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NORTH SHORE SCHOOL DISTRICT 112

Board of Education - Facilities & Finance Committee Meeting
District Office (Viti Building)
445 Sheridan Rd.
Highwood, IL 60040

Tuesday, December 1, 2026 6:00 PM

Mission

North Shore School District 112 is a transformative learning organization where curiosity inspires minds, innovation shapes the future, and students, staff, and families engage to create a kind and connected community that is committed to excellence.

Agenda

1. Call to Order/Roll Call (6:00 p.m.)
2. Approval of Agenda
3. Facilities Discussion
   a. Review Oak Terrace Bids (Gilbane/Wight/Burke)
4. Finance Discussion
   a. 2027-28 Student Fees
   b. Food Service Meal Prices
   c. Staff Laptop Refresh
   d. Viti Lease Renewal
   e. Procurement Process
   f. Update Business Office Internal Controls Audit Recommendations
5. Public Comments
6. Other
7. Adjournment

Student Fee Recommendations

December 1, 2026

Finance Committee

Why Are We Discussing Student Fees?

Annual review for the 2027–28 school year
Policy Alignment: 4:140 – Waiver of Student Fees | 4:110 – Transportation | 4:120 – Food Services

✓ **Annual Board review**	Each year, the Board of Education establishes student fees for the upcoming school year.
✓ **Supporting student services**	Student fees help support services beyond local, state, and federal funding.
✓ **Informed recommendations**	The administration considers District needs and compares fees with neighboring districts before making its recommendation.

TODAY'S PURPOSE **Review proposed fees → Committee feedback → Board consideration**

Student Fee Information

Current 2026–27 fees and FY26 actual fee revenue

FY26 REVENUE (THREE FEES)

~$592,000

Registration, milk & transportation fees

REGISTRATION

$195

K–8 • per student

TRANSPORTATION

$495

Optional • within 1.5 miles

ANNUAL MILK

$70

Based on $0.40 per carton

PRESCHOOL

$0 / $4,000

With PFA grant / without grant

Current late fees: $20 registration • $50 transportation | Separate technology fee: $0

FY26 Student Fee Revenue Breakdown

Actual revenue recorded by Business Services

REGISTRATION

$538,002

90.9% of total

TRANSPORTATION

$42,796

7.2% of total

MILK

$11,328

1.9% of total

TOTAL FEE REVENUE

Stable near $590K annually

FY24	FY25	FY26
$580,275	**$594,368**	**$592,125**

Totals include registration, optional transportation, and milk revenue only.

Comparison with Neighboring Districts

2026–27 TrueNorth School Districts Fee Study

REGISTRATION (FIRST-GRADE BENCHMARK)

D112	PEER MEDIAN
$195	$190

OPTIONAL TRANSPORTATION

D112	PEER MEDIAN
$495	~$556

A proposed $550 transportation fee would closely match the ~$556 peer median.

First grade is used as a consistent benchmark because some districts charge different registration fees by grade; D112 charges the same $195 fee for all K–8 students. Peer medians exclude D112 and districts reporting $0 (registration: 11 peers; transportation: 10 peers). Milk and preschool fees vary by program structure and funding; direct comparisons may not be meaningful.

Proposed 2027–28 Student Fees

Administration recommendation: maintain most fees; adjust optional transportation

FEE	2026–27	2027–28	CHANGE
K–8 registration	$195	**$195**	—
Optional transportation	$495	**$550**	**+$55**
Annual milk	$70	**$70**	—
Technology fee	$0	**$0**	—
Preschool tuition	$0 / $4,000	**$0 / $4,000**	—

Preschool: $0 with PFA funding; $4,000 without PFA funding. Late fees remain $20 (registration) and $50 (transportation).

Recommendation: Optional Transportation

Responding to rising transportation costs while keeping other fees unchanged

✓ **Proposed adjustment**	Increase the annual fee from $495 to $550 (+$55 per student, or 11.1%).
✓ **Peer comparison**	The proposed $550 fee aligns closely with the ~$556 median among neighboring fee-charging districts.
✓ **Revenue impact**	At 88 fee-paying riders, this could generate about $4,840 more annually if participation is unchanged.

RECOMMENDATION

Adopt the $550 optional transportation fee for 2027–28.

Why This Fee Recommendation for 2027–28?

Maintain most fees while adjusting optional transportation

✓ **Peer alignment**	The proposed $550 transportation fee is near the peer median; registration remains broadly aligned with neighboring districts.
✓ **Family predictability**	Registration, milk and other fees remain unchanged; the increase applies only to optional transportation riders.
✓ **Balanced Approach**	A targeted $55 transportation increase responds to rising service costs while limiting additional expenses for families.

NEXT STEPS

Committee feedback → Final recommendation → Board approval

ANY QUESTIONS?



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Date: December 1, 2026

To: Dr. Monica Schroeder, Superintendent of Schools
Finance Committee Members

From: Jeremy Wickham, Assistant Superintendent for Finance and Operations, CSBO

Subject: Food Service Program Financial Review and Pricing Recommendation

Background

In previous years, the District's food service program operated at a deficit at the schools that offered meals. With the expansion of food service to all District schools for the 2026–2027 school year, administration wanted to evaluate the program's financial performance using actual participation and operating data from all schools.

Although meal prices were established for the 2025–26 school year, the District's food service costs subsequently changed, including during last year's emergency contract. Administration considered adjusting prices prior to the start of the current school year but elected to maintain existing rates temporarily while collecting actual participation and financial data following the districtwide expansion of food service.

Now that the expanded program has been operating for several months, we have the information needed to begin that evaluation. October 2026 financial results indicate that the program continues to operate at a deficit, providing a representative snapshot of current operations and a basis for projecting financial performance through the remainder of the school year.

Discussion and Recommendation

Administration will present the current financial picture of the food service program, comparisons with neighboring districts, and several potential pricing scenarios. The goal is to balance affordability for families with the program's long-term financial sustainability.

Based on the available data, administration recommends increasing paid student breakfast prices from $2.85 to $3.10 and paid student lunch prices from $4.25 to $4.75. These proposed increases would apply only to students paying full price and would not affect students eligible for free or reduced-price meals. Under the assumptions used in our financial projections, implementing these changes in

January 2027 would bring the program approximately to break-even through the end of the school year, rather than continuing to operate at a substantial deficit.

In conjunction with these changes, adult meal prices would also be adjusted to a minimum of $3.60 for breakfast and $5.25 for lunch, consistent with the guidance identified by the Food Service Manager under ISBE and USDA Food and Nutrition Service Instruction 782-5, Revision 1.

Because meal pricing can be adjusted during the school year, the District has flexibility in determining when to implement any changes.

The purpose of this presentation is to review the financial information, share administration's recommendation, and gather feedback from the Finance Committee regarding the appropriate course of action. No formal action is requested at this meeting.

Food Service Pricing Review

December 1, 2026
Finance Committee

Why Are We Discussing Food Service Pricing?

CURRENT PERFORMANCE • FINANCIAL OUTLOOK • COMMITTEE DIRECTION

Current performance	October 2026 food service operations showed a deficit of approximately $4,840.
If no change is made	Using October as a representative month, the District projects continued operating deficits through May.
Committee decision	Should breakfast and lunch prices remain the same, or be adjusted during the current school year?

Illustrative projections hold October participation, revenue and expenses constant; January price implementation is assumed.

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Food Service: October 2026

REPRESENTATIVE MONTH • SCHOOL IN SESSION

Total revenue	Quest invoices	Net result
$154,658	$159,499	−$4,840

October operating deficit: about $4,840

Source: October district totals; revenue = deposits + ISBE claim; expenses = Quest invoice.

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What If We Maintain Current Prices?

OCTOBER RUN RATE THROUGH MAY 2027

Typical monthly result

−$4,840

Eight-month projection

−$38,722

8 months × October monthly result

Assumption: October is representative of a typical month in session.
Illustrative October–May model, not an actual year-to-date forecast.

This model holds monthly revenue and expenses constant; it does not incorporate July–September actuals.

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How Do Our Lunch Prices Compare?

UPDATED NOVEMBER 2026 • NEIGHBORING-DISTRICT COMPARISON



BREAKFAST (limited comparison): Glenview D34 $2.15 | NSSD112 $2.85 (proposed $2.95–$3.10)

Source: November 2026 review. Glenview elementary lunch: $3.75; meal offerings vary.

What Does the District Pay Quest?

CONTRACTED PER-MEAL RATES • CURRENT FAMILY PRICES

Breakfast

Family price	Quest rate
$2.85	**$3.10**

$0.25 below Quest rate

Lunch

Family price	Quest rate
$4.25	**$4.89**

$0.64 below Quest rate

Current paid meal prices are below the District's contracted per-meal rates.

These rate differences do not equal the net cost of a meal; reimbursements and other food service revenue also contribute.

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Four Potential Price Increases

PAID STUDENT BREAKFAST & LUNCH • JANUARY 2027 START ASSUMED

Current prices	Breakfast +$0.10 Lunch +$0.10	Breakfast +$0.15 Lunch +$0.25	Breakfast +$0.25 Lunch +$0.50	Breakfast +$0.25 Lunch +$0.75
Breakfast $2.85	Breakfast $2.95	Breakfast $3.00	Breakfast $3.10	Breakfast $3.10
Lunch $4.25	Lunch $4.35	Lunch $4.50	Lunch $4.75	Lunch $5.00
Added revenue / mo. —	Added revenue / mo. +$1,620	Added revenue / mo. +$3,893	Added revenue / mo. +$7,708	Added revenue / mo. +$11,366

Near break-even option: breakfast $3.10 / lunch $4.75, calculated from October paid meal counts.

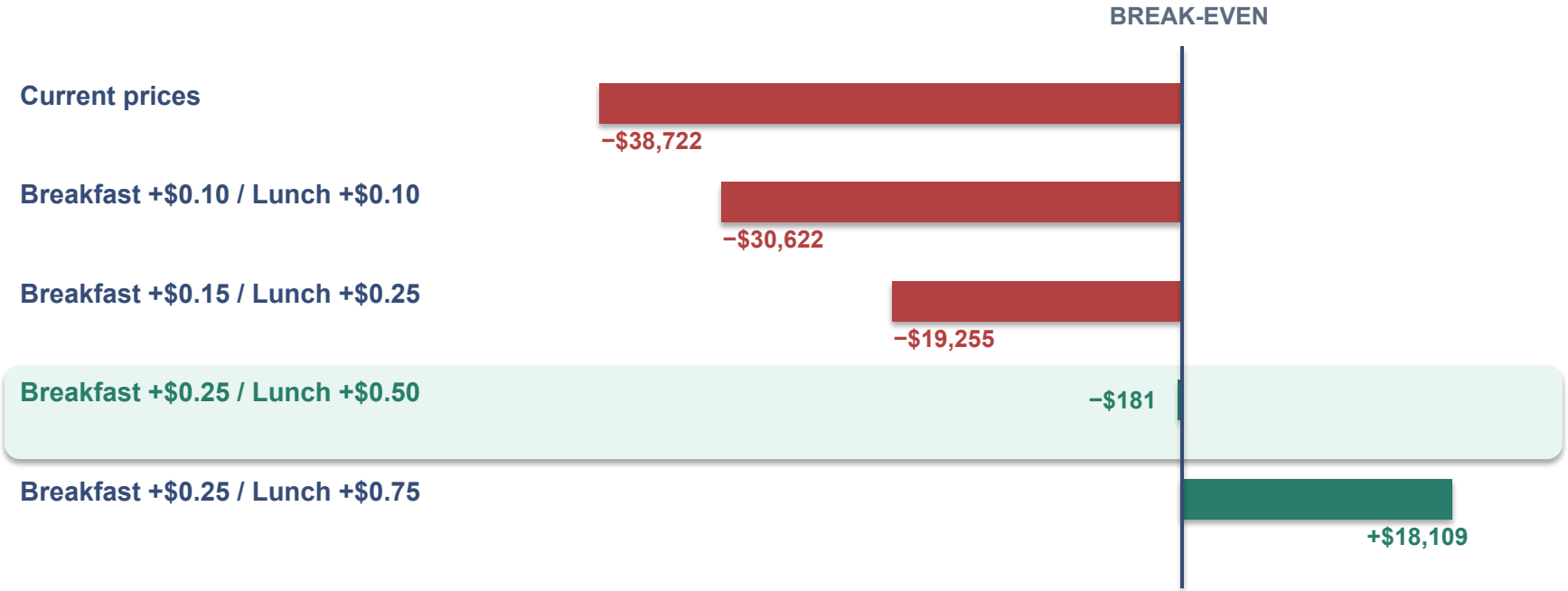
Adult meals: Minimum breakfast $3.60 / lunch $5.25, per Food Service Manager's ISBE/USDA guidance.

Revenue estimates assume 1,569 paid breakfasts and 14,632 paid lunches each month; participation unchanged.

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The Decision: Maintain or Increase?

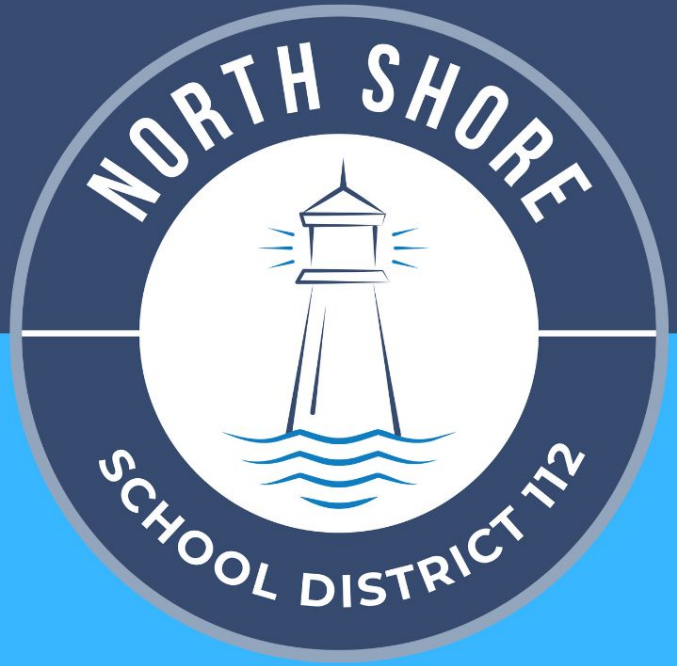
PROJECTED OCTOBER–MAY RESULT • INCREASES BEGIN IN JANUARY



Committee direction: maintain current prices or pursue one of the increases?

Assumes October results for 8 months; new pricing for January–May; unchanged meal volumes and costs.

ANY QUESTIONS?



Staff Laptop Refresh

December 1, 2026
Finance Committee

Current Devices for Staff

Administrators and Certified Staff:
Macbook Air, iPad, iPhone (administrators)

Classified Staff: iPad, laptop (if necessary), iPhone (if necessary)

Current planning: 4 year refresh cycle for most devices







2026-27

Certified Staff and Administrator Laptop Refresh

4 year *planned and budgeted* refresh cycle for all devices

Looking Ahead: 2027-28

All District (staff and student) iPad refresh

In November 2022, the District refreshed 550 computers for $823,900, with annual payments of $205,975.

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Benefits of District Device Refresh:

- Maintain a robust, reliable device for staff use, to facilitate student learning
- Maximize vendor warranty, and guarantee the greatest buyback available
- Allows for most current security updates to protect student and staff data, along with keeping devices up to date, functioning well, and working with other District devices (Apple TV, Mosyle device management, etc.)

NORTH SHORE SCHOOL DISTRICT 112

Improved **battery life** and device reliability

Future-proof **security and software updates**

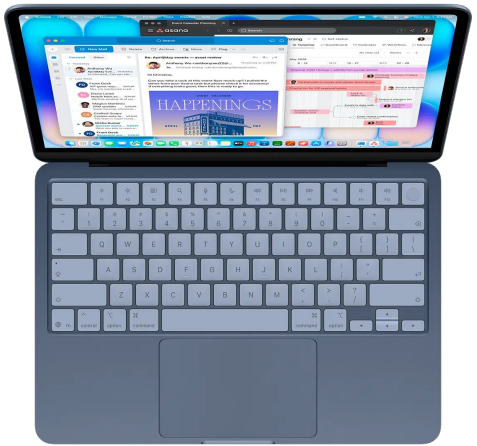
Seamless **Mac ecosystem** for users– no training needed

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Why now?

As technology moves forward, as a District we should stay current with trends and devices. We are committed to having devices that **more than meet our usage needs** for staff.

As device prices continue to climb and availability varies, maintaining a consistent refresh cycle allows us to keep current and updated.



Proposed Staff Laptop Refresh

560 NEW DEVICES • FOUR-YEAR APPLECARE+ COVERAGE

MACBOOK NEO with TOUCH ID

500 devices

MACBOOK AIR

60 devices

TOTAL EQUIPMENT & APPLECARE+

$519,940

DISCOUNT INCLUDED

$25,000

Device assignment contingent based on job need and function.

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Purchase vs. Pay-to-Own Financing

APPLE QUOTES • SAME 560-DEVICE PACKAGE

OUTRIGHT PURCHASE

$519,940

One upfront payment
No financing cost
Ownership upon purchase

4-YEAR PAY-TO-OWN

$546,299

Four annual payments of $136,574.83
3.40% stated rate
Ownership after final payment

Financing adds $26,359 over four years; first payment February 2027. *Due to increasing interest rates, Apple no longer offers 0% financing to school districts.*

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Estimated Net Cost After Buyback

OUTRIGHT PURCHASE

$519,940

4-YEAR FINANCING

$546,299

LESS: ESTIMATED FY28 BUYBACK PROCEEDS **–$151,250**

NET COST — PURCHASE

$368,690

NET COST — FINANCING

$395,049

As a District, we work with third-party resellers to sell our devices. We accept the **best possible offer** to recoup funds for our investment.

Buyback happens after we have all “old” devices back, during Summer 2027

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Implementation Timeline

ORDER BEFORE YEAR-END • DEPLOY TO STAFF BEFORE JUNE 2027

DECEMBER 2026	Finance Committee Dec. 1; Board consideration Dec. 15; order before year-end.
SPRING 2027	Receive, configure, and distribute new laptops before staff leave in June.
SUMMER 2027	Collect existing laptops; begin asset resale process.
FY28	Anticipate at least $151,250 in resale proceeds.

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What is Admin recommending?

Available funding	The District has funds available to purchase the laptops outright.
Financing terms	Apple’s previous 0% financing offer is no longer available.
Avoid added costs	Purchasing avoids approximately $26,359 in financing costs over four years; plus likely future price increases.
Estimated net cost	After projected FY28 buyback proceeds, the net purchase cost is $368,690.

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Decision and Next Steps

Board Guidance	Consider $519,940 purchase vs. $546,299 Pay-to-Own financing.
Board action	Bring recommendation for information *and action* December 15.

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ANY QUESTIONS?

