

**LISLE COMMUNITY UNIT SCHOOL DISTRICT 202**  
**LISLE VILLAGE HALL BOARD ROOM**  
**925 BURLINGTON AVE**  
**LISLE, ILLINOIS 60532**  
**Finance Committee Meeting**  
**September 23, 2024**  
**6:45 PM**

Members of the public are welcome to attend all Lisle Community Unit School District 202 Board of Education meetings, including those held via video conferencing. Anyone wishing to view the meeting or provide comments is encouraged to review the information below.

In-Person Meeting Viewing: Guests are welcome to attend the meeting in-person in the Board Room.

Remote Meeting Viewing: The proceedings of the meeting will be streamed live and can be viewed using the following link: <http://www.youtube.com/c/LisleDistrict202>. Guests will join the meeting in view-only mode and will not be seen or heard in the meeting. A recording of the meeting will also be available on the School District website.

Public Comment: Public comments can be made in person or via email at [publiccomment@lisle202.org](mailto:publiccomment@lisle202.org). Comments must be received by 5:00 p.m. on the day on which the meeting is held. Comments submitted by the deadline will not be read aloud during the meeting, but rather will be provided to the School Board before the start of the meeting and will become part of the meeting record.

Please see the "Meeting Dates, Agendas and Minutes" page for links to the Board of Education meeting agendas, minutes and video feeds.

AGENDA

- |   |    |
|---|----|
| 1. Call to Order  |    |
| 2. Public Comment   |    |
| 3. Minutes from the August 26, 2024 Finance Committee Meeting | 2  |
| 4. FY2025 Final Budget  | 3  |
| 5. Lisle Junior High Renovations Phase II                     | 16 |
| 6. Agenda Topics for Future Finance Committee Meetings        |    |
| 7. Adjournment  |    |

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**BOARD OF EDUCATION**  
**FINANCE COMMITTEE MINUTES**  
**August 26, 2024**

Record of minutes of the Finance Committee of the Whole Meeting of the Board of Education of Lisle Community Unit School District No. 202, DuPage County, Illinois, which was held in the Lisle Village Hall at 925 Burlington Ave, Lisle, IL 60532 on August 26, 2024.

The meeting was called to order at 7:00 p.m. by Finance Committee Chair Greg Nagler.

Present: Pam Ahlmann  
Paula Di Domenico  
Kate Foster  
Dan Helderle  
Steve Lesniak  
Greg Nagler  
Randee Sims

Also Present: Dr. Keith Filipiak, Superintendent  
Dr. Linda Kotalik, Assistant Superintendent  
David Wilkinson, Director of Finance  
Jen Law, Director of Student Services

**Public Comment**

None

**Minutes from the July 22, 2024 Finance Committee Meeting**

The minutes from the July 22, 2024 Finance Committee meeting were reviewed. Those present came to a consensus that the minutes accurately reflect the meeting's discussion.

**Review Student Activity Accounts in Excess of \$5,000**

The Administration provided a report concerning activity accounts that had a balance greater than \$5,000 and reviewed the future disposition of those funds. This item was found under Item 4 of the Finance Committee packet.

**FY2024 Unaudited Financial Results**

The Administration presented the preliminary financial results for the district in the fiscal year 2024. This item was found under Item 5 of the Finance Committee packet.

**Agenda Topics for Future Finance Committee Meetings**

No future agenda topics were introduced at this meeting.

**Adjournment**

At 7:13 by Ms. Ahlmann and Mr. Helderle.

# Lisle Community Unit School District 202 FY2025 Budget Summary ALL FUNDS

<b>FINAL BUDGET VS. PRIOR YEAR BUDGET</b>
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	<b>BUDGET FY2024 [1]</b>	<b>FINAL BUDGET FY2025</b>	<b>PERCENT INCREASE (DECREASE)</b>
<b>FUND BALANCE - Beg of Year</b>	\$ 21,687,877	\$ 23,813,276	
<b>REVENUE:</b>			
LOCAL SOURCES	38,045,940	40,066,882	5%
STATE SOURCES	3,166,744	3,068,759	-3%
FEDERAL SOURCES	1,847,972	1,735,287	-6%
<b>TOTAL DIRECT REVENUE</b>	<b>43,060,656</b>	<b>44,870,928</b>	<b>4%</b>
<b>EXPENDITURES:</b>			
SALARIES	20,433,300	21,893,449	7%
EMPLOYEE BENEFITS	7,457,540	8,046,015	8%
PURCHASED SERVICES	6,194,573	7,200,410	16%
SUPPLIES AND MATERIALS	1,596,654	1,596,949	0%
CAPITAL OUTLAY	1,171,325	5,989,940	411%
OTHER OBJECTS	4,716,305	4,648,299	-1%
NON-CAPITALIZED EQUIPMENT	331,711	342,685	3%
TERMINATION BENEFITS	11,850	19,000	60%
<b>TOTAL DIRECT EXPENDITURES</b>	<b>41,913,258</b>	<b>49,736,747</b>	<b>19%</b>
<b>REVENUE OVER (UNDER) EXPENSES</b>	1,147,398	-4,865,819	
OTHER SOURCES/USES OF FUNDS	114,000	120,000	
<b>FUND BALANCE - End of Year</b>	<b>\$ 22,949,275</b>	<b>\$ 19,067,457</b>	

[1] Per FY2024 School District Budget Form filed with ISBE

# Lisle Community Unit School District 202

## FY2025 Budget Comparison - Tentative to Final

### ALL FUNDS

	<u>Tentative Budget</u>	<u>Final Budget</u>	<u>Difference</u>	<u>%</u>	<u>Explanation</u>
<b>FUND BALANCE - Beg of Year</b>	\$ 24,320,914	\$ 23,813,276	\$ (507,638)		Updated for Unaudited Financial Results
<b>REVENUE:</b>					
LOCAL SOURCES	40,349,800	40,066,882	-282,918	-1%	\$230,000 decrease to CPPRT revenues based on IDOR estimates
STATE SOURCES	2,924,756	3,068,759	144,003	5%	Revised estimates for special ed grants and transportation claim
FEDERAL SOURCES	<u>1,508,077</u>	<u>1,735,287</u>	<u>227,210</u>	15%	IDEA grant updated for projected carryover amounts.
<b>TOTAL DIRECT REVENUE</b>	44,782,633	44,870,928	88,295	0%	
<b>EXPENDITURES:</b>					
SALARIES	21,329,200	21,893,449	564,249	3%	} Refined salary & benefit figures to reflect final collective bargaining agreements and staffing
EMPLOYEE BENEFITS	7,850,170	8,046,015	195,845	2%	
PURCHASED SERVICES	6,680,483	7,200,410	519,927	8%	
SUPPLIES AND MATERIALS	1,577,235	1,596,949	19,714	1%	} Minor adjustments to various accounts
CAPITAL OUTLAY	5,974,540	5,989,940	15,400	0%	
OTHER OBJECTS	4,655,899	4,648,299	-7,600	0%	
NON-CAPITALIZED EQUIPMENT	356,294	342,685	-13,609	-4%	
TERMINATION BENEFITS	<u>15,000</u>	<u>19,000</u>	<u>4,000</u>	-	
<b>TOTAL DIRECT EXPENDITURES</b>	<u>48,438,821</u>	<u>49,736,747</u>	<u>1,297,926</u>	3%	
<b>REVENUE OVER (UNDER) EXPENSES</b>	<b>-3,656,188</b>	<b>-4,865,819</b>	-1,209,631		
OTHER SOURCES/USES OF FUNDS	120,000	120,000	0		
<b>FUND BALANCE - End of Year</b>	<u><u>\$ 20,784,726</u></u>	<u><u>\$ 19,067,457</u></u>	<u><u>\$ (1,717,269)</u></u>		

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**BUDGET SUMMARY**

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
<b>ESTIMATED BEGINNING FUND BALANCE July 1, 2024</b> (without Student Activity Funds)		15,619,779	2,024,944	251,264	811,010	586,617	3,694,237	825,425	-	23,813,276
<b>RECEIPTS/REVENUES</b>										
<b>LOCAL SOURCES</b>	<b>1000</b>	31,716,582	3,191,200	1,554,100	2,233,100	1,067,300	250,600	48,000	6,000	40,066,882
<b>STATE SOURCES</b>	<b>3000</b>	1,666,009	-	-	1,352,750	-	50,000	-	-	3,068,759
<b>FEDERAL SOURCES</b>	<b>4000</b>	1,707,987	-	-	27,300	-	-	-	-	1,735,287
<b>Total Direct Receipts/Revenues</b>		35,090,578	3,191,200	1,554,100	3,613,150	1,067,300	300,600	48,000	6,000	44,870,928
Receipts/Revenues for "On Behalf" Payments	3998	11,541,000	-	-	-	-	-	-	-	11,541,000
<b>Total Receipts/Revenues</b>		46,631,578	3,191,200	1,554,100	3,613,150	1,067,300	300,600	48,000	6,000	56,411,928
<b>DISBURSEMENTS/EXPENDITURES</b>										
<b>INSTRUCTION</b>	<b>1000</b>	21,825,374	-	-	-	408,160	-	-	-	22,233,534
<b>SUPPORT SERVICES</b>	<b>2000</b>	10,024,764	3,184,260	-	3,184,650	622,095	5,850,000	-	6,000	22,871,769
<b>COMMUNITY SERVICES</b>	<b>3000</b>	182,995	-	-	218,000	-	-	-	-	400,995
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>	<b>4000</b>	2,733,949	-	-	-	-	-	-	-	2,733,949
<b>DEBT SERVICES</b>	<b>5000</b>	-	-	1,496,500	-	-	-	-	-	1,496,500
<b>Total Direct Disbursements/Expenditures</b>		34,767,082	3,184,260	1,496,500	3,402,650	1,030,255	5,850,000	-	6,000	49,736,747
Disbursements/Expenditures for "On Behalf" Payments	4180	11,541,000	-	-	-	-	-	-	-	11,541,000
<b>Total Disbursements/Expenditures</b>		46,308,082	3,184,260	1,496,500	3,402,650	1,030,255	5,850,000	-	6,000	61,277,747
<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures</b>		<b>323,496</b>	<b>6,940</b>	<b>57,600</b>	<b>210,500</b>	<b>37,045</b>	<b>(5,549,400)</b>	<b>48,000</b>	<b>-</b>	<b>(4,865,819)</b>
<b>OTHER SOURCES/USES OF FUNDS</b>										
<b>OTHER SOURCES OF FUNDS (7000)</b>										
<b>PERMANENT TRANSFER FROM VARIOUS FUNDS</b>										
Transfer of Working Cash Fund Interest	7120	42,000	-	-	-	-	-	-	-	42,000
Sale or Compensation for Fixed Assets	7300	5,000	-	-	-	-	115,000	-	-	120,000
Transfers to Capital Projects Fund	7800	-	-	-	-	-	3,750,000	-	-	3,750,000
<b>Total Other Sources of Funds</b>		47,000	-	-	-	-	3,865,000	-	-	3,912,000
<b>OTHER USES OF FUNDS (8000)</b>										
<b>TRANSFER TO VARIOUS OTHER FUNDS</b>										
Transfer of Working Cash Fund Interest	8120	-	-	-	-	-	-	42,000	-	42,000
Fund Balance Transfers Pledged to Pay for Capital Projects	8840	3,750,000	-	-	-	-	-	-	-	3,750,000
<b>Total Other Uses of Funds</b>		3,750,000	-	-	-	-	-	42,000	-	3,792,000
<b>Total Other Sources/Uses of Funds</b>		(3,703,000)	-	-	-	-	3,865,000	(42,000)	-	120,000
<b>ESTIMATED ENDING FUND BALANCE June 30, 2025</b> (Without Student Activity Funds)		<b>12,240,275</b>	<b>2,031,884</b>	<b>308,864</b>	<b>1,021,510</b>	<b>623,662</b>	<b>2,009,837</b>	<b>831,425</b>	<b>-</b>	<b>19,067,457</b>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**BUDGET SUMMARY**

**SUMMARY OF EXPENDITURES (by Major Object)**

Object Name	Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
Salaries		100	20,493,349	1,337,100		63,000		-		-	21,893,449
Employee benefits		200	6,683,480	330,130		2,150	1,030,255	-		-	8,046,015
Purchased Services		300	3,092,540	770,370	-	3,331,500		-		6,000	7,200,410
Supplies & Materials		400	901,499	689,450		6,000		-		-	1,596,949
Capital Outlay		500	124,940	15,000		-		5,850,000		-	5,989,940
Other Objects		600	3,151,799	-	1,496,500	-	-	-		-	4,648,299
Non-Capitalized Equipment		700	301,475	41,210		-		-		-	342,685
Termination Benefits		800	18,000	1,000		-		-		6,000	19,000
<b>Total Expenditures</b>			34,767,082	3,184,260	1,496,500	3,402,650	1,030,255	5,850,000		6,000	49,736,747

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED RECEIPTS/REVENUES**

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
<b>RECEIPTS/REVENUES FROM LOCAL SOURCES</b>										
<b>TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>										
Designated Purposes Levies	-	23,751,000	2,697,200	1,512,100	1,999,100	475,100	-	6,000	6,000	30,446,500
Special Education Purposes Levy	1140	5,495,500	-	-	-	-	-	-	-	5,495,500
FICA and Medicare Only Levies	1150	-	-	-	-	500,100	-	-	-	500,100
<b>Total Taxes Levied by District</b>		<u>29,246,500</u>	<u>2,697,200</u>	<u>1,512,100</u>	<u>1,999,100</u>	<u>975,200</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>36,442,100</u>
<b>PAYMENTS IN LIEU OF TAXES</b>										
Corporate Personal Property Replacement Taxes	1230	492,300	-	-	-	29,100	-	-	-	521,400
<b>Total Payments in Lieu of Taxes</b>		<u>492,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>521,400</u>
<b>TUITION</b>										
Summer School Tuition from Pupils or Parents	1321	2,000	-	-	-	-	-	-	-	2,000
<b>Total Tuition</b>		<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
<b>TRANSPORTATION FEES</b>										
Regular Transportation Fees from Other Districts	1412	-	-	-	140,000	-	-	-	-	140,000
Special Ed Transportation Fees from Other Districts	1442	-	-	-	10,000	-	-	-	-	10,000
<b>Total Transportation Fees</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
<b>EARNINGS ON INVESTMENTS</b>										
Interest on Investments	1510	1,512,500	189,000	42,000	84,000	63,000	250,600	42,000	-	2,183,100
<b>Total Earnings on Investments</b>		<u>1,512,500</u>	<u>189,000</u>	<u>42,000</u>	<u>84,000</u>	<u>63,000</u>	<u>250,600</u>	<u>42,000</u>	<u>-</u>	<u>2,183,100</u>
<b>FOOD SERVICE</b>										
Sales to Pupils - Lunch	1611	195,000	-	-	-	-	-	-	-	195,000
Sales to Pupils - Breakfast	1612	10,500	-	-	-	-	-	-	-	10,500
Sales to Pupils - A la Carte	1613	83,000	-	-	-	-	-	-	-	83,000
<b>Total Food Service</b>		<u>288,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,500</u>
<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>										
Admissions - Athletic	1711	16,000	-	-	-	-	-	-	-	16,000
Admissions - Other	1719	5,000	-	-	-	-	-	-	-	5,000
Fees	1720	74,500	-	-	-	-	-	-	-	74,500
Student Activity Fund Revenues	1799	300,000	-	-	-	-	-	-	-	300,000
<b>Total District/School Activity Income (without Student Activity Funds)</b>		<u>95,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,500</u>
<b>Total District/School Activity Income (with Student Activity Funds)</b>		<u>395,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>395,500</u>
<b>TEXTBOOK INCOME</b>										
Sales - Regular Textbooks	1821	-	-	-	-	-	-	-	-	-
<b>Total District/School Activity Income</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED RECEIPTS/REVENUES**

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
<b>OTHER REVENUE FROM LOCAL SOURCES</b>										
Rentals	1910	-	295,000							295,000
Contributions and Donations from Private Sources	1920	36,282	-	-	-	-	-	-	-	36,282
Impact Fees	1930	5,000	-	-	-	-	-	-	-	5,000
Refund of Prior Years' Expenditures	1950	15,000	10,000	-	-	-			-	25,000
Drivers' Education Fees	1970	15,000								15,000
Payments from Other Districts	1991	7,000	-	-	-	-				7,000
Other Local Revenues	1999	1,000	-	-	-	-	-	-	-	1,000
<b>Total Other Revenue from Local Sources</b>		<b>79,282</b>	<b>305,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384,282</b>
<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds)</b>	<b>1000</b>	<b>31,716,582</b>	<b>3,191,200</b>	<b>1,554,100</b>	<b>2,233,100</b>	<b>1,067,300</b>	<b>250,600</b>	<b>48,000</b>	<b>6,000</b>	<b>40,066,882</b>
<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds)</b>	<b>1000</b>	<b>32,016,582</b>								<b>40,366,882</b>
<b>RECEIPTS/REVENUES FROM STATE SOURCES</b>										
<b>UNRESTRICTED GRANTS-IN-AID</b>										
Evidence Based Funding Formula	3001	1,260,000	-	-	-	-	-	-		1,260,000
<b>Total Unrestricted Grants-In-Aid</b>		<b>1,260,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>1,260,000</b>
<b>RESTRICTED GRANTS-IN-AID</b>										
<b>SPECIAL EDUCATION</b>										
Special Education - Private Facility Tuition	3100	110,000			-					110,000
Special Education - Orphanage - Individual	3120	260,000			57,000					317,000
Special Education - Orphanage - Summer	3130	11,250			3,750					15,000
<b>Total Special Education</b>		<b>381,250</b>			<b>60,750</b>					<b>442,000</b>
<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
CTE - Secondary Program Improvement (CTEI)	3220	11,419	-			-				11,419
<b>Total Career and Technical Education</b>		<b>11,419</b>	<b>-</b>			<b>-</b>				<b>11,419</b>
State Free Lunch & Breakfast	3360	2,100								2,100
Driver Education	3370	10,000	-							10,000
<b>TRANSPORTATION</b>										
Transportation - Regular/Vocational	3500	-	-		482,000	-				482,000
Transportation - Special Education	3510	-	-		810,000	-				810,000
<b>Total Transportation</b>		<b>-</b>	<b>-</b>		<b>1,292,000</b>	<b>-</b>				<b>1,292,000</b>
School Infrastructure - Maintenance Projects	3925		-				50,000			50,000
Other Restricted Revenue from State Sources	3999	1,240	-	-	-	-	-	-	-	1,240
<b>Total Restricted Grants-In-Aid</b>		<b>406,009</b>	<b>-</b>	<b>-</b>	<b>1,352,750</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>1,808,759</b>
<b>Total Receipts/Revenues from State Sources</b>	<b>3000</b>	<b>1,666,009</b>	<b>-</b>	<b>-</b>	<b>1,352,750</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>3,068,759</b>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED RECEIPTS/REVENUES**

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES</b>										
<b>RESTRICTED GRANTS-IN-AID REC'D FROM</b>										
<b>FEDERAL GOVT. THRU THE STATE</b>										
<b>FOOD SERVICE</b>										
National School Lunch Program	4210	300,000				-				300,000
School Breakfast Program	4220	30,000				-				30,000
<b>Total Food Service</b>		<b>330,000</b>				<b>-</b>				<b>330,000</b>
<b>TITLE I</b>										
Title I - Low Income	4300	155,000	-		-	-				155,000
Title I - Low Income - Neglected, Private	4305	8,500	-		-	-				8,500
<b>Total Title I</b>		<b>163,500</b>	<b>-</b>		<b>-</b>	<b>-</b>				<b>163,500</b>
<b>TITLE IV</b>										
Title IV - Student Support & Academic Enrichment	4400	10,000	-		-	-				10,000
<b>Total Title IV</b>		<b>10,000</b>	<b>-</b>		<b>-</b>	<b>-</b>				<b>10,000</b>
<b>FEDERAL - SPECIAL EDUCATION</b>										
Federal Special Education - Preschool Flow-Through	4600	18,000	-		-	-				18,000
Federal Special Education - IDEA Flow-Through	4620	825,000	-		-	-				825,000
<b>Total Federal Special Education</b>		<b>843,000</b>	<b>-</b>		<b>-</b>	<b>-</b>				<b>843,000</b>
<b>CTE - PERKINS</b>										
CTE - Perkins - Title IIIE Tech Prep	4770	6,487	-			-				6,487
<b>Total CTE - Perkins</b>		<b>6,487</b>	<b>-</b>			<b>-</b>				<b>6,487</b>
McKinney Education for Homeless Children	4920	16,000	-		-	-				16,000
Title II - Teacher Quality	4932	40,000	-		-	-				40,000
Medicaid Matching Funds - Administrative Outreach	4991	53,000	-		-	-				53,000
Medicaid Matching Funds - Fee-for-Service Program	4992	100,000	-		27,300	-				127,300
Other Restricted Revenue from Federal Sources	4998	146,000	-		-	-	-			146,000
<b>Total Restricted Grants-In-Aid Rec'd from Federal Govt. Thru the State</b>		<b>1,707,987</b>	<b>-</b>	<b>-</b>	<b>27,300</b>	<b>-</b>			<b>-</b>	<b>1,735,287</b>
<b>Total Receipts/Revenues from Federal Sources</b>	<b>4000</b>	<b>1,707,987</b>	<b>-</b>	<b>-</b>	<b>27,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,735,287</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds)</b>		<b>35,090,578</b>	<b>3,191,200</b>	<b>1,554,100</b>	<b>3,613,150</b>	<b>1,067,300</b>	<b>300,600</b>	<b>48,000</b>	<b>6,000</b>	<b>44,870,928</b>
<b>TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds)</b>		<b>35,390,578</b>								<b>45,170,928</b>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
<b>EDUCATIONAL FUND (ED)</b>										
<b>INSTRUCTION (ED)</b>										
Regular Programs	1100	9,980,600	3,161,770	215,333	530,561	25,590	16,500	148,271	3,000	14,081,625
Pre-K Programs	1125	106,100	30,840	1,750	2,500	-	-	2,600	-	143,790
Special Education Programs	1200	2,250,634	876,530	59,400	45,500	-	-	11,400	-	3,243,464
Special Education Programs Pre-K	1225	187,700	45,890	2,200	2,840	-	-	1,144	-	239,774
Remedial and Supplemental Programs K-12	1250	474,700	190,440	7,500	39,000	-	-	6,500	-	718,140
CTE Programs	1400	265,100	115,170	14,000	21,831	-	-	2,000	-	418,101
Interscholastic Programs	1500	634,500	64,320	160,935	77,050	5,400	29,500	4,000	-	975,705
Summer School Programs	1600	8,300	940	-	600	-	-	-	-	9,840
Gifted Programs	1650	68,900	31,240	-	500	-	-	-	-	100,640
Driver's Education Programs	1700	102,700	22,840	500	3,000	-	100	-	-	129,140
Bilingual Programs	1800	339,000	123,020	4,100	2,400	-	-	3,900	-	472,420
Truant Alternative & Optional Programs	1900	81,000	23,200	22,785	750	-	-	-	-	127,735
Special Education Programs K-12 Private Tuition	1912						1,150,000			1,150,000
Truants Alt/Opt Ed Programs Private Tuition	1922						15,000			15,000
Student Activity Fund Expenditures	1999						300,000			300,000
<b>Total Instruction (Without Student Activity Funds)</b>	<b>1000</b>	14,499,234	4,686,200	488,503	726,532	30,990	1,211,100	179,815	3,000	21,825,374
<b>Total Instruction (With Student Activity Funds)</b>	<b>1000</b>	14,499,234	4,686,200	488,503	726,532	30,990	1,511,100	179,815	3,000	22,125,374
<b>SUPPORT SERVICES (ED)</b>										
<b>Support Services - Pupils</b>										
Attendance & Social Work Services	2110	458,600	178,040	11,700	2,750	-	-	2,600	-	653,690
Guidance Services	2120	279,200	89,460	5,300	4,800	-	225	-	-	378,985
Health Services	2130	356,200	110,300	8,550	8,000	-	-	3,400	-	486,450
Psychological Services	2140	412,600	129,220	9,550	7,250	-	-	2,600	3,000	564,220
Speech Pathology & Audiology Services	2150	369,300	120,820	7,850	2,800	-	-	3,900	-	504,670
Other Support Services - Pupils	2190	110,000	-	4,000	3,400	-	-	-	-	117,400
<b>Total Support Services - Pupil</b>	<b>2100</b>	1,985,900	627,840	46,950	29,000	-	225	12,500	3,000	2,705,415
<b>Support Services - Instructional Staff</b>										
Improvement of Instruction Services	2210	333,115	60,520	63,399	9,500	-	2,500	-	-	469,034
Educational Media Services	2220	287,200	76,050	33,460	43,865	5,200	65	1,300	-	447,140
Assessment & Testing	2230	-	-	53,895	3,300	-	-	-	-	57,195
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	620,315	136,570	150,754	56,665	5,200	2,565	1,300	-	973,369
<b>Support Services - General Administration</b>										
Board of Education Services	2310	41,800	9,050	94,550	4,000	-	14,000	-	-	163,400
Executive Administration Services	2320	279,700	83,240	2,100	2,000	-	2,500	-	-	369,540
Special Area Administration Services	2330	245,400	88,340	3,800	2,200	-	600	-	-	340,340
Claims Paid from Self Insurance Fund	2361	-	-	101,000	-	-	-	-	-	101,000
<b>Total Support Services - General Admin</b>	<b>2300</b>	566,900	180,630	201,450	8,200	-	17,100	-	-	974,280

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
<b>Support Services - School Administration</b>										
Office of the Principal Services	2410	1,758,200	730,120	24,690	21,500	-	6,000	29,090	12,000	2,581,600
<b>Total Support Services - School Admin</b>	<b>2400</b>	1,758,200	730,120	24,690	21,500	-	6,000	29,090	12,000	2,581,600
<b>Support Services - Business</b>										
Direction of Business Support Services	2510	136,700	24,900	2,000	500	-	700	-	-	164,800
Fiscal Services	2520	226,900	84,050	34,300	5,000	-	700	1,000	-	351,950
Foods Services	2560	-	-	601,000	9,000	10,000	-	5,000	-	625,000
<b>Total Support Services - Business</b>	<b>2500</b>	363,600	108,950	637,300	14,500	10,000	1,400	6,000	-	1,141,750
<b>Support Services - Central</b>										
Information Services	2630	127,900	34,850	64,830	2,500	-	500	-	-	230,580
Staff Services	2640	187,900	62,750	26,940	1,000	-	500	-	-	279,090
Data Processing Services	2660	383,400	115,570	387,590	15,200	78,750	2,400	72,770	-	1,055,680
<b>Total Support Services - Central</b>	<b>2600</b>	699,200	213,170	479,360	18,700	78,750	3,400	72,770	-	1,565,350
<b>Other Support Services</b>	<b>2900</b>	-	-	83,000	-	-	-	-	-	83,000
<b>Total Support Services</b>	<b>2000</b>	5,994,115	1,997,280	1,623,504	148,565	93,950	30,690	121,660	15,000	10,024,764
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	-	-	156,593	26,402	-	-	-	-	182,995
<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS</b>										
<b>Payments to Other Govt Units</b>										
Payments for Special Education Programs	4120			822,740			-			822,740
Payments for CTE Programs	4140			1,200			3,500			4,700
<b>Total Pmts to Other Dist &amp; Govt Units</b>	<b>4100</b>			823,940			3,500			827,440
<b>Payments to Other Govt Units</b>										
Payments for Regular Programs - Tuition	4210						29,000			29,000
Payments for Special Education Programs - Tuition	4220						1,717,509			1,717,509
Payments for CTE Programs - Tuition	4240						160,000			160,000
<b>Total Pmts to Other Dist &amp; Govt Units - Tuition</b>	<b>4200</b>						1,906,509			1,906,509
<b>Total Pmts to Other Dist &amp; Govt Units</b>	<b>4000</b>			823,940			1,910,009			2,733,949
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds )</b>		<b>20,493,349</b>	<b>6,683,480</b>	<b>3,092,540</b>	<b>901,499</b>	<b>124,940</b>	<b>3,151,799</b>	<b>301,475</b>	<b>18,000</b>	<b>34,767,082</b>
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (With Student Activity Funds)</b>		<b>20,493,349</b>	<b>6,683,480</b>	<b>3,092,540</b>	<b>901,499</b>	<b>124,940</b>	<b>3,451,799</b>	<b>301,475</b>	<b>18,000</b>	<b>35,067,082</b>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
<b>OPERATIONS AND MAINTENANCE FUND (O&amp;M)</b>										
<b>SUPPORT SERVICES (O&amp;M)</b>										
<b>Support Services - Business</b>										
Operation & Maintenance of Plant Services	2540	1,337,100	330,130	770,370	689,450	15,000	-	41,210	1,000	3,184,260
<b>Total Support Services - Business</b>	<b>2500</b>	1,337,100	330,130	770,370	689,450	15,000	-	41,210	1,000	3,184,260
<b>Total Support Services</b>	<b>2000</b>	1,337,100	330,130	770,370	689,450	15,000	-	41,210	1,000	3,184,260
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>		<b>1,337,100</b>	<b>330,130</b>	<b>770,370</b>	<b>689,450</b>	<b>15,000</b>	<b>-</b>	<b>41,210</b>	<b>1,000</b>	<b>3,184,260</b>
<b>DEBT SERVICES FUND (DS)</b>										
<b>DEBT SERVICES (DS)</b>										
Debt Service - Interest on Long-Term Debt	5200						366,000			366,000
Debt Service - Payments of Principal on LT Debt	5300						1,130,000			1,130,000
Debt Service Other	5400			-			500			500
<b>Total Debt Service</b>	<b>5000</b>			-			1,496,500			1,496,500
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>				<b>-</b>			<b>1,496,500</b>			<b>1,496,500</b>
<b>TRANSPORTATION FUND (TR)</b>										
<b>SUPPORT SERVICES (TR)</b>										
<b>Support Services - Business</b>										
Pupil Transportation Services	2550	63,000	2,150	3,113,500	6,000	-	-	-	-	3,184,650
<b>Total Support Services</b>	<b>2000</b>	63,000	2,150	3,113,500	6,000	-	-	-	-	3,184,650
<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>	-	-	218,000	-	-	-	-	-	218,000
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>		<b>63,000</b>	<b>2,150</b>	<b>3,331,500</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,402,650</b>
<b>MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)</b>										
<b>INSTRUCTION (MR/SS)</b>										
Regular Programs	1100		159,450							159,450
Pre-K Programs	1125		7,050							7,050
Special Education Programs	1200		159,680							159,680
Special Education Programs Pre-K	1225		11,930							11,930
Remedial and Supplemental Programs K-12	1250		23,690							23,690
CTE Programs	1400		3,850							3,850
Interscholastic Programs	1500		33,730							33,730
Summer School Programs	1600		140							140
Gifted Programs	1650		1,000							1,000
Driver's Education Programs	1700		1,500							1,500
Bilingual Programs	1800		4,960							4,960
Truants' Alternative & Optional Programs	1900		1,180							1,180
<b>Total Instruction</b>	<b>1000</b>		408,160							408,160

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
<b>SUPPORT SERVICES (MR/SS)</b>										
<b>Support Services - Pupil</b>										
Attendance & Social Work Services	2110		7,200							7,200
Guidance Services	2120		12,330							12,330
Health Services	2130		17,370							17,370
Psychological Services	2140		7,095							7,095
Speech Pathology & Audiology Services	2150		5,390							5,390
Other Support Services - Pupils	2190		8,420							8,420
<b>Total Support Services - Pupil</b>	<b>2100</b>		57,805							57,805
<b>Support Services - Instructional Staff</b>										
Improvement of Instruction Services	2210		4,790							4,790
Educational Media Services	2220		9,110							9,110
<b>Total Support Services - Instructional Staff</b>	<b>2200</b>		13,900							13,900
<b>Support Services - General Administration</b>										
Board of Education Services	2310		8,140							8,140
Executive Administration Services	2320		11,980							11,980
Special Area Administration Services	2330		14,970							14,970
<b>Total Support Services - General Admin</b>	<b>2300</b>		35,090							35,090
<b>Support Services - School Administration</b>										
Office of the Principal Services	2410		76,000							76,000
<b>Total Support Services - School Admin</b>	<b>2400</b>		76,000							76,000
<b>Support Services - Business</b>										
Direction of Business Support Services	2510		26,370							26,370
Fiscal Services	2520		44,150							44,150
Operation & Maintenance of Plant Service	2540		252,980							252,980
Pupil Transportation Services	2550		8,310							8,310
<b>Total Support Services - Business</b>	<b>2500</b>		331,810							331,810
<b>Support Services - Central</b>										
Information Services	2630		23,780							23,780
Staff Services	2640		20,780							20,780
Data Processing Services	2660		62,930							62,930
<b>Total Support Services - Central</b>	<b>2600</b>		107,490							107,490
<b>Total Support Services</b>	<b>2000</b>		622,095							622,095
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>			<b>1,030,255</b>							<b>1,030,255</b>

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**FY2025 BUDGET**  
**ESTIMATED DISBURSEMENTS/EXPENDITURES**

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
<b>CAPITAL PROJECTS (CP)</b>										
<b>SUPPORT SERVICES (CP)</b>										
<b>Support Services - Business</b>										
Facilities Acquisition & Construction Services	2530	-	-	-	-	5,850,000	-	-	-	5,850,000
<b>Total Support Services</b>	<b>2000</b>	-	-	-	-	5,850,000	-	-	-	5,850,000
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>		-	-	-	-	<b>5,850,000</b>	-	-	-	<b>5,850,000</b>
<b>TORT FUND (TF)</b>										
<b>SUPPORT SERVICES (TF)</b>										
Other Support Services	2900	-	-	6,000	-	-	-	-	-	6,000
<b>Total Support Services</b>	<b>2000</b>	-	-	6,000	-	-	-	-	-	6,000
<b>TOTAL DIRECT DISBURSEMENTS/EXPENDITURES</b>		-	-	<b>6,000</b>	-	-	-	-	-	<b>6,000</b>

Lisle Community Unit School District 202  
Fund Balance Review  
6/30/2025 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2025 (Accrual Basis - Early Taxes Deferred)	A	<b>\$12,240,275</b>	<b>\$2,031,884</b>	<b>\$308,864</b>	<b>\$831,425</b>	<b>\$15,412,448</b>
FY2025 Direct Expenditures - Estimated		\$34,767,082	\$3,184,260	\$3,402,650		\$41,353,992
FY2024 Direct Expenditures - Unaudited		31,725,732	2,778,965	3,101,970		37,606,667
FY2023 Direct Expenditures		29,802,152	2,710,308	2,860,428		35,372,888
3 Year Avg Direct Expenditures	B	<u>\$32,098,322</u>	<u>\$2,891,178</u>	<u>\$3,121,683</u>		<u>\$38,111,182</u>
3 Year Avg Expenditures Per Day (B/365)	C	\$87,941	\$7,921	\$8,553		\$104,414
Number of Days Expenditures in Fund Balance (A/C)		<u><b>139</b></u>	<u><b>257</b></u>	<u><b>36</b></u>		<u><b>148</b></u>

Note: Board Policy 4:20 Fund Balances seeks to maintain year-end fund balances, exclusive of early tax receipts, of no less than 90 days and no more than 180 days of the combined expenditures

## FOR DISCUSSION

### Lisle Community Unit School District 202 Finance Committee Meeting September 23, 2024

**SUBJECT:** Lisle Junior High School Renovations Phase II

**BACKGROUND:** The Administration has been working with Perkins+Will on the scope of work for the Lisle Junior High School renovations during the summer of 2025. The following items originally scheduled for the summer of 2025 were accelerated to the summer of 2024:

- Renovation of special education classrooms
- Ceiling and lighting in the classrooms
- Classroom unit ventilators

As a result, the scope of work for 2025 has been reduced and now encompasses the following items:

- HVAC Replacement – Commons and auditorium units
- Auditorium health and life safety improvements (staircase and aisle lighting)
- Safety and security upgrades (cameras and intrusion detection)

These items are estimated to cost approximately \$800,000. Based on the smaller scope of work in 2025, the school district will utilize a general contractor or work directly with vendors as opposed to utilizing the services of a construction manager.

Administration is looking for authorization from the Committee to have Perkins+Will begin assembling the necessary specifications to bid out the work in October. Much of this work has already been developed by Perkins+Will as part of the existing professional services agreement for the Lisle Junior High School capital improvements.

Additional information regarding the renovations schedule and a current budget are included in BoardBooks and will be discussed during the meeting.

# Junior High Renovations Schedule

Estimated Project Cost = \$20,570,000

	2022/2023	Summer 2024	Summer 2025	Summer 2026	Summer 2027
<b>Phase 1</b>					
Relocate Central / 4 6th Grade Classrooms	}				
Window replacement					
Main entrance security		\$4,874,000			
Renovate 4 Special Ed Classrooms [1]					
Classroom lighting upgrades and HVAC [1]					
<b>Phase 2</b>					
HVAC – Commons and Auditorium			\$440,000		
Auditorium Health Life Safety			\$50,000		
Safety and security upgrades			\$150,000		
<b>Phase 3</b>					
Classroom addition + Science Room Renovations [2]					\$6,181,000
Central Plant (Boiler, transformer, etc.)					\$3,100,000
<b>Fees and Contingency</b>	\$573,000	\$1,440,000	\$158,000		\$3,604,000
<b>Total</b>	\$573,000	\$6,314,000	\$798,000		\$12,885,000

[1] Special education classroom renovations along with ceiling, lighting, and unit ventilator upgrades in the classrooms originally slated for completion in the Summer of 2025.

[2] Addition of 4 classrooms and the science room renovations have been moved back one summer.

