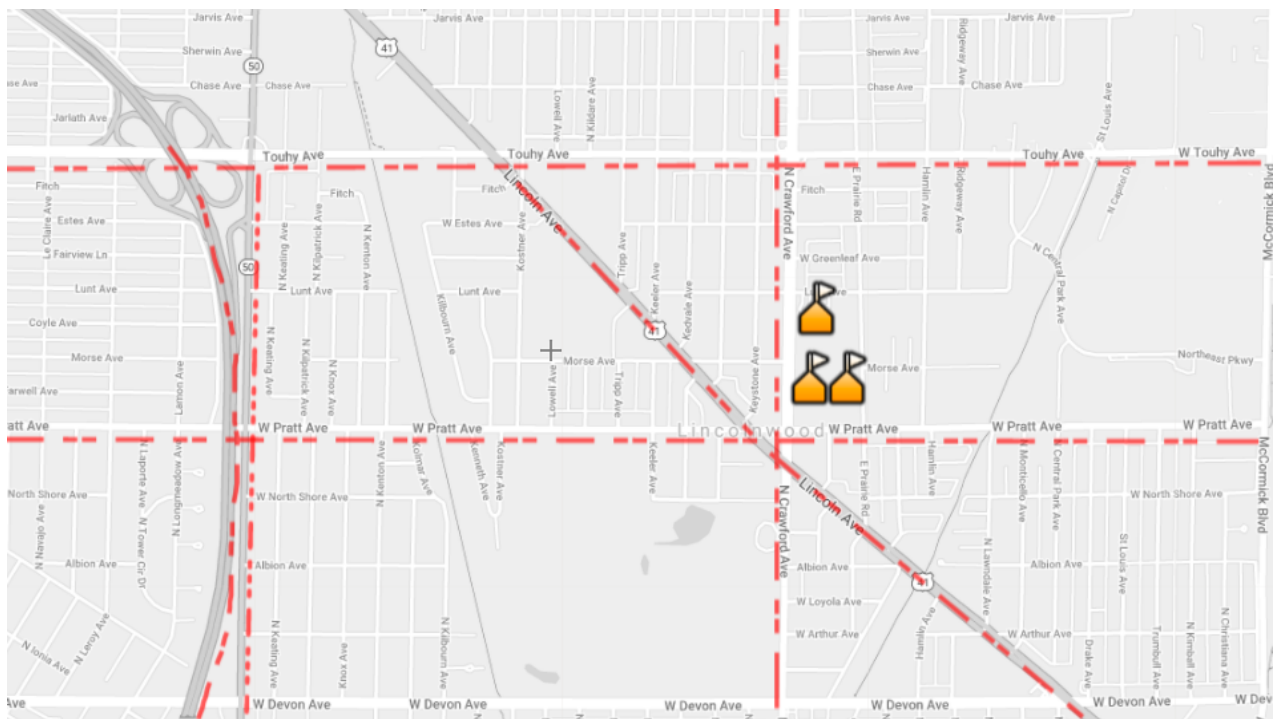
PREPARED BY: Courtney Whited

Recommended for:

- ☒ Action
- ☒ Discussion
- ☒ Information

Purpose/Background:

District Legal Counsel has prepared a resolution declaring thoroughfares with heavy traffic flow as pupil transportation hazards.



Cicero Avenue, Crawford Avenue, I-94, Lincoln Avenue, Pratt Avenue, Touhy Avenue

Fiscal Impact:

The Illinois State Board of Education reimburses districts for pupils transported on routes that are less than 1.5 miles with hazards. Routes to school less than 1.5 miles without hazards are considered non-reimbursable.

Recommendation:

The Finance Committee concurs with the Administration's recommendation to the Board of Education to adopt the Resolution regarding IDOT Hazardous Transportation Routes as presented.

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

**RESOLUTION RE: ILLINOIS DEPARTMENT OF TRANSPORTATION
SERIOUS SAFETY HAZARD ANNUAL REVIEW**

WHEREAS, this Board of Education (the “Board”) is the duly-elected governing Board of Lincolnwood School District No. 74 (the “District”) serving grades Pre-K through 8; and

WHEREAS, the District has served the Village of Lincolnwood in the Chicago metropolitan area for more than 75 years; and

WHEREAS, since its organization, the District has experienced ever-increasing traffic congestion, particularly during the past ten (10) years; and

WHEREAS, as the result of that traffic congestion, students of this School District must cross and walk along many major thoroughfares to get from home to school including, but not limited to: Interstate I-94; Illinois Route 50 (Cicero Avenue); U.S. Route 41 (Lincoln Avenue); North Crawford Avenue; West Touhy Avenue; and West Pratt Avenue (the “Major Thoroughfares”); and

WHEREAS, the Major Thoroughfares represent conditions such that walking, either to or from the schools to which pupils of this District are assigned for attendance or to or from a pick-up point or bus stop, constitutes a serious safety hazard to the pupils due to vehicular traffic or rail crossings; and

WHEREAS, this Board has conducted an annual review of these conditions as required by Section 29-3 of the Illinois School Code and hereby finds and determines that these serious hazardous conditions along the Major Thoroughfares remain unchanged;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Lincolnwood School District No.74, Cook County, Illinois as follows:

SECTION ONE: That the Preambles to this Resolution are hereby incorporated in this Section One as if fully set forth and restated herein verbatim.

SECTION TWO: That this Resolution shall be in full force and effect forthwith upon and after its adoption and all resolutions or parts of resolutions in conflict herewith are hereby repealed.

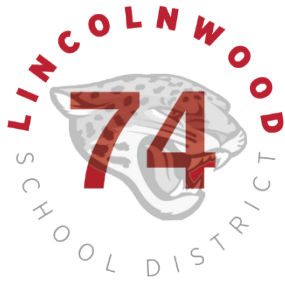
ADOPTED this 2nd day of September, 2026.

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

By: _____
Its President

ATTEST:

Its Secretary



Executive Summary Finance Committee Meeting

DATE: August 20, 2026

TOPIC: 2025-26 Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose:

As provided for under 105 ILCS 5/10-20.47 and 5/34-18.38 Pursuant to PA 97-256 the Lincolnwood School District 74 Board of Education is required to annually submit salary and benefit information to the State Board of Education for specific positions. This same information must be presented at a regular School Board of Education meeting and posted to the District website no later than October 1st of each year.

Background:

Attached to this Executive Summary is the 2025-26 Administrator and Teacher Salary and Benefit Report with the required information to be compliant with PA 97-256.

Fiscal Impact:

None

Recommendation:

The Administration recommends the Finance Committee acknowledge the Administrator and Teacher Salary and Benefit Report Pursuant to PA 97-256, as presented.

EIS Administrator and Teacher Salary and Benefits Report - School Year 2026

8/11/2026 10:32 am

Lincolnwood SD 74 6950 N East Prairie Rd, Lincolnwood, IL 60712 050160740020000

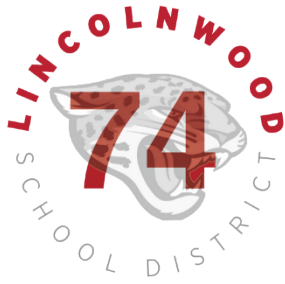
Selection Criteria: (Employer) Employees = All

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
ALMER, ANDREW R	200-Teacher	\$128,513.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
ATKINSON, MARK W	103-Principal	\$142,000.00	1.00	20	21	\$0.00	\$0.00	\$11,455.47	\$31,095.70
AZARNOOSH, BEETA	200-Teacher	\$67,487.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
BALLEMA, JENNIFER	200-Teacher	\$95,328.52	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
BARRINGER, LAURA E	200-Teacher	\$127,413.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,587.76
BATTAGLIA, MICHAEL R	200-Teacher	\$23,096.18	0.16	0	29	\$0.00	\$0.00	\$0.00	\$4,462.21
BLOMSTRAND, SARAH E	200-Teacher	\$113,513.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
BORDENET, ANNALISE	200-Teacher	\$65,806.69	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
BUI, NINA	200-Teacher	\$72,373.69	1.00	0	14	\$0.00	\$0.00	\$0.00	\$10,828.60
BURIANEK, ALAINA	202-Bilingual Education Teacher	\$60,999.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$12,582.38
BUTLER, RYAN	200-Teacher	\$88,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$14,507.24
CABRERA, KELLY A	200-Teacher	\$80,960.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$14,507.24
CARDO, KRISTIN M	200-Teacher	\$113,060.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
CATTAPAN, AMY J	200-Teacher	\$121,913.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$7,318.40
CHRISTIANSEN, STEFFANI A	200-Teacher	\$74,170.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$20,587.76
CLEARY, HANNAH	200-Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$7,390.12
CODELL, SUSAN L	200-Teacher	\$100,995.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
CONLEY, KEVIN M	200-Teacher	\$88,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
COOK, MAUREEN	200-Teacher	\$118,213.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$26,234.92
COSTAS, MARGARITA	200-Teacher	\$69,170.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
CREAVES, LAUREN A	200-Teacher	\$124,113.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
CURRY, ERIN	107-General Administrator or General Supervisor	\$110,000.00	0.79	0	28	\$0.00	\$0.00	\$10,880.00	\$30,596.10
DASILVA, ETHAN	200-Teacher	\$60,752.31	1.00	0	14	\$0.00	\$0.00	\$0.00	\$0.00
DASKALOPOULOS, ADRIANNA D	200-Teacher	\$65,810.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
DERMER, ELANA	200-Teacher	\$64,170.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,576.60
DIBRA, ENESA	200-Teacher	\$56,683.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$0.00
DINKHA, DYLAN	200-Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,576.60
DONATO, MARISA A	250-Special Education Teacher	\$85,810.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$21,317.06
DONOHUE, SHANNON M	200-Teacher	\$82,756.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$27,410.12
DOYLE, BRIDGET M	200-Teacher	\$107,413.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$63.12

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
DUPRIEST, TRAVIS E	200-Teacher	\$118,213.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
DURAKOVIC, AILA	200-Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$13,294.76
EDMAN, CHRISTOPHER	200-Teacher	\$93,395.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$20,195.08
ELLIS, LEANNE	200-Teacher	\$124,013.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$20,587.76
FALLON-MUNOZ, COURTNEY A	606-Resource Teacher Math	\$103,429.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$20,195.08
FIGUEROA, VALERIE M	200-Teacher	\$75,810.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$13,294.76
FORSELL, CANDACE M	200-Teacher	\$67,487.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$454.68
FOUST, TOM L	200-Teacher	\$98,560.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$26,534.42
FREEMAN, DANA ASHLEY	250-Special Education Teacher	\$100,863.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
FURGAL, JESSICA	200-Teacher	\$62,566.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
GARCIA, CASSIDY	200-Teacher	\$75,258.31	1.00	0	14	\$0.00	\$0.00	\$0.00	\$7,318.40
GARVONADO, MARI D	250-Special Education Teacher	\$98,395.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$26,234.92
GILLESPIE, ALEXANDRIA	200-Teacher	\$67,950.62	1.00	0	14	\$0.00	\$0.00	\$0.00	\$20,587.76
GRAY, GINA	200-Teacher	\$84,593.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
GREENE, MAXWELL H	200-Teacher	\$82,487.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
HAMMEL, JULIE S	200-Teacher	\$127,313.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
HAN, GRACE	200-Teacher	\$69,170.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
HAN, KATHLEEN R	200-Teacher	\$118,213.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$20,195.08
HARMON, CHRISTOPHER N	103-Principal	\$136,065.00	1.00	20	21	\$0.00	\$0.00	\$13,457.00	\$41,149.65
HASDOO, AMANDA	200-Teacher	\$44,138.48	0.78	0	14	\$0.00	\$0.00	\$0.00	\$0.00
HWANG, EUNICE S	203-English as a Second Language Teacher	\$118,213.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$16,683.32
JERMIHOV, IRENE	200-Teacher	\$144,220.32	1.00	0	24	\$0.00	\$0.00	\$0.00	\$11,244.60
JONES, JOHN EUGENE	200-Teacher	\$120,813.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$20,195.08
KAMARA-IBRAHIM, ALIAA	103-Principal	\$135,500.00	1.00	20	21	\$0.00	\$0.00	\$13,402.00	\$31,036.02
KEYS, SHANNON	200-Teacher	\$74,498.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$27,410.12
KOMEROFSKY, WENDY	200-Teacher	\$127,413.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
KOVACS, ALISON	200-Teacher	\$86,473.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$27,410.12
KUCHURIS, KYLE	200-Teacher	\$68,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
LAND, BRIDGET	250-Special Education Teacher	\$73,738.70	1.00	0	14	\$0.00	\$0.00	\$0.00	\$22,046.36
LANGE GAD, MICHELLE H	202-Bilingual Education Teacher	\$121,913.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
LAZAR, JENA	200-Teacher	\$54,524.94	1.00	0	14	\$0.00	\$0.00	\$0.00	\$0.00
LEE, ALEXANDER	200-Teacher	\$108,713.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
LEE, KYONG MI	203-English as a Second Language Teacher	\$125,213.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
LEEN, PEGGY M	200-Teacher	\$80,960.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$9,479.20
LITWIN, JILL	200-Teacher	\$102,895.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$14,507.24
LOGAN, VERONICA O	200-Teacher	\$77,487.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$15,491.71
LUPO, DOMINICK	101-Assistant/Associate District Superintendent	\$191,226.00	1.00	20	21	\$0.00	\$0.00	\$18,913.00	\$42,071.26
LYONS, CHRISTINE	250-Special Education Teacher	\$75,960.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$27,410.12

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
MANN, ROBIN	606-Resource Teacher Math	\$127,141.70	1.00	0	24	\$0.00	\$0.00	\$0.00	\$14,507.24
MARKEVICS, BRIGITA	250-Special Education Teacher	\$111,313.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$20,587.76
MCCORMICK, MEGAN MARIE	250-Special Education Teacher	\$122,913.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$14,507.24
MCDERMOTT, KELLY A	200-Teacher	\$61,216.10	1.00	0	14	\$0.00	\$0.00	\$0.00	\$12,426.74
MCGOWAN, CHRISTINE	200-Teacher	\$65,806.69	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,576.60
MCINERNEY, BRIAN JOSEPH	200-Teacher	\$105,995.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
MELISSARATOS, ANTHOULA	200-Teacher	\$118,513.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$63.12
MORELLI, EMILY A	200-Teacher	\$98,395.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
MULLANE, ISABELLA C	200-Teacher	\$80,179.31	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
NELSON, BENNETT E	200-Teacher	\$116,917.06	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
NORRIS, SHARON N	200-Teacher	\$131,813.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$27,410.12
OBRINGER, ANNE E	200-Teacher	\$88,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
OLSON, KRISTA R	200-Teacher	\$128,513.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,587.76
OSHAUGHNESSY, COLLEEN B	200-Teacher	\$140,332.02	1.00	0	29	\$0.00	\$0.00	\$0.00	\$63.12
PANOUTSOS, STACY	200-Teacher	\$131,343.22	1.00	0	29	\$0.00	\$0.00	\$0.00	\$27,410.12
PEETERS, SARA	200-Teacher	\$88,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$20,587.76
PELLEYMOUNTER, JENNIFER	200-Teacher	\$64,170.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$16,210.40
PROCHENSKI, ANTHONY	200-Teacher	\$62,566.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
RACITI, CARMIN	250-Special Education Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
RACITI, MARK	200-Teacher	\$112,220.69	1.00	0	24	\$0.00	\$0.00	\$0.00	\$1,238.32
RAFFAELE, ERIN R	203-English as a Second Language Teacher	\$111,135.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$17,146.44
RAINEY, LORA	200-Teacher	\$126,313.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,587.76
RAPASADI, KELLY N	250-Special Education Teacher	\$103,713.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
REESE, ELIZABETH	200-Teacher	\$66,683.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
REYNOLDS, HAYLEY M	203-English as a Second Language Teacher	\$85,617.69	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
RICOTTA, MARIA	202-Bilingual Education Teacher	\$124,113.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$63.12
ROOM, BAILEY	200-Teacher	\$66,683.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,576.60
RUDNICK, DEBRA A	200-Teacher	\$129,613.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$11,639.72
RUSSO, DAVID L	100-District Superintendent	\$257,498.00	1.00	20	21	\$0.00	\$10,000.00	\$26,456.01	\$45,942.44
RUTTKAY, JENNIFER	152-Special Education Director	\$129,750.00	1.00	0	24	\$0.00	\$0.00	\$12,833.00	\$41,128.22
RYAN, ANOULLA	200-Teacher	\$110,579.88	1.00	0	19	\$0.00	\$0.00	\$0.00	\$11,639.72
RYAN, ELIZABETH	200-Teacher	\$103,560.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$11,639.72
SALMON, ANNA	200-Teacher	\$53,895.31	0.95	0	14	\$0.00	\$0.00	\$0.00	\$0.00
SAVAGE, JENNIFER A	200-Teacher	\$129,613.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$14,507.24
SCHROER, HILLARY ANN	200-Teacher	\$103,429.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$14,507.24
SEGRETI, JOSEPH	104-Assistant Principal	\$111,800.00	1.00	20	21	\$0.00	\$0.00	\$11,058.00	\$40,701.06
SHORTELL, STEPHANIE I	250-Special Education Teacher	\$129,613.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,195.08
SMITH, CHRISTOPHER	250-Special Education Teacher	\$120,813.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$4,936.32

Name	Position	Base Salary	FTE	Vacation Days	Sick Days	Bonuses	Annuities	Retirement Enhancements	Other Benefits
Starwalt, Delaney L	200-Teacher	\$56,683.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$0.00
STEPHEN, JORDAN	107-General Administrator or General Supervisor	\$167,513.00	1.00	20	21	\$0.00	\$0.00	\$16,568.00	\$41,925.52
STERBA, ELIZABETH I	250-Special Education Teacher	\$138,244.80	1.00	0	29	\$0.00	\$0.00	\$0.00	\$20,587.76
SWIDLER, DENA	200-Teacher	\$95,995.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
TALIYA, MONA	200-Teacher	\$127,413.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,195.08
TOUSSAINT, SUSAN	200-Teacher	\$67,487.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$19,838.92
TZIOLAS, JULIE	200-Teacher	\$89,204.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$7,255.28
USMAN, FATIMA	200-Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$1,663.08
VAN PELT, ALLISON PECK	200-Teacher	\$110,495.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$27,410.12
WALAS, ALIZA J	200-Teacher	\$120,813.00	1.00	0	24	\$0.00	\$0.00	\$0.00	\$20,195.08
WHITED, COURTNEY LEE	114-Chief School Business Official	\$198,750.00	1.00	21	21	\$0.00	\$0.00	\$19,657.00	\$32,829.00
WIELGOSZ, MICHELLE	200-Teacher	\$93,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
WINCKLER, CATHY	203-English as a Second Language Teacher	\$140,332.02	1.00	0	24	\$0.00	\$0.00	\$0.00	\$63.12
WONG, JOHN C	200-Teacher	\$88,395.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$27,410.12
YANCHUK, HALYNA	200-Teacher	\$80,960.00	1.00	0	19	\$0.00	\$0.00	\$0.00	\$14,496.77
YOUKHANA, LILIANA	200-Teacher	\$58,060.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$63.12
YOUKHANA, WAYNE	200-Teacher	\$56,683.00	1.00	0	14	\$0.00	\$0.00	\$0.00	\$0.00
Totals									
Distinct Employee Count: 123		Distinct Positions Count: 123		Total Positions Count: 123		Vacation Days: 161		Sick Days: 2222	
Base Salary: \$12,146,331.25		Bonuses: \$0.00		Annuities: \$10,000.00		Retirement Enhancements: \$154,679.48		Other Benefits: \$2,045,246.38	



Executive Summary Finance Committee Meeting

DATE: August 20, 2026

TOPIC: 2025-26 IMRF Salary and Benefits Report Pursuant to PA 97-0609

PREPARED BY: Courtney Whited

Recommended for:

Action

☒ Discussion

☒ Information

Purpose:

As provided for under 5 ILCS 120/7.3 Sec. 7.3, Lincolnwood School District 74 has a duty to post information pertaining to benefits offered through the Illinois Municipal Retirement Fund (IMRF).

Within six (6) business days after an employer participating in the Illinois Municipal Retirement Fund approves a budget, that employer must post on its website the total compensation package for each employee having a total compensation package that exceeds \$75,000 per year.

Background:

Attached to this Executive Summary is the 2025-26 IMRF Salary and Benefits Report.

Fiscal Impact:

None

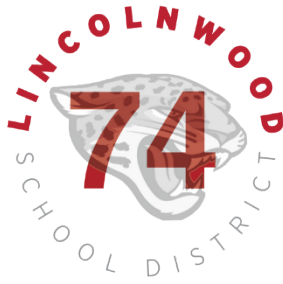
Recommendation:

The Administration recommends the Finance Committee acknowledge the IMRF Pursuant to PA 97-0609, as presented.

Lincolnwood School District 74 Fiscal Year 2025-26

Public Act 97-0609 IMRF Employees with Total Compensation exceeding \$75,000

Position Description	Base Compensation	Sick Days	Vacation Days	Personal Days	Retirement Enhancement	Bonus	Annuity	Health Insurance	Total Compensation
Accounts Payable Coordinator	\$67,548.00	17	21	4	\$0.00	\$0.00	\$0.00	\$8,143.90	\$75,691.90
Building Administrative Assistant	\$62,809.50	17	21	4	\$0.00	\$0.00	\$0.00	\$20,315.14	\$83,124.64
Building Engineer	\$91,894.40	17	21	4	\$0.00	\$0.00	\$0.00	\$14,479.28	\$106,373.68
Building Engineer	\$94,889.60	17	21	4	\$0.00	\$0.00	\$0.00	\$27,073.74	\$121,963.34
Business Operations Support	\$71,857.50	17	21	4	\$0.00	\$0.00	\$0.00	\$27,004.58	\$98,862.08
Director of Building and Grounds	\$143,850.00	17	21	4	\$7,826.00	\$0.00	\$0.00	\$19,925.00	\$171,601.00
Director of Communications and Community Relations	\$88,500.00	17	20	4	\$4,171.00	\$0.00	\$0.00	\$38,791.58	\$131,462.58
Director of Food Services	\$83,500.00	17	20	4	\$3,934.52	\$0.00	\$0.00	\$29,248.50	\$116,683.02
Network Systems Engineer	\$116,500.00	17	21	4	\$0.00	\$0.00	\$0.00	\$20,476.08	\$136,976.08
Payroll and Benefits Coordinator	\$72,000.00	17	15	4	\$0.00	\$0.00	\$0.00	\$7,378.86	\$79,378.86
Personnel Coordinator/ Admin. Asst. to the Business Manager	\$70,000.00	17	18	4	\$0.00	\$0.00	\$0.00	\$26,999.12	\$96,999.12
Receptionist/Transportation Coordinator	\$52,416.00	17	15	4	\$0.00	\$0.00	\$0.00	\$26,946.34	\$79,362.34



Finance Committee Meeting

DATE: August 20, 2026

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 matters:

1. EBC Wellness Incentive Rewards

EBC reward checks have been earned over the last four (4) fiscal years. The funds are split 70/30 which reflects the baseline medical insurance split in the LTA and LSSU collective bargaining agreements. The District keeps its share to offset rising insurance costs. The employees' share has been used for staff appreciation events. This table tracks the program since it began:

EBC Wellness Incentives	SD74 70%	Employee 30%	Date
FY23 Tier Two Prize \$10,566.88	\$7,396.82	\$3,170.06	08/23/2023
Staff Valentine Party Smoothies		-\$889.02	02/16/2024
Whiskers Smoothie King \$10 GC		-\$230.00	05/28/2024
FY24 Tier Three Prize \$24,018.02	\$16,812.61	\$7,205.41	07/18/2024
Autumn Staff Appreciation		-\$666.53	10/31/2024
4 Qty. \$100 Athletic Shoe Reimb.		-\$400.00	12/05/2024
Winter Staff Appreciation		-\$1,598.29	12/20/2024
Valentine Staff Appreciation		-\$1,474.81	02/14/2025
FY25 Tier Three Prize \$26,061.02	\$18,242.71	\$7,818.31	07/18/2025
Staff Appreciation Costs FY26		-\$14,869.62	06/30/2026
FY26 Tier Three Prize \$30,374.85	\$21,262.40	\$9,112.46	07/27/2026
Staff Appreciation Costs FY27			
CURRENT BALANCE	\$63,714.54	\$7,177.96	08/10/2026
INCENTIVE TOTAL	\$63,714.54	\$27,306.23	

2. Niles Township School Treasurer's Portfolio Analysis

As mentioned during the July Finance Committee meeting, the following is an excerpt from the 7/10/2026 Regular Meeting of the Trustees of Schools of Township Number 41 N, Range 13 E, Cook County, IL:

Niles Township Schools Portfolio Analysis May 31, 2026

	Amount	Yield	Annualized Income	% of Total
Cash	\$16,392,888.54		\$0.00	3.321%
<u>Money Market Accounts:</u>				
Illinois Funds	1,534.66	3.75%	\$57.55	
Wintrust Bank	4,004,548.71	3.80%	\$152,132.81	
Partnership Financial Credit Union	57.74	0.10%	\$0.06	
Lakeside Bank	10,103,241.71	3.00%	\$303,097.25	
Sub-Total	\$14,109,382.82	3.23%	\$455,287.66	2.859%
<u>Pooled Investment Funds:</u>				
Illinois Funds (I.P.T.I.P.)	27,067,371.44	3.75%	\$1,015,297.10	
Liquid Assets	44,552,414.91	3.56%	\$1,587,848.07	
Illinois Institutional Inv (IIIT)	44,724,449.64	3.61%	\$1,614,552.63	
Sub-Total	\$116,344,235.99	3.63%	\$4,217,697.80	23.573%
<u>Fixed Term Securities:</u>				
Schedule Available	\$346,711,262.81	4.31%	\$14,955,987.44	70.247%
Totals MAY 31 2026	\$493,557,770.16	4.11%	\$19,628,972.91	100.000%