

LISLE COMMUNITY UNIT SCHOOL DISTRICT 202
LISLE VILLAGE HALL BOARD ROOM
925 BURLINGTON AVE
LISLE, ILLINOIS 60532
Finance Committee Meeting
September 28, 2026
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. 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 24, 2026 Finance Committee Meeting 2
4. Snow Removal Services Bid Addendum - School Year 2026-2027
5. 403(b) Retirement Plan Document Restatement – Adoption Agreement
6. FY2027 Final Budget 4
7. Agenda Topics for Future Finance Committee Meetings
8. Adjournment

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
BOARD OF EDUCATION
FINANCE COMMITTEE MINUTES
August 24, 2026

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 24, 2026.

The meeting was called to order at 6:45 p.m. by Mr. Nagler.

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

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

Public Comment

No comments were received for this meeting.

Minutes from the June 22, 2026, Finance Committee Meeting

The minutes from the June 22, 2026, 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 summarized the activity funds with balances over \$5,000 and expectations for when those funds would be spent. The Board inquired about redistributing funds from the Class of 2028 activity fund to other class funds, due to the excess of that fund. The administration indicated they would investigate. The documentation for this item was in the Finance Committee Meeting packet in Item 4.

FY2026 Unaudited Financial Results

The administration presented the preliminary unaudited financial results for fiscal year 2026. The District ended the year with a preliminary surplus of approximately \$700,000, compared with a budgeted deficit of approximately \$830,000. Revenues were essentially in line with budget, while expenditures were approximately \$1.6 million below budget, with lower-than-expected transportation costs contributing to the favorable variance. The administration also noted that the operating surplus declined from approximately \$1.7 million in FY2025 to \$1.2 million in FY2026 as operating expenditures grew faster than revenues, consistent with the District's longer-term financial outlook. The documentation for this item was included in Item 5 of the Finance Committee Meeting packet.

Village of Lisle Downtown TIF District No. 3 Update

The administration updated the Board regarding changes to the TIF District No. 3 in downtown Lisle. This included acceptance of the IGA between the District and the Village, and the inclusion of language, to align with current Village policy applicable to its other TIF districts, which would make TIF funds available to contiguous TIFs in the future. At this time, there are no other TIFs that are contiguous to the downtown TIF. The documentation for this item was in the Finance Committee Meeting packet in Item 6.

Agenda Topics for Future Finance Committee Meetings

The administration will investigate the possibility of transferring funds from the Class of 2028 activity fund to other Class funds and report back to the Board at a later date.

Adjournment

The meeting was adjourned at 7:16 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 28, 2026**

SUBJECT: FY2027 Final Budget

BACKGROUND DATA: Included in the Board Packet is the Resolution for Adoption of the FY2027 Budget. The recommended FY2027 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 the Final Budget and answer any additional questions at the meeting.

Lisle Community Unit School District 202

FY2027 Budget Summary

ALL FUNDS

FINAL BUDGET VS. PRIOR YEAR BUDGET

	BUDGET FY2026 [1]	FINAL BUDGET FY2027	PERCENT INCREASE (DECREASE)
FUND BALANCE - Beg of Year	\$ 20,867,226	\$ 21,722,225	
REVENUE:			
LOCAL SOURCES	40,961,800	42,444,745	4%
STATE SOURCES	2,735,041	2,721,397	0%
FEDERAL SOURCES	1,556,676	1,463,755	-6%
TOTAL DIRECT REVENUE	45,253,517	46,629,897	3%
EXPENDITURES:			
SALARIES	22,650,828	23,249,361	3%
EMPLOYEE BENEFITS	8,479,820	9,165,114	8%
PURCHASED SERVICES	7,226,507	6,799,875	-6%
SUPPLIES AND MATERIALS	1,712,410	1,773,067	4%
CAPITAL OUTLAY	1,035,000	150,000	-86%
OTHER OBJECTS	4,666,713	5,053,756	8%
NON-CAPITALIZED EQUIPMENT	294,684	426,775	45%
TERMINATION BENEFITS	17,700	2,000	-89%
TOTAL DIRECT EXPENDITURES	46,083,662	46,619,948	1%
REVENUE OVER (UNDER) EXPENSES	-830,145	9,950	
OTHER SOURCES/USES OF FUNDS	125,989	132,017	
FUND BALANCE - End of Year	\$ 20,163,070	\$ 21,864,192	

[1] Per FY2026 School District Budget Form filed with ISBE

Lisle Community Unit School District 202
FY2027 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	\$ 21,767,117	\$ 21,722,225	\$ (44,892)		Updated for Unaudited Financial Results
REVENUE:					
LOCAL SOURCES	42,365,100	42,444,745	79,645	0%	Increased CPPRT receipts based on IL Dept of Rev estimate
STATE SOURCES	2,741,298	2,721,397	-19,901	-1%	Reduced transportation claim reimbursement estimate based on lower costs and anticipated additional proration of state funding
FEDERAL SOURCES	1,619,300	1,463,755	-155,545	-10%	Revenues adjusted to reflect anticipated FY2027 grant spending. Unspent funds will carryover to FY2028
TOTAL DIRECT REVENUE	46,725,698	46,629,897	-95,801	0%	
EXPENDITURES:					
SALARIES	23,408,400	23,249,361	-159,039	-1%	} Refined salary & benefit figures to reflect final staffing and coverage
EMPLOYEE BENEFITS	9,031,170	9,165,114	133,944	1%	
PURCHASED SERVICES	6,969,645	6,799,875	-169,770	-2%	
				2%	Adjusted to reflect prior-year utility costs and additional building repair supply costs
SUPPLIES AND MATERIALS	1,744,298	1,773,067	28,769		
CAPITAL OUTLAY	250,000	150,000	-100,000	-40%	Revised for anticipated project costs
OTHER OBJECTS	4,898,865	5,053,756	154,891	3%	Costs for student aides included with tuition.
NON-CAPITALIZED EQUIPMENT	379,950	426,775	46,825	12%	Additional building repair costs
TERMINATION BENEFITS	5,000	2,000	-3,000	-	Minor adjustments to various accounts
TOTAL DIRECT EXPENDITURES	46,687,328	46,619,948	-67,381	0%	
REVENUE OVER (UNDER) EXPENSES	38,370	9,950	-28,421		
OTHER SOURCES/USES OF FUNDS	132,017	132,017	0		
FUND BALANCE - End of Year	\$ 21,937,504	\$ 21,864,192	\$ (73,313)		

Lisle Community Unit School District 202

FY2027 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, 2026	\$ 15,087,535	\$ 1,769,217	\$ 283,086	\$ 1,844,171	\$ 613,172	\$ 1,289,159	\$ 835,885	\$ -	\$ 21,722,225
Revenue:									
Local Sources:									
Property Taxes	31,508,000	2,501,300	1,519,200	2,471,300	902,200	-	6,000	6,000	38,914,000
Interest	1,301,000	119,800	34,420	119,800	51,300	118,300	34,200	-	1,778,820
Other Local	1,291,625	339,500	-	90,000	30,800	-	-	-	1,751,925
State Sources	1,702,397	-	-	969,000	-	50,000	-	-	2,721,397
Federal Sources	1,461,255	-	-	2,500	-	-	-	-	1,463,755
Total Revenue	37,264,277	2,960,600	1,553,620	3,652,600	984,300	168,300	40,200	6,000	46,629,897
Expenditures:									
Salaries	21,819,961	1,345,400		84,000		-		-	23,249,361
Employee Benefits	7,647,274	420,440		2,170	1,095,230	-		-	9,165,114
Purchased Services	2,886,730	845,595	-	3,061,550		-		6,000	6,799,875
Supplies and Materials	920,567	845,500		7,000		-		-	1,773,067
Capital Outlay	-	-		-		150,000		-	150,000
Other Objects	3,553,306	-	1,500,450	-	-	-		-	5,053,756
Non-capitalized Equipment	356,915	69,860		-		-		-	426,775
Termination Benefits	-	2,000		-		-			2,000
Total Expenditures	37,184,753	3,528,795	1,500,450	3,154,720	1,095,230	150,000		6,000	46,619,948
Revenue Over (Under) Expenditures	79,525	(568,195)	53,170	497,880	(110,930)	18,300	40,200	-	9,950
Other Sources/(Uses)									
Other Sources	69,400	-	-	-	-	131,017	-	-	200,417
Other (Uses)	-	-	(34,200)	-	-	-	(34,200)	-	(68,400)
Total Other Sources/(Uses)	69,400	-	(34,200)	-	-	131,017	(34,200)	-	132,017
Fund Balance - June 30, 2027	\$ 15,236,460	\$ 1,201,022	\$ 302,056	\$ 2,342,051	\$ 502,242	\$ 1,438,476	\$ 841,885	\$ -	\$ 21,864,192

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 BUDGET
BUDGET SUMMARY

Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
ESTIMATED BEGINING FUND BALANCE July 1, 2026 (without Student Activity Funds)		15,087,535	1,769,217	283,086	1,844,171	613,172	1,289,159	835,885	-	21,722,225
RECEIPTS/REVENUES										
LOCAL SOURCES	1000	34,100,625	2,960,600	1,553,620	2,681,100	984,300	118,300	40,200	6,000	42,444,745
STATE SOURCES	3000	1,702,397	-	-	969,000	-	50,000	-	-	2,721,397
FEDERAL SOURCES	4000	1,461,255	-	-	2,500	-	-	-	-	1,463,755
Total Direct Receipts/Revenues		37,264,277	2,960,600	1,553,620	3,652,600	984,300	168,300	40,200	6,000	46,629,897
Receipts/Revenues for "On Behalf" Payments	3998	9,171,000	-	-	-	-	-		-	9,171,000
Total Receipts/Revenues		46,435,277	2,960,600	1,553,620	3,652,600	984,300	168,300	40,200	6,000	55,800,897
DISBURSEMENTS/EXPENDITURES										
INSTRUCTION	1000	23,645,936				442,300				24,088,236
SUPPORT SERVICES	2000	10,807,895	3,528,795		2,910,720	652,930	150,000		6,000	18,056,340
COMMUNITY SERVICES	3000	216,016	-		244,000	-				460,016
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	2,514,906	-	-	-	-	-			2,514,906
DEBT SERVICES	5000	-	-	1,500,450	-	-			-	1,500,450
Total Direct Disbursements/Expenditures		37,184,753	3,528,795	1,500,450	3,154,720	1,095,230	150,000		6,000	46,619,948
Disbursements/Expenditures for "On Behalf" Payments	4180	9,171,000	-	-	-	-	-		-	9,171,000
Total Disbursements/Expenditures		46,355,753	3,528,795	1,500,450	3,154,720	1,095,230	150,000		6,000	55,790,948
Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		79,525	(568,195)	53,170	497,880	(110,930)	18,300	40,200	-	9,950
OTHER SOURCES/USES OF FUNDS										
OTHER SOURCES OF FUNDS (7000)										
PERMANENT TRANSFER FROM VARIOUS FUNDS										
Transfer of Working Cash Fund Interest	7120	34,200	-	-	-	-	-		-	34,200
Transfer of Interest	7140	34,200	-	-	-	-	-	-	-	34,200
Sale or Compensation for Fixed Assets	7300	1,000	-	-	-	-	131,017		-	132,017
Total Other Sources of Funds		69,400	-	-	-	-	131,017	-	-	200,417
OTHER USES OF FUNDS (8000)										
TRANSFER TO VARIOUS OTHER FUNDS										
Transfer of Working Cash Fund Interest	8120							34,200		34,200
Transfer of Interest	8140	-	-	34,200	-	-	-		-	34,200
Total Other Uses of Funds		-	-	34,200	-	-	-	34,200	-	68,400
Total Other Sources/Uses of Funds		69,400	-	(34,200)	-	-	131,017	(34,200)	-	132,017
ESTIMATED ENDING FUND BALANCE June 30, 2027 (Without Student Activity Funds)		15,236,460	1,201,022	302,056	2,342,051	502,242	1,438,476	841,885	-	21,864,192

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 BUDGET
BUDGET SUMMARY

SUMMARY OF EXPENDITURES (by Major Object)											
	Description	Acct #	Educational	Oper & Maint	Debt Service	Transportation	IMRF/SS	Capital Projects	Working Cash	Tort	TOTAL
Object Name											
Salaries		100	21,819,961	1,345,400		84,000		-		-	23,249,361
Employee benefits		200	7,647,274	420,440		2,170	1,095,230	-		-	9,165,114
Purchased Services		300	2,886,730	845,595	-	3,061,550		-		6,000	6,799,875
Supplies & Materials		400	920,567	845,500		7,000		-		-	1,773,067
Capital Outlay		500	-	-		-		150,000		-	150,000
Other Objects		600	3,553,306	-	1,500,450	-	-	-		-	5,053,756
Non-Capitalized Equipment		700	356,915	69,860		-		-		-	426,775
Termination Benefits		800	-	2,000		-		-			2,000
Total Expenditures			37,184,753	3,528,795	1,500,450	3,154,720	1,095,230	150,000		6,000	46,619,948

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202										
FY2027 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	-	25,506,000	2,501,300	1,519,200	2,471,300	401,100	-	6,000	6,000	32,410,900
Special Education Purposes Levy	1140	6,002,000	-		-	-	-			6,002,000
FICA and Medicare Only Levies	1150					501,100				501,100
Total Taxes Levied by District		31,508,000	2,501,300	1,519,200	2,471,300	902,200	-	6,000	6,000	38,914,000
PAYMENTS IN LIEU OF TAXES										
Corporate Personal Property Replacement Taxes	1230	581,200	-	-	-	30,800	-	-	-	612,000
Total Payments in Lieu of Taxes		581,200	-	-	-	30,800	-	-	-	612,000
TRANSPORTATION FEES										
Regular Transportion Fees from Other Districts	1412				80,000					80,000
Special Ed Transportion Fees from Other Districts	1442				10,000					10,000
Total Transportation Fees					90,000					90,000
EARNINGS ON INVESTMENTS										
Interest on Investments	1510	1,301,000	119,800	34,420	119,800	51,300	118,300	34,200	-	1,778,820
Total Earnings on Investments		1,301,000	119,800	34,420	119,800	51,300	118,300	34,200	-	1,778,820
FOOD SERVICE										
Sales to Pupils - Lunch	1611	257,000								257,000
Sales to Pupils - Breakfast	1612	12,000								12,000
Sales to Pupils - A la Carte	1613	104,000								104,000
Sales to Adults	1620	2,600								2,600
Total Food Service		375,600								375,600
DISTRICT/SCHOOL ACTIVITY INCOME										
Admissions - Athletic	1711	14,500								14,500
Admissions - Other	1719	6,500								6,500
Fees	1720	86,700								86,700
Stduent Activity Fund Revenues	1799	325,000								325,000
Total District/School Activity Income (without Student Activity Funds)		107,700								107,700
Total District/School Activity Income (with Student Activity Funds)		432,700								432,700
TEXTBOOK INCOME										
Rentals - Regular Textbooks	1811	172,000								172,000
Total District/School Activity Income		172,000								172,000

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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	-	332,000							332,000
Contributions and Donations from Private Sources	1920	9,125	-	-	-	-	-	-	-	9,125
Impact Fees	1930	10,000	-	-	-	-	-	-	-	10,000
Refund of Prior Years' Expenditures	1950	10,000	7,500	-	-	-			-	17,500
Drivers' Education Fees	1970	15,000								15,000
Proceeds from Vendors' Contracts	1980	1,000	-	-	-	-	-	-	-	1,000
Payments from Other Districts	1991	7,000	-	-	-	-				7,000
Other Local Revenues	1999	3,000	-	-	-	-	-	-	-	3,000
Total Other Revenue from Local Sources		55,125	339,500	-	-	-	-	-	-	394,625
Total Receipts/Revenues from Local Sources (without Student Activity Funds)	1000	34,100,625	2,960,600	1,553,620	2,681,100	984,300	118,300	40,200	6,000	42,444,745
Total Receipts/Revenues from Local Sources (with Student Activity Funds)	1000	34,425,625								42,769,745
RECEIPTS/REVENUES FROM STATE SOURCES										
UNRESTRICTED GRANTS-IN-AID										
Evidence Based Funding Formula	3001	1,263,000	-	-	-	-	-	-		1,263,000
Total Unrestricted Grants-In-Aid		1,263,000	-	-	-	-	-	-		1,263,000
RESTRICTED GRANTS-IN-AID										
SPECIAL EDUCATION										
Special Education - Private Facility Tuition	3100	240,000			-					240,000
Special Education - Orphanage - Individual	3120	170,000			55,000					225,000
Total Special Education		410,000			55,000					465,000
CAREER AND TECHNICAL EDUCATION (CTE)										
CTE - Secondary Program Improvement (CTEI)	3220	10,499	-			-				10,499
Total Career and Technical Education		10,499	-			-				10,499
State Free Lunch & Breakfast	3360	2,600								2,600
Driver Education	3370	15,000	-							15,000
TRANSPORTATION										
Transportation - Regular/Vocational	3500	-	-		291,000	-				291,000
Transportation - Special Education	3510	-	-		623,000	-				623,000
Total Transportation		-	-		914,000	-				914,000
School Infrastructure - Maintenance Projects	3925		-				50,000			50,000
Other Restricted Revenue from State Sources	3999	1,298	-	-	-	-	-	-	-	1,298
Total Restricted Grants-In-Aid		439,397	-	-	969,000	-	50,000	-	-	1,458,397
Total Receipts/Revenues from State Sources	3000	1,702,397	-	-	969,000	-	50,000	-	-	2,721,397

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202										
FY2027 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	272,000				-				272,000
School Breakfast Program	4220	46,000				-				46,000
Total Food Service		318,000				-				318,000
TITLE I										
Title I - Low Income	4300	113,000	-		-	-				113,000
Total Title I		113,000	-		-	-				113,000
TITLE IV										
Title IV - Student Support & Academic Enrichment	4400	12,000	-		-	-				12,000
Total Title IV		12,000	-		-	-				12,000
FEDERAL - SPECIAL EDUCATION										
Federal Special Education - Preschool Flow-Through	4600	22,000	-		-	-				22,000
Federal Special Education - IDEA Flow-Through	4620	665,000	-		-	-				665,000
Total Federal Special Education		687,000	-		-	-				687,000
CTE - PERKINS										
CTE - Perkins - Title IIIE Tech Prep	4770	6,255	-			-				6,255
Total CTE - Perkins		6,255	-			-				6,255
McKinney Education for Homeless Children	4920	10,000	-		-	-				10,000
Title II - Teacher Quality	4932	35,000	-		-	-				35,000
Medicaid Matching Funds - Administrative Outreach	4991	50,000	-		-	-				50,000
Medicaid Matching Funds - Fee-for-Service Program	4992	230,000	-		2,500	-				232,500
Total Restricted Grants-In-Aid Rec'd from										
Federal Govt. Thru the State		1,461,255	-	-	2,500	-			-	1,463,755
Total Receipts/Revenues from Federal Sources	4000	1,461,255	-	-	2,500	-	-	-	-	1,463,755
TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds)		37,264,277	2,960,600	1,553,620	3,652,600	984,300	168,300	40,200	6,000	46,629,897
TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds)		37,589,277								46,954,897

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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	10,336,600	3,467,020	218,373	639,940	-	18,000	144,200	-	14,824,133
Pre-K Programs	1125	103,000	37,560	150	1,200	-	-	-	-	141,910
Special Education Programs	1200	2,541,513	1,056,180	38,000	16,500	-	-	10,196	-	3,662,389
Special Education Programs Pre-K	1225	181,500	33,410	1,150	-	-	-	-	-	216,060
Remedial and Supplemental Programs K-12	1250	504,348	229,859	13,402	28,781	-	-	-	-	776,390
CTE Programs	1400	290,600	130,090	19,750	18,104	-	-	77,560	-	536,104
Interscholastic Programs	1500	671,000	70,060	188,250	74,750	-	32,200	10,870	-	1,047,130
Summer School Programs	1600	7,900	910	-	-	-	-	-	-	8,810
Gifted Programs	1650	81,700	38,350	-	-	-	-	-	-	120,050
Driver's Education Programs	1700	115,200	26,710	1,700	2,500	-	100	1,040	-	147,250
Bilingual Programs	1800	479,700	158,240	2,850	7,000	-	-	-	-	647,790
Truant Alternative & Optional Programs	1900	90,200	27,930	23,000	750	-	-	1,040	-	142,920
Special Education Programs K-12 Private Tuition	1912						1,360,000			1,360,000
Truants Alt/Opt Ed Programs Private Tuition	1922						15,000			15,000
Student Activity Fund Expenditures	1999						365,000			365,000
Total Instruction (Without Student Activity Funds)	1000	15,403,261	5,276,319	506,625	789,525	-	1,425,300	244,906	-	23,645,936
Total Instruction (With Student Activity Funds)	1000	15,403,261	5,276,319	506,625	789,525	-	1,790,300	244,906	-	24,010,936
SUPPORT SERVICES (ED)										
Support Services - Pupils										
Attendance & Social Work Services	2110	497,000	211,620	9,100	2,500	-	-	1,933	-	722,153
Guidance Services	2120	320,000	108,690	600	5,425	-	200	4,015	-	438,930
Health Services	2130	365,100	127,680	18,200	4,400	-	-	1,933	-	517,313
Psychological Services	2140	420,600	147,460	19,000	2,500	-	-	1,933	-	591,493
Speech Pathology & Audiology Services	2150	423,400	145,090	6,900	2,500	-	-	-	-	577,890
Other Support Services - Pupils	2190	128,500	-	4,000	2,900	-	-	-	-	135,400
Total Support Services - Pupil	2100	2,154,600	740,540	57,800	20,225	-	200	9,814	-	2,983,179
Support Services - Instructional Staff										
Improvement of Instruction Services	2210	360,100	86,045	46,087	1,000	-	1,200	-	-	494,432
Educational Media Services	2220	256,100	107,190	23,255	39,598	-	235	1,040	-	427,418
Assessment & Testing	2230	-	-	49,124	1,800	-	-	-	-	50,924
Total Support Services - Instructional Staff	2200	616,200	193,235	118,466	42,398	-	1,435	1,040	-	972,774
Support Services - General Administration										
Board of Education Services	2310	45,600	11,730	117,150	4,500	-	14,500	-	-	193,480
Executive Administration Services	2320	296,800	96,090	1,980	1,000	-	2,500	-	-	398,370
Special Area Administration Services	2330	240,800	77,470	650	1,000	-	250	-	-	320,170
Claims Paid from Self Insurance Fund	2361	-	-	128,000	-	-	-	-	-	128,000
Total Support Services - General Admin	2300	583,200	185,290	247,780	6,500	-	17,250	-	-	1,040,020

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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	1,926,000	875,440	25,675	26,500	-	6,100	21,097	-	2,880,812
Total Support Services - School Admin	2400	1,926,000	875,440	25,675	26,500	-	6,100	21,097	-	2,880,812
Support Services - Business										
Direction of Business Support Services	2510	149,700	34,390	1,730	250	-	700	-	-	186,770
Fiscal Services	2520	235,000	70,420	43,450	6,000	-	700	-	-	355,570
Foods Services	2560	-	-	668,300	5,000	-	-	36,000	-	709,300
Total Support Services - Business	2500	384,700	104,810	713,480	11,250	-	1,400	36,000	-	1,251,640
Support Services - Central										
Information Services	2630	140,800	44,160	53,562	1,300	-	700	-	-	240,522
Staff Services	2640	192,300	79,750	21,050	1,775	-	525	-	-	295,400
Data Processing Services	2660	418,900	147,730	430,775	9,295	-	2,790	44,058	-	1,053,548
Total Support Services - Central	2600	752,000	271,640	505,387	12,370	-	4,015	44,058	-	1,589,470
Other Support Services	2900	-	-	90,000	-	-	-	-	-	90,000
Total Support Services	2000	6,416,700	2,370,955	1,758,588	119,243	-	30,400	112,009	-	10,807,895
COMMUNITY SERVICES (ED)	3000	-	-	204,217	11,799	-	-	-	-	216,016
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS										
Payments to Other Govt Units										
Payments for Special Education Programs	4120			412,000			-			412,000
Payments for CTE Programs	4140			2,000			4,000			6,000
Other Payments to In-State Govt Units - Programs	4190			3,300			-			3,300
Total Pmts to Other Dist & Govt Units	4100			417,300			4,000			421,300
Payments to Other Govt Units										
Payments for Regular Programs - Tuition	4210						22,000			22,000
Payments for Special Education Programs - Tuition	4220						1,851,606			1,851,606
Payments for CTE Programs - Tuition	4240						220,000			220,000
Total Pmts to Other Dist & Govt Units - Tuition	4200						2,093,606			2,093,606
Total Pmts to Other Dist & Govt Units	4000			417,300			2,097,606			2,514,906
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (Without Student Activity Funds)		21,819,961	7,647,274	2,886,730	920,567	-	3,553,306	356,915	-	37,184,753
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES (With Student Activity Funds)		21,819,961	7,647,274	2,886,730	920,567	-	3,918,306	356,915	-	37,549,753

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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	1,345,400	420,440	845,595	845,500	-	-	69,860	2,000	3,528,795
Total Support Services - Business	2500	1,345,400	420,440	845,595	845,500	-	-	69,860	2,000	3,528,795
Total Support Services	2000	1,345,400	420,440	845,595	845,500	-	-	69,860	2,000	3,528,795
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		1,345,400	420,440	845,595	845,500	-	-	69,860	2,000	3,528,795
DEBT SERVICES FUND (DS)										
DEBT SERVICES (DS)										
Debt Service - Interest on Long-Term Debt	5200						250,000			250,000
Debt Service - Payments of Principal on LT Debt	5300						1,250,000			1,250,000
Debt Service Other	5400			-			450			450
Total Debt Service	5000			-			1,500,450			1,500,450
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES				-			1,500,450			1,500,450
TRANSPORTATION FUND (TR)										
SUPPORT SERVICES (TR)										
Support Services - Business										
Pupil Transportation Services	2550	84,000	2,170	2,817,550	7,000	-	-	-	-	2,910,720
Total Support Services	2000	84,000	2,170	2,817,550	7,000	-	-	-	-	2,910,720
COMMUNITY SERVICES (ED)	3000	-	-	244,000	-	-	-	-	-	244,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		84,000	2,170	3,061,550	7,000	-	-	-	-	3,154,720
MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)										
INSTRUCTION (MR/SS)										
Regular Programs	1100		168,780							168,780
Pre-K Programs	1125		4,560							4,560
Special Education Programs	1200		186,260							186,260
Special Education Programs Pre-K	1225		7,850							7,850
Remedial and Supplemental Programs K-12	1250		23,220							23,220
CTE Programs	1400		4,230							4,230
Interscholastic Programs	1500		36,110							36,110
Summer School Programs	1600		130							130
Gifted Programs	1650		1,190							1,190
Driver's Education Programs	1700		1,680							1,680
Bilingual Programs	1800		6,980							6,980
Truants' Alternative & Optional Programs	1900		1,310							1,310
Total Instruction	1000		442,300							442,300

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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		7,230							7,230
Guidance Services	2120		13,400							13,400
Health Services	2130		17,030							17,030
Psychological Services	2140		6,110							6,110
Speech Pathology & Audiology Services	2150		6,180							6,180
Other Support Services - Pupils	2190		9,840							9,840
Total Support Services - Pupil	2100		59,790							59,790
Support Services - Instructional Staff										
Improvement of Instruction Services	2210		5,260							5,260
Educational Media Services	2220		9,230							9,230
Total Support Services - Instructional Staff	2200		14,490							14,490
Support Services - General Administration										
Board of Education Services	2310		8,830							8,830
Executive Administration Services	2320		12,830							12,830
Special Area Administration Services	2330		15,070							15,070
Total Support Services - General Admin	2300		36,730							36,730
Support Services - School Administration										
Office of the Principal Services	2410		82,800							82,800
Total Support Services - School Admin	2400		82,800							82,800
Support Services - Business										
Direction of Business Support Services	2510		28,690							28,690
Fiscal Services	2520		45,370							45,370
Operation & Maintenance of Plant Service	2540		257,370							257,370
Pupil Transportation Services	2550		9,850							9,850
Total Support Services - Business	2500		341,280							341,280
Support Services - Central										
Information Services	2630		27,180							27,180
Staff Services	2640		21,420							21,420
Data Processing Services	2660		69,240							69,240
Total Support Services - Central	2600		117,840							117,840
Total Support Services	2000		652,930							652,930
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES			1,095,230							1,095,230

LISLE COMMUNITY UNIT SCHOOL DISTRICT NO. 202
FY2027 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	-	-	-	-	150,000	-	-		150,000
Total Support Services	2000	-	-	-	-	150,000	-	-	-	150,000
TOTAL DIRECT DISBURSEMENTS/EXPENDITURES		-	-	-	-	150,000	-	-	-	150,000
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
6/30/2027 (Estimated)

Description		Educational	O&M	Transportation	Working Cash	Total Operating Funds
Estimated Fund Balance @ 06/30/2027 (Accrual Basis - Early Taxes Deferred)	A	\$15,236,460	\$1,201,022	\$2,342,051	\$841,885	\$19,621,418
FY2027 Direct Expenditures - Estimated		\$37,184,753	\$3,528,795	\$3,154,720		\$43,868,268
FY2026 Direct Expenditures - Unaudited		35,138,208	3,181,904	2,943,212		41,263,324
FY2025 Direct Expenditures		<u>34,080,571</u>	<u>3,123,169</u>	<u>3,216,210</u>		<u>40,419,950</u>
3 Year Avg Direct Expenditures	B	\$35,467,844	\$3,277,956	\$3,104,714		\$41,850,514
3 Year Avg Expenditures Per Day (B/365)	C	\$97,172	\$8,981	\$8,506		\$114,659
Number of Days Expenditures in Fund Balance (A/C)		<u>157</u>	<u>134</u>	<u>275</u>		<u>171</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