

**LISLE COMMUNITY UNIT SCHOOL DISTRICT 202**  
**LISLE VILLAGE HALL BOARD ROOM**  
**925 BURLINGTON AVE**  
**LISLE, ILLINOIS 60532**  
**Finance Committee Meeting**  
**April 28, 2025**  
**6:30 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 2
3. Minutes from the March 24, 2025 Finance Committee Meeting 3
4. School Association for Special Education in DuPage (SASED) Summer 2025 Classroom Lease Agreement
5. School Association for Special Education in DuPage (SASED) School Year 2025-2026 Classroom Lease Agreement
6. Special Education Transportation Services Contract Extension
7. Regular Student Transportation Services Bid
8. Lawn and Landscape Maintenance Bid
9. Fifth Amendment to the Intergovernmental Agreement for Joint Purchasing of Managed Information Technology Services
10. Lisle Junior High School Security Camera Purchase
11. Quarterly Financial Update 5
12. Agenda Topics for Future Finance Committee Meetings
13. Adjournment



# Request to speak to the Board of Education

## PROCEDURE FOR SPEAKING TO THE BOARD OF EDUCATION

Persons wishing to speak during the public comment section of the District 202 Board Meeting are asked to complete a "Request to Speak" card. The purpose of this opportunity is to direct comments to the Board and/or provide information. Ordinarily, the Board will not engage in dialog with the speaker. Comments should be in good taste and demonstrate consideration for others. Comments regarding specific individuals are inappropriate. Each speaker will be allotted up to three minutes.

Thank you for following the procedure. Your cooperation will ensure that all individuals who wish to speak may do so while simultaneously providing for timely completion of the Board's business agenda. Your continued interest in our community's schools is valued and appreciated.

**NAME (please print):** Tom Hume

**ADDRESS:** \_\_\_\_\_

**DAYTIME PHONE #:** \_\_\_\_\_

**EMAIL:** \_\_\_\_\_

**Please provide a brief description of the topic you will address:** TIFS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Do you desire follow-up contact from administration regarding your topic of discussion?**

YES  NO  UNSURE

**LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202**  
**BOARD OF EDUCATION**  
**FINANCE COMMITTEE MINUTES**  
**March 24, 2025**

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 March 24, 2025.

The meeting was called to order at 6:30 p.m. by Finance Committee Chair Greg Nagler.

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

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

**Public Comment**

No member of the public appeared to deliver a comment, nor was there any received via the District email.

**Minutes from the February 24, 2025 Finance Committee Meeting**

The minutes from the February 24, 2025 Finance Committee meeting were reviewed. Those present came to a consensus that the minutes accurately reflected the meeting's discussion.

**Audit Services Engagement Letter - FY2025, FY2026, and FY2027**

The Administration gave a summary of the annual audit process and recommended that the Board of Education accept the three-year Audit Engagement Letter from Lauterbach & Amen, LLP for auditing services performed on the accrual basis of accounting for the fiscal years ending June 30, 2025, June 30, 2026, and June 30, 2027. The documentation is included in Item 6.A.(11) of the regular board meeting packet.

**Contract Renewal Agreement for Food Service Management Company - School Year 2025-2026**

The Administration recommended that the Board of Education approve the Contract Renewal Agreement for Food Management Services from Chartwells for the 2025-2026 school year as presented, pending approval by the Illinois State Board of Education. The documentation is included in Item 6.A.(10) of the regular board meeting packet.

**Lisle Junior High RTU Replacement and Theater Stair Renovations Bid**

The Administration gave an update on the Lisle Junior High School renovations and recommended that the Board of Education award F.E. Moran, Inc. the Lisle Junior High School RTU Replacement and Theater Stair Renovation Bid totaling \$936,778. The documentation is included in Item 6.A.(12) of the regular board meeting packet.

### **2025-2026 Technology Equipment and Subscription Costs**

The administration, including Trent Shalk, presented an overview of the proposed purchase of laptops, tablets, batteries, networking equipment, and other devices, as well as software and services subscription costs for the next school year. The documentation is included in Item 7 of the Finance Committee packet. The Finance Committee gave authorization to proceed with the purchases as presented.

### **Agenda Topics for Future Finance Committee Meetings**

No topics for future meetings were proposed.

### **Adjournment**

The meeting was adjourned at 7:17 p.m. by Ms. Ahlmann and seconded by Ms. Foster.

# Lisle School District 202

## Quarterly Financial Update

For the Nine Months Ending March 31, 2025

### Budget Compared to Actual

The attached report compares revenues and expenditures through March with the adopted budget. Below are some of the highlights of the year-to-date activity:

#### *Revenue:*

**Local Sources** - The District has received 100% of budgeted property taxes through the month of March. Collections from the 2024 levy in June 2025 will be deferred to FY2026 on the accrual basis of accounting.

The District has received 88% of the budgeted interest income for the year. Interest earnings are currently trending ahead of projections. This favorable variance is primarily due to higher yields on investments that matured earlier in the year. As the year finishes, interest earnings are expected to moderate given the lower yields on later-maturing investments. The District anticipates meeting or slightly exceeding the total budgeted interest income by year-end.

The District has received 78% of the budgeted other local revenue through March. The remaining corporate personal property taxes, rental income, athletic/activity fees, etc. will be collected throughout the rest of the year.

**State and Federal Sources** - The District has received approximately \$1.85 million, or 60%, of the budgeted State revenues through March. This includes general state aid and categorical reimbursements, which are typically distributed unevenly throughout the year. Additional disbursements are expected in the final quarter, and the District anticipates closing the gap toward the full-year budgeted amount by fiscal year-end.

Federal revenues of approximately \$1.33 million, or 77% of budget, have been collected. These funds primarily support programs such as Title grants, IDEA, and school nutrition services. Federal reimbursements are typically received after eligible expenses are incurred and submitted for reimbursement. The District expects to receive the remaining funds over the final months of the fiscal year as claims are processed.

#### *Expenditures:*

**Salaries** – On an accrual basis, July and August payrolls for 10-month staff are recorded in the prior fiscal year. As a result, first-quarter salary expenses exclude most instructional personnel. Through the third quarter, the District has expended approximately 62% of the budgeted salary amount, consistent with the 63% realized at the same point last year. The remaining variance will be accounted for in the fourth quarter as year-end accruals are made.

**Employee Benefits** – Similar to salaries, benefits for 10-month staff are accrued in the prior fiscal year, which results in lower recorded expenses during the first quarter. Through the

third quarter, the District has spent approximately 62% of the budgeted amount for employee benefits, which aligns with the 62% realized at this point last year. The District remains on pace to stay within budget by fiscal year-end.

**Purchased Services** - Year-to-date purchased services expenditures total approximately \$5.1 million, trending about \$653,000 higher than the same point last year. Overall, 71% of the purchased services budget has been spent through March, slightly below the 72% expended at this time last fiscal year.

The increase in expenditures is primarily driven by higher special education aide costs through SASSED. An additional 18% overhead is now embedded in aide costs under the new billing model. The District also received \$150,000 in late aide billings from the prior school year that were paid in the current fiscal year. Lastly, the need for additional aides this year added approximately \$165,000 in unexpected costs.

Transportation costs are also being closely monitored. As of March, several special education transportation invoices had been received but were still in the process for payment, which results in year-to-date expenditures reflecting only about five months of costs. Additional expenses will be recorded as outstanding invoices are processed. While the District increased the Transportation Fund budget by 10% compared to the prior year to account for potential cost growth, late fiscal year billings may still create pressure on the budget as the year closes.

**Supplies and Materials** – As of March 31st, the District has spent approximately 73% of the budgeted amount for supplies and materials. Higher spending earlier in the fiscal year reflects the timing of large purchases such as curriculum materials and student Chromebooks, which are acquired prior to the start of school. Year-to-date expenditures of \$1.17 million are slightly higher than the \$1.09 million spent at this point last year, reflecting modest inflationary increases and evolving instructional needs.

**Capital Outlay** – With three quarters of the fiscal year complete, the District has spent approximately \$3.13 million, or 52% of the capital outlay budget. Most of these expenditures relate to the Lisle Junior High School renovations completed over the summer. Additional capital costs include the Lisle Elementary office renovations and the districtwide server/SAN upgrade. Expenditures related to Phase 2 of the Junior High renovation are expected to begin in the fourth quarter, utilizing a portion of the remaining budgeted funds.

**Other Objects (Includes Tuition and Debt Repayment)** - Year-to-date tuition payments total approximately \$2.08 million, representing 66% of the budgeted amount of \$3.16 million. These payments primarily support students placed in out-of-district special education, alternative, and career and technical education programs. For comparison, tuition expenditures at this point last year were approximately \$1.78 million, or 57% of budget.

Tuition costs are currently trending higher than expected, largely due to changes in the SASSED billing model. Under the new structure, approximately 18% in SASSED overhead costs are now included directly in tuition rates. Although the District budgeted for a 20% increase to account for these changes, enrollment fluctuations and adjustments to the new billing approach may result in the tuition budget being exceeded by fiscal year-end. A final billing true-up will occur at year-end, and it is hoped that some pre-billed costs may adjust downward, potentially returning funds back to the District.

Additionally, the \$1.5 million in the Debt Service Fund reflects required principal and interest payments on the outstanding Series 2019 bonds.

**Non-capitalized Equipment** - At this stage in the fiscal year, the District has spent approximately \$232,000, or 68% of the non-capitalized equipment budget. Key purchases include staff laptops for Lisle Elementary School and network switches and wireless access points for Lisle Junior High School. The District anticipates recovering roughly 50% of the network infrastructure cost through E-Rate reimbursements. This year's spending is slightly higher than the \$167,000 expended by this point last year, reflecting the planned technology cycle and infrastructure updates.

**Termination Benefits** – Year-to-date expenditures for termination benefits total approximately \$24,000, exceeding the budgeted amount of \$19,000. These costs represent payments to departing or retiring employees for unused sick leave and vacation days. For comparison, \$12,000 was spent at this time last year.

**Lisle Community Unit School District 202**  
**Budget Compared to Actual - All Funds**  
**For the Nine Months Ending March 31, 2025**

	<u>Educational</u>	<u>Operations &amp; Maint.</u>	<u>Debt Services</u>	<u>Trans- portation</u>	<u>Municipal Ret/Soc Sec</u>	<u>Capital Projects</u>	<u>Working Cash</u>	<u>Tort</u>	<u>Total</u>	<u>Budget</u>	<u>Percent Realized</u>
<b>Fund Balance - July 1, 2024</b>	\$ 15,907,313	\$ 1,989,819	\$ 251,265	\$ 799,269	\$ 586,621	\$ 2,124,913	\$ 825,425	\$ -	\$ 22,484,625		
<b>Revenue:</b>											
Local Sources:											
Property Taxes	29,230,805	2,695,653	1,510,939	1,997,416	973,669	-	5,008	5,008	36,418,498	36,442,100	100%
Interest	1,351,998	147,600	40,075	94,765	50,080	196,970	35,952	-	1,917,440	2,183,100	88%
Other Local	742,240	275,808	-	110,267	-	-	-	-	1,128,315	1,441,682	78%
State Sources	1,164,983	-	-	633,654	-	50,000	-	-	1,848,637	3,068,759	60%
Federal Sources	1,302,985	-	-	27,288	-	-	-	-	1,330,273	1,735,287	77%
<b>Total Revenue</b>	<b>33,793,011</b>	<b>3,119,061</b>	<b>1,551,014</b>	<b>2,863,390</b>	<b>1,023,749</b>	<b>246,970</b>	<b>40,960</b>	<b>5,008</b>	<b>42,643,163</b>	<b>44,870,928</b>	<b>95%</b>
<b>Expenditures:</b>											
Salaries	12,508,460	1,003,725		31,902		-		-	13,544,087	21,893,449	62%
Employee Benefits	4,100,433	262,801		154	663,918	-		-	5,027,306	8,046,015	62%
Purchased Services	2,820,057	518,191	-	1,758,762		-		5,008	5,102,018	7,200,410	71%
Supplies and Materials	651,196	517,592		3,103		-		-	1,171,891	1,596,949	73%
Capital Outlay	65,954	-		-		3,060,149		-	3,126,103	5,989,940	52%
Other Objects	2,138,831	-	1,496,000	-	-	-		-	3,634,831	4,648,299	78%
Non-capitalized Equipment	228,843	3,655		-		-		-	232,498	342,685	68%
Termination Benefits	24,327	-		-		-			24,327	19,000	128%
<b>Total Expenditures</b>	<b>22,538,101</b>	<b>2,305,964</b>	<b>1,496,000</b>	<b>1,793,921</b>	<b>663,918</b>	<b>3,060,149</b>		<b>5,008</b>	<b>31,863,061</b>	<b>49,736,747</b>	<b>64%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>11,254,910</b>	<b>813,097</b>	<b>55,014</b>	<b>1,069,469</b>	<b>359,831</b>	<b>(2,813,179)</b>	<b>40,960</b>	<b>-</b>	<b>10,780,102</b>	<b>(4,865,819)</b>	
<b>Other Sources/(Uses)</b>											
Other Sources	-	-	-	-	-	3,085,902	-	-	3,085,902	3,912,000	79%
Other (Uses)	(3,000,000)	-	-	-	-	-	-	-	(3,000,000)	(3,792,000)	79%
<b>Total Other Sources/(Uses)</b>	<b>(3,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,085,902</b>	<b>-</b>	<b>-</b>	<b>85,902</b>	<b>120,000</b>	
<b>Fund Balance - March 31, 2025</b>	<b>\$ 24,162,223</b>	<b>\$ 2,802,916</b>	<b>\$ 306,279</b>	<b>\$ 1,868,738</b>	<b>\$ 946,452</b>	<b>\$ 2,397,636</b>	<b>\$ 866,385</b>	<b>\$ -</b>	<b>\$ 33,350,629</b>		