

LISLE COMMUNITY UNIT SCHOOL DISTRICT 202
LISLE VILLAGE HALL BOARD ROOM
925 BURLINGTON AVE
LISLE, ILLINOIS 60532
Finance Committee Meeting
September 22, 2025
7:00 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. 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 25, 2025 Finance Committee Meeting 2
4. Snow Removal Services Bid Addendum - School Year 2025-2026
5. FY2026 Final Budget 3
6. Agenda Topics for Future Finance Committee Meetings
7. Adjournment

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
BOARD OF EDUCATION
FINANCE COMMITTEE MINUTES
AUG 25, 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 August 25, 2025.

The meeting was called to order at 7 p.m. by Mr. Nagler.

Present: Pam Ahlmann
Paula Di Domenico
Kate Foster
Dan Helderle
Greg Nagler
Heather Novosel

Absent: Rande Sims

Also Present: Keith Filipiak, Superintendent
Jason Markey, Assistant Superintendent
David Wilkinson, Director of Finance
Jennifer Law, Director of Student Services
Audience Members

Public Comment

None

Minutes from the June 23, 2025, Finance Committee Meeting

With no July 2025 Finance Committee meeting, the minutes from the June 23, 2025, Finance Committee meeting were reviewed. Those present came to a consensus that the minutes accurately reflected the meeting's discussion.

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

The administration presented the annual account of school activity accounts that had a balance of \$5,000 or more, including the expected disposition of these funds in the near future.

FY2025 Unaudited Financial Results

The administration delivered a summary of the unaudited financial results for the fiscal year 2025. Specifically, fund balances, revenue, and expenditures as compared to last year's projections and the current financial health of the district.

Agenda Topics for Future Finance Committee Meetings

No topics were introduced for future finance committee meetings.

Adjournment

The meeting was adjourned at 7:23 PM with a motion by Ms. Ahlmann and a second by Ms. Foster.

FOR DISCUSSION

**Lisle Community Unit School District 202
Finance Committee Meeting
September 22, 2025**

SUBJECT: FY2026 Final Budget

BACKGROUND DATA: Included in the Board Packet is the Resolution for Adoption of the FY2026 Budget. The recommended FY2026 Budget and supporting schedules are contained within the action sheet and the official School District Budget Form. The Administration will briefly review the changes from the Tentative to Final Budget and answer any additional questions at the meeting.

Lisle Community Unit School District 202 FY2026 Budget Summary ALL FUNDS

FINAL BUDGET VS. PRIOR YEAR BUDGET

	BUDGET FY2025 [1]	FINAL BUDGET FY2026	PERCENT INCREASE (DECREASE)
FUND BALANCE - Beg of Year	\$ 23,813,276	\$ 20,867,226	
REVENUE:			
LOCAL SOURCES	40,066,882	40,961,800	2%
STATE SOURCES	3,068,759	2,735,041	-11%
FEDERAL SOURCES	1,735,287	1,556,676	-10%
TOTAL DIRECT REVENUE	44,870,928	45,253,517	1%
EXPENDITURES:			
SALARIES	21,893,449	22,650,828	3%
EMPLOYEE BENEFITS	8,046,015	8,479,820	5%
PURCHASED SERVICES	7,200,410	7,226,507	0%
SUPPLIES AND MATERIALS	1,596,949	1,712,410	7%
CAPITAL OUTLAY	5,989,940	1,035,000	-83%
OTHER OBJECTS	4,648,299	4,666,713	0%
NON-CAPITALIZED EQUIPMENT	342,685	294,684	-14%
TERMINATION BENEFITS	19,000	17,700	-7%
TOTAL DIRECT EXPENDITURES	49,736,747	46,083,662	-7%
REVENUE OVER (UNDER) EXPENSES	-4,865,819	-830,145	
OTHER SOURCES/USES OF FUNDS	120,000	125,989	
FUND BALANCE - End of Year	\$ 19,067,457	\$ 20,163,070	

[1] Per FY2025 School District Budget Form filed with ISBE

Lisle Community Unit School District 202

FY2026 Budget Comparison - Tentative to Final

ALL FUNDS

	<u>Tentative Budget</u>	<u>Final Budget</u>	<u>Difference</u>	<u>%</u>	<u>Explanation</u>
FUND BALANCE - Beg of Year	\$ 20,566,144	\$ 20,867,226	\$ 301,082		Updated for Unaudited Financial Results
REVENUE:					
LOCAL SOURCES	40,698,600	40,961,800	263,200	1%	Increased anticipated interest income
STATE SOURCES	2,952,097	2,735,041	-217,056	-7%	Reduced transportation claim reimbursement estimate based on anticipated additional proration of state funding
FEDERAL SOURCES	<u>1,517,490</u>	<u>1,556,676</u>	<u>39,186</u>	3%	Additional medicaid fee-for-service funds
TOTAL DIRECT REVENUE	45,168,187	45,253,517	85,330	0%	
EXPENDITURES:					
SALARIES	22,651,800	22,650,828	-972	0%	} Refined salary & benefit figures to reflect final collective bargaining agreements and staffing
EMPLOYEE BENEFITS	8,477,410	8,479,820	2,410	0%	
PURCHASED SERVICES	6,786,276	7,226,507	440,231	6%	Increased transportation budgets based on PY results.
SUPPLIES AND MATERIALS	1,803,605	1,712,410	-91,195	-5%	Deferred 1st grade chromebook purchase
CAPITAL OUTLAY	977,500	1,035,000	57,500	6%	Camera system upgrades at Lisle High School
OTHER OBJECTS	4,981,380	4,666,713	-314,667	-6%	Revised special education tuition budgets
NON-CAPITALIZED EQUIPMENT	268,749	294,684	25,935	10%	STEM lab furniture purchase at Lisle Junior High
TERMINATION BENEFITS	<u>13,700</u>	<u>17,700</u>	<u>4,000</u>	-	Minor adjustments to various accounts
TOTAL DIRECT EXPENDITURES	<u>45,960,420</u>	<u>46,083,662</u>	<u>123,242</u>	0%	
REVENUE OVER (UNDER) EXPENSES	-792,233	-830,145	-37,912		
OTHER SOURCES/USES OF FUNDS	125,989	125,989	0		
FUND BALANCE - End of Year	<u><u>\$ 19,899,900</u></u>	<u><u>\$ 20,163,070</u></u>	<u><u>\$ 263,170</u></u>		

**Lisle Community Unit School District 202
FY2026 Budget
ALL FUNDS**

	<u>Educational</u>	<u>Operations & 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>
Fund Balance - July 1, 2025	\$ 14,174,896	\$ 2,127,281	\$ 265,754	\$ 1,112,040	\$ 669,900	\$ 1,686,922	\$ 830,433	\$ -	\$ 20,867,226
Revenue:									
Local Sources:									
Property Taxes	30,569,000	2,406,500	1,521,300	2,406,100	903,200	-	6,000	6,000	37,818,100
Interest	1,245,400	131,100	32,700	98,300	49,000	124,200	32,700	-	1,713,400
Other Local	935,000	334,000	-	130,000	31,300	-	-	-	1,430,300
State Sources	1,614,741	-	-	1,070,300	-	50,000	-	-	2,735,041
Federal Sources	1,556,276	-	-	400	-	-	-	-	1,556,676
Total Revenue	35,920,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	45,253,517
Expenditures:									
Salaries	21,259,628	1,326,600		64,600		-		-	22,650,828
Employee Benefits	7,005,900	370,810		3,120	1,099,990	-		-	8,479,820
Purchased Services	3,104,827	837,380	-	3,278,300		-		6,000	7,226,507
Supplies and Materials	942,485	764,925		5,000		-		-	1,712,410
Capital Outlay	25,000	60,000		-		950,000		-	1,035,000
Other Objects	3,166,713	-	1,500,000	-	-	-		-	4,666,713
Non-capitalized Equipment	269,431	25,253		-		-		-	294,684
Termination Benefits	12,700	5,000		-		-			17,700
Total Expenditures	35,786,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	46,083,662
Revenue Over (Under)									
Expenditures	133,733	(518,368)	54,000	354,080	(116,490)	(775,800)	38,700	-	(830,145)
Other Sources/(Uses)									
Other Sources	68,400	-	-	-	-	122,989	-	-	191,389
Other (Uses)	-	-	(32,700)	-	-	-	(32,700)	-	(65,400)
Total Other Sources/(Uses)	68,400	-	(32,700)	-	-	122,989	(32,700)	-	125,989
Fund Balance - June 30, 2026	\$ 14,377,029	\$ 1,608,913	\$ 287,054	\$ 1,466,120	\$ 553,410	\$ 1,034,111	\$ 836,433	\$ -	\$ 20,163,070

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
BUDGET SUMMARY

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
ESTIMATED BEGINNING FUND BALANCE July 1, 2025 (without Student Activity Funds)		14,174,896	2,127,281	265,754	1,112,040	669,900	1,686,922	830,433	-	20,867,226
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	32,749,400	2,871,600	1,554,000	2,634,400	983,500	124,200	38,700	6,000	40,961,800
STATE SOURCES	3000	1,614,741	-	-	1,070,300	-	50,000	-	-	2,735,041
FEDERAL SOURCES	4000	1,556,276	-	-	400	-	-	-	-	1,556,676
Total Direct Receipts/Revenues		35,920,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	45,253,517
Receipts/Revenues for "On Behalf" Payments	3998	10,716,000	-	-	-	-	-	-	-	10,716,000
Total Receipts/Revenues		46,636,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	55,969,517
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	22,416,157	-	-	-	452,460	-	-	-	22,868,617
SUPPORT SERVICES	2000	10,267,330	3,389,968	-	3,114,020	647,530	950,000	-	6,000	18,374,848
COMMUNITY SERVICES	3000	198,243	-	-	237,000	-	-	-	-	435,243
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,904,954	-	-	-	-	-	-	-	2,904,954
DEBT SERVICES	5000	-	-	1,500,000	-	-	-	-	-	1,500,000
Total Direct Disbursements/Expenditures		35,786,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000	6,000	6,000	46,083,662
Disbursements/Expenditures for "On Behalf" Payments	4180	10,716,000	-	-	-	-	-	-	-	10,716,000
Total Disbursements/Expenditures		46,502,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000	6,000	6,000	56,799,662
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		133,733	(518,368)	54,000	354,080	(116,490)	(775,800)	38,700	-	(830,145)
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Transfer of Working Cash Fund Interest	7120	32,700	-	-	-	-	-	-	-	32,700
Transfer of Interest	7140	32,700	-	-	-	-	-	-	-	32,700
Sale or Compensation for Fixed Assets	7300	3,000	-	-	-	-	122,989	-	-	125,989
Total Other Sources of Funds		68,400	-	-	-	-	122,989	-	-	191,389
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS										
Transfer of Working Cash Fund Interest	8120	-	-	-	-	-	-	32,700	-	32,700
Transfer of Interest	8140	-	-	32,700	-	-	-	-	-	32,700
Total Other Uses of Funds		-	-	32,700	-	-	-	32,700	-	65,400
Total Other Sources/Uses of Funds		68,400	-	(32,700)	-	-	122,989	(32,700)	-	125,989
ESTIMATED ENDING FUND BALANCE June 30, 2026 (Without Student Activity Funds)		14,377,029	1,608,913	287,054	1,466,120	553,410	1,034,111	836,433	-	20,163,070

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 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	21,259,628	1,326,600		64,600		-		-	22,650,828
Employee benefits		200	7,005,900	370,810		3,120	1,099,990	-		-	8,479,820
Purchased Services		300	3,104,827	837,380	-	3,278,300		-		6,000	7,226,507
Supplies & Materials		400	942,485	764,925		5,000		-		-	1,712,410
Capital Outlay		500	25,000	60,000		-		950,000		-	1,035,000
Other Objects		600	3,166,713	-	1,500,000	-	-	-		-	4,666,713
Non-Capitalized Equipment		700	269,431	25,253		-		-		-	294,684
Termination Benefits		800	12,700	5,000		-		-		6,000	17,700
Total Expenditures			35,786,684	3,389,968	1,500,000	3,351,020	1,099,990	950,000		6,000	46,083,662

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM LOCAL SOURCES										
TAXES LEVIED BY LOCAL EDUCATION AGENCY										
Designated Purposes Levies	-	24,858,000	2,406,500	1,521,300	2,406,100	402,100	-	6,000	6,000	31,606,000
Special Education Purposes Levy	1140	5,711,000	-	-	-	-	-	-	-	5,711,000
FICA and Medicare Only Levies	1150	-	-	-	-	501,100	-	-	-	501,100
Total Taxes Levied by District		<u>30,569,000</u>	<u>2,406,500</u>	<u>1,521,300</u>	<u>2,406,100</u>	<u>903,200</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>37,818,100</u>
PAYMENTS IN LIEU OF TAXES										
Corporate Personal Property Replacement Taxes	1230	492,700	-	-	-	31,300	-	-	-	524,000
Total Payments in Lieu of Taxes		<u>492,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>524,000</u>
TUITION										
Summer School Tuition from Pupils or Parents	1321	2,500	-	-	-	-	-	-	-	2,500
Total Tuition		<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
TRANSPORTATION FEES										
Regular Transportion Fees from Other Districts	1412	-	-	-	120,000	-	-	-	-	120,000
Special Ed Transportion Fees from Other Districts	1442	-	-	-	10,000	-	-	-	-	10,000
Total Transportation Fees		<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	1,245,400	131,100	32,700	98,300	49,000	124,200	32,700	-	1,713,400
Total Earnings on Investments		<u>1,245,400</u>	<u>131,100</u>	<u>32,700</u>	<u>98,300</u>	<u>49,000</u>	<u>124,200</u>	<u>32,700</u>	<u>-</u>	<u>1,713,400</u>
FOOD SERVICE										
Sales to Pupils - Lunch	1611	212,000	-	-	-	-	-	-	-	212,000
Sales to Pupils - Breakfast	1612	13,000	-	-	-	-	-	-	-	13,000
Sales to Pupils - A la Carte	1613	63,000	-	-	-	-	-	-	-	63,000
Sales to Adults	1620	2,100	-	-	-	-	-	-	-	2,100
Total Food Service		<u>290,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290,100</u>
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	8,300	-	-	-	-	-	-	-	8,300
Admissions - Other	1719	6,000	-	-	-	-	-	-	-	6,000
Fees	1720	80,400	-	-	-	-	-	-	-	80,400
Stduent Activity Fund Revenues	1799	325,000	-	-	-	-	-	-	-	325,000
Total District/School Activity Income (without Student Activity Funds)		<u>94,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,700</u>
Total District/School Activity Income (with Student Activity Funds)		<u>419,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>419,700</u>

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
OTHER REVENUE FROM LOCAL SOURCES										
Rentals	1910	-	325,000							325,000
Contributions and Donations from Private Sources	1920	16,000	-	-	-	-	-	-	-	16,000
Impact Fees	1930	3,000	-	-	-	-	-	-	-	3,000
Refund of Prior Years' Expenditures	1950	10,000	9,000	-	-	-				19,000
Drivers' Education Fees	1970	15,000								15,000
Proceeds from Vendors' Contracts	1980	1,000	-	-	-	-	-	-	-	1,000
Payments from Other Districts	1991	8,000	-	-	-	-				8,000
Other Local Revenues	1999	2,000	-	-	-	-	-	-	-	2,000
Total Other Revenue from Local Sources		55,000	334,000	-	-	-	-	-	-	389,000
Total Receipts/Revenues from Local Sources (without Student Activity Funds)	1000	32,749,400	2,871,600	1,554,000	2,634,400	983,500	124,200	38,700	6,000	40,961,800
Total Receipts/Revenues from Local Sources (with Student Activity Funds)	1000	33,074,400								41,286,800
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
Evidence Based Funding Formula	3001	1,260,000	-	-	-	-	-	-		1,260,000
Total Unrestricted Grants-In-Aid		1,260,000	-	-	-	-	-	-		1,260,000
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	189,000			-					189,000
Special Education - Orphanage - Individual	3120	141,000			53,300					194,300
Special Education - Orphanage - Summer	3130	-			-					-
Total Special Education		330,000			53,300					383,300
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Secondary Program Improvement (CTEI)	3220	11,564	-			-				11,564
Total Career and Technical Education		11,564	-			-				11,564
State Free Lunch & Breakfast	3360	2,500								2,500
Driver Education	3370	9,400	-							9,400
TRANSPORTATION										
Transportation - Regular/Vocational	3500	-	-		312,000	-				312,000
Transportation - Special Education	3510	-	-		705,000	-				705,000
Total Transportation		-	-		1,017,000	-				1,017,000
School Infrastructure - Maintenance Projects	3925		-				50,000			50,000
Other Restricted Revenue from State Sources	3999	1,277	-	-	-	-	-	-	-	1,277
Total Restricted Grants-In-Aid		354,741	-	-	1,070,300	-	50,000	-	-	1,475,041
Total Receipts/Revenues from State Sources	3000	1,614,741	-	-	1,070,300	-	50,000	-	-	2,735,041

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED RECEIPTS/REVENUES

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
RECEIPTS/REVENUES FROM FEDERAL SOURCES										
RESTRICTED GRANTS-IN-AID REC'D FROM										
FEDERAL GOVT. THRU THE STATE										
FOOD SERVICE										
National School Lunch Program	4210	243,000				-				243,000
School Breakfast Program	4220	34,000				-				34,000
Total Food Service		<u>277,000</u>				-				<u>277,000</u>
TITLE I										
Title I - Low Income	4300	165,000	-		-	-				165,000
Title I - Low Income - Neglected, Private	4305	-	-		-	-				-
Total Title I		<u>165,000</u>	-		-	-				<u>165,000</u>
TITLE IV										
Title IV - Student Support & Academic Enrichment	4400	13,000	-		-	-				13,000
Total Title IV		<u>13,000</u>	-		-	-				<u>13,000</u>
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	26,000	-		-	-				26,000
Federal Special Education - IDEA Flow-Through	4620	720,000	-		-	-				720,000
Federal Special Education - IDEA Room & Board	4625	18,000	-		-	-				18,000
Total Federal Special Education		<u>764,000</u>	-		-	-				<u>764,000</u>
CTE - PERKINS										
CTE - Perkins - Title III E Tech Prep	4770	6,276	-			-				6,276
Total CTE - Perkins		<u>6,276</u>	-			-				<u>6,276</u>
McKinney Education for Homeless Children	4920	14,000	-		-	-				14,000
Title II - Teacher Quality	4932	43,000	-		-	-				43,000
Medicaid Matching Funds - Administrative Outreach	4991	50,000	-		-	-				50,000
Medicaid Matching Funds - Fee-for-Service Program	4992	224,000	-		400	-				224,400
Total Restricted Grants-In-Aid Rec'd from Federal Govt. Thru the State		1,556,276	-	-	400	-			-	1,556,676
Total Receipts/Revenues from Federal Sources	4000	1,556,276	-	-	400	-	-	-	-	1,556,676
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds)		35,920,417	2,871,600	1,554,000	3,705,100	983,500	174,200	38,700	6,000	45,253,517
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds)		36,245,417								45,578,517

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
EDUCATIONAL FUND (ED)										
INSTRUCTION (ED)										
Regular Programs	1100	10,221,200	3,176,470	239,458	649,575	-	17,000	156,195	2,500	14,462,398
Pre-K Programs	1125	95,800	28,470	700	1,500	-	-	-	-	126,470
Special Education Programs	1200	2,500,700	961,410	44,500	22,500	-	-	5,612	2,000	3,536,722
Special Education Programs Pre-K	1225	173,300	45,000	250	-	-	-	-	-	218,550
Remedial and Supplemental Programs K-12	1250	507,628	205,030	10,802	14,948	-	-	-	-	738,408
CTE Programs	1400	276,900	116,160	13,320	10,607	-	149	9,635	-	426,771
Interscholastic Programs	1500	639,100	68,810	156,450	75,800	15,000	32,000	7,000	-	994,160
Summer School Programs	1600	13,600	1,210	-	-	-	-	-	-	14,810
Gifted Programs	1650	75,400	34,090	-	-	-	-	-	-	109,490
Driver's Education Programs	1700	110,200	24,570	550	2,500	-	100	-	-	137,920
Bilingual Programs	1800	422,100	138,950	3,300	5,430	-	-	1,403	-	571,183
Truant Alternative & Optional Programs	1900	85,800	24,940	22,785	750	-	-	-	-	134,275
Special Education Programs K-12 Private Tuition	1912						930,000			930,000
Truants Alt/Opt Ed Programs Private Tuition	1922						15,000			15,000
Student Activity Fund Expenditures	1999						325,000			325,000
Total Instruction (Without Student Activity Funds)	1000	15,121,728	4,825,110	492,115	783,610	15,000	994,249	179,845	4,500	22,416,157
Total Instruction (With Student Activity Funds)	1000	15,121,728	4,825,110	492,115	783,610	15,000	1,319,249	179,845	4,500	22,741,157
SUPPORT SERVICES (ED)										
Support Services - Pupils										
Attendance & Social Work Services	2110	474,900	190,170	5,520	750	-	-	2,806	-	674,146
Guidance Services	2120	296,600	96,170	7,100	4,500	-	200	-	-	404,570
Health Services	2130	345,200	115,410	12,500	5,750	-	-	5,403	-	484,263
Psychological Services	2140	400,600	135,870	30,650	4,500	-	-	1,403	-	573,023
Speech Pathology & Audiology Services	2150	394,800	129,980	9,100	2,600	-	-	1,403	-	537,883
Other Support Services - Pupils	2190	95,000	-	4,000	3,400	-	-	-	-	102,400
Total Support Services - Pupil	2100	2,007,100	667,600	68,870	21,500	-	200	11,015	-	2,776,285
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	363,200	80,510	61,045	7,000	-	3,000	1,403	-	516,158
Educational Media Services	2220	241,700	96,180	28,493	40,300	-	65	1,403	-	408,141
Assessment & Testing	2230	-	-	48,376	1,800	-	-	-	-	50,176
Total Support Services - Instructional Staff	2200	604,900	176,690	137,914	49,100	-	3,065	2,806	-	974,475
Support Services - General Administration										
Board of Education Services	2310	44,600	10,300	101,100	6,000	-	14,000	-	-	176,000
Executive Administration Services	2320	289,500	88,230	2,000	1,900	-	2,500	-	-	384,130
Special Area Administration Services	2330	264,500	73,220	4,250	3,000	-	250	-	-	345,220
Claims Paid from Self Insurance Fund	2361	-	-	98,000	-	-	-	-	-	98,000
Total Support Services - General Admin	2300	598,600	171,750	205,350	10,900	-	16,750	-	-	1,003,350

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
Support Services - School Administration										
Office of the Principal Services	2410	1,829,500	805,040	28,050	22,500	-	5,900	24,555	-	2,715,545
Total Support Services - School Admin	2400	1,829,500	805,040	28,050	22,500	-	5,900	24,555	-	2,715,545
Support Services - Business										
Direction of Business Support Services	2510	143,600	29,640	1,800	300	-	700	-	-	176,040
Fiscal Services	2520	231,400	61,840	47,050	5,000	-	700	-	-	345,990
Foods Services	2560	-	-	590,000	4,500	10,000	-	2,500	-	607,000
Total Support Services - Business	2500	375,000	91,480	638,850	9,800	10,000	1,400	2,500	-	1,129,030
Support Services - Central										
Information Services	2630	132,700	38,860	53,030	1,500	-	600	-	-	226,690
Staff Services	2640	189,900	81,970	28,640	1,550	-	500	-	8,200	310,760
Data Processing Services	2660	400,200	147,400	440,565	18,025	-	4,295	48,710	-	1,059,195
Total Support Services - Central	2600	722,800	268,230	522,235	21,075	-	5,395	48,710	8,200	1,596,645
Other Support Services	2900	-	-	72,000	-	-	-	-	-	72,000
Total Support Services	2000	6,137,900	2,180,790	1,673,269	134,875	10,000	32,710	89,586	8,200	10,267,330
COMMUNITY SERVICES (ED)	3000	-	-	174,243	24,000	-	-	-	-	198,243
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
Payments to Other Govt Units										
Payments for Special Education Programs	4120			764,000			-			764,000
Payments for CTE Programs	4140			1,200			3,500			4,700
Total Pmts to Other Dist & Govt Units	4100			765,200			3,500			768,700
Payments to Other Govt Units										
Payments for Regular Programs - Tuition	4210						27,000			27,000
Payments for Special Education Programs - Tuition	4220						1,889,254			1,889,254
Payments for CTE Programs - Tuition	4240						220,000			220,000
Total Pmts to Other Dist & Govt Units - Tuition	4200						2,136,254			2,136,254
Total Pmts to Other Dist & Govt Units	4000			765,200			2,139,754			2,904,954
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds)		21,259,628	7,005,900	3,104,827	942,485	25,000	3,166,713	269,431	12,700	35,786,684
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (With Student Activity Funds)		21,259,628	7,005,900	3,104,827	942,485	25,000	3,491,713	269,431	12,700	36,111,684

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
OPERATIONS AND MAINTENANCE FUND (O&M)										
SUPPORT SERVICES (O&M)										
Support Services - Business										
Operation & Maintenance of Plant Services	2540	1,326,600	370,810	837,380	764,925	60,000	-	25,253	5,000	3,389,968
Total Support Services - Business	2500	1,326,600	370,810	837,380	764,925	60,000	-	25,253	5,000	3,389,968
Total Support Services	2000	1,326,600	370,810	837,380	764,925	60,000	-	25,253	5,000	3,389,968
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		1,326,600	370,810	837,380	764,925	60,000	-	25,253	5,000	3,389,968
DEBT SERVICES FUND (DS)										
DEBT SERVICES (DS)										
Debt Service - Interest on Long-Term Debt	5200						309,500			309,500
Debt Service - Payments of Principal on LT Debt	5300						1,190,000			1,190,000
Debt Service Other	5400			-			500			500
Total Debt Service	5000			-			1,500,000			1,500,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES				-			1,500,000			1,500,000
TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Business										
Pupil Transportation Services	2550	64,600	3,120	3,041,300	5,000	-	-	-	-	3,114,020
Total Support Services	2000	64,600	3,120	3,041,300	5,000	-	-	-	-	3,114,020
COMMUNITY SERVICES (ED)	3000	-	-	237,000	-	-	-	-	-	237,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		64,600	3,120	3,278,300	5,000	-	-	-	-	3,351,020
MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Programs	1100		169,240							169,240
Pre-K Programs	1125		4,460							4,460
Special Education Programs	1200		197,730							197,730
Special Education Programs Pre-K	1225		7,770							7,770
Remedial and Supplemental Programs K-12	1250		26,230							26,230
CTE Programs	1400		4,020							4,020
Interscholastic Programs	1500		32,670							32,670
Summer School Programs	1600		220							220
Gifted Programs	1650		1,100							1,100
Driver's Education Programs	1700		1,610							1,610
Bilingual Programs	1800		6,160							6,160
Truants' Alternative & Optional Programs	1900		1,250							1,250
Total Instruction	1000		452,460							452,460

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
SUPPORT SERVICES (MR/SS)										
Support Services - Pupil										
Attendance & Social Work Services	2110		6,910							6,910
Guidance Services	2120		13,040							13,040
Health Services	2130		16,260							16,260
Psychological Services	2140		5,830							5,830
Speech Pathology & Audiology Services	2150		5,770							5,770
Other Support Services - Pupils	2190		7,270							7,270
Total Support Services - Pupil	2100		55,080							55,080
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		5,440							5,440
Educational Media Services	2220		8,700							8,700
Total Support Services - Instructional Staff	2200		14,140							14,140
Support Services - General Administration										
Board of Education Services	2310		8,890							8,890
Executive Administration Services	2320		12,880							12,880
Special Area Administration Services	2330		15,250							15,250
Total Support Services - General Admin	2300		37,020							37,020
Support Services - School Administration										
Office of the Principal Services	2410		80,830							80,830
Total Support Services - School Admin	2400		80,830							80,830
Support Services - Business										
Direction of Business Support Services	2510		28,360							28,360
Fiscal Services	2520		46,070							46,070
Operation & Maintenance of Plant Service	2540		261,330							261,330
Pupil Transportation Services	2550		7,890							7,890
Total Support Services - Business	2500		343,650							343,650
Support Services - Central										
Information Services	2630		26,410							26,410
Staff Services	2640		22,250							22,250
Data Processing Services	2660		68,150							68,150
Total Support Services - Central	2600		116,810							116,810
Total Support Services	2000		647,530							647,530
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES			1,099,990							1,099,990

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2026 BUDGET
ESTIMATED DISBURSEMENTS/EXPENDITURES

Description	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	TOTAL
CAPITAL PROJECTS (CP)										
SUPPORT SERVICES (CP)										
Support Services - Business										
Facilities Acquisition & Construction Services	2530	-	-	-	-	950,000	-	-		950,000
Total Support Services	2000	-	-	-	-	950,000	-	-	-	950,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	-	-	950,000	-	-	-	950,000
TORT FUND (TF)										
SUPPORT SERVICES (TF)										
Other Support Services	2900	-	-	6,000	-	-	-	-	-	6,000
Total Support Services	2000	-	-	6,000	-	-	-	-	-	6,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	6,000	-	-	-	-	-	6,000

Lisle Community Unit School District 202
Fund Balance Review
6/30/2026 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2026 (Accrual Basis - Early Taxes Deferred)	A	\$14,377,029	\$1,608,913	\$1,466,120	\$836,433	\$18,288,495
FY2026 Direct Expenditures - Estimated		\$35,786,684	\$3,389,968	\$3,351,020		\$42,527,672
FY2025 Direct Expenditures - Unaudited		33,900,221	3,059,887	3,168,416		40,128,524
FY2024 Direct Expenditures		<u>31,773,355</u>	<u>2,826,068</u>	<u>3,113,707</u>		<u>37,713,130</u>
3 Year Avg Direct Expenditures	B	\$33,820,087	\$3,091,974	\$3,211,048		\$40,123,109
3 Year Avg Expenditures Per Day (B/365)	C	\$92,658	\$8,471	\$8,797		\$109,926
Number of Days Expenditures in Fund Balance (A/C)		<u>155</u>	<u>190</u>	<u>167</u>		<u>166</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