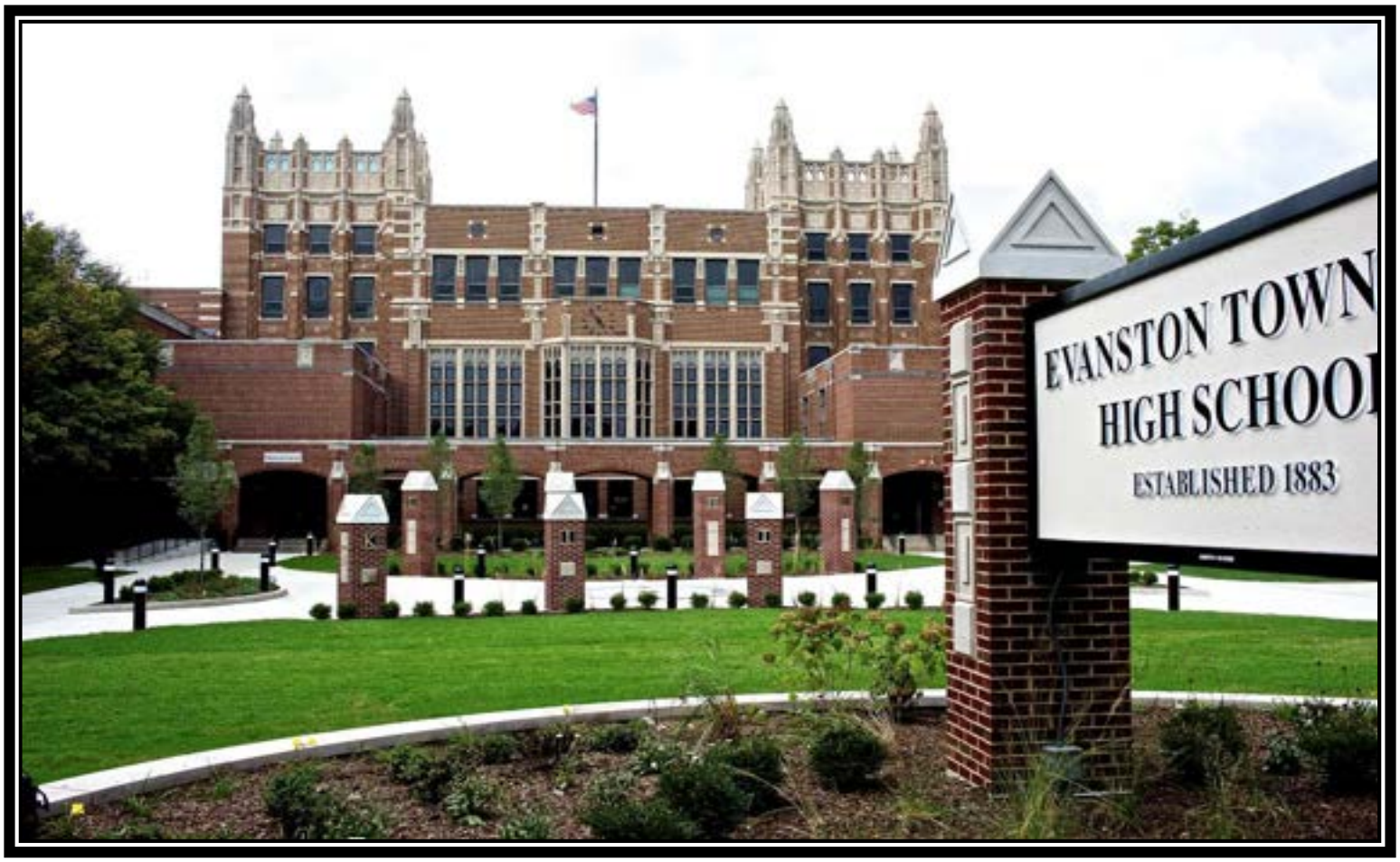
Final Annual Budget

2024-2025



EVANSTON TOWNSHIP HIGH SCHOOL
DISTRICT 202

Evanston, Illinois

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202
COOK COUNTY

1600 Dodge Avenue

Evanston, Illinois 60201

Fiscal Year 2025 Tentative Budget

Board of Education

Patricia Savage-Williams	President	04/2025
Monique Parsons	Vice President	04/2027
Mirah Anti	Member	04/2027
Gretchen Livingston	Member	04/2025
Patricia Maunsell	Member	04/2025
Elizabeth Rolewicz	Member	04/2027
Leah Piekarz	Member	04/2027

District Administration

Marcus Campbell	Superintendent
Taya Kinzie	Assistant Superintendent/Principal
Kendra Williams	Chief Financial Officer
Scott Bramley	Assistant Superintendent for Human Resources

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Evanston Township High School District 202

Illinois

District received this award for nine consecutive years

Executive Director

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ALPHABETICAL INDEX 2024-25 FINAL BUDGET

TITLE	FUNCTION #	PAGE #	FUND
Academic Supports	1011300198	51	EDUCATION
Alternative School	1019000121	67	EDUCATION
Assessment & Testing	1022300152	88	EDUCATION
Assistant Superintendent/ Currriculum & Instruction	1024100132	112	EDUCATION
Assistant Superintendent/Principal	1024100149	113	EDUCATION
Associate Principal for School Operations & Logistics	1021900153	110	EDUCATION
Associate Principal of Student Services	1024100140	113	EDUCATION
Associate Principal Educational Services	1024100133	112	EDUCATION
Athletics	1015000174	55	EDUCATION
AVID Program	1011300113	61	EDUCATION
Board of Education Services - ED Fund	1023100165	114	EDUCATION
Bond Interest	3052000303	137	BOND & INTEREST
Bond Principal Retirement	3053000304	137	BOND & INTEREST
Book Distribution Services	1022200142	84	EDUCATION
Building Improvement	2025300202	124	OPER & MAINT
Building Insurance Services	2025400210	133	OPER & MAINT
Business Services	1025100162	90	EDUCATION
Capital Improvements Projects	6025300xxx	132	CAPITAL IMPROVEMENTS
Career & Technical Education	1014000116	43	EDUCATION
Carl Perkins Title II	1022100625	109	EDUCATION
College/Career Center	1021200145	73	EDUCATION
Communications Department	1026300164	94	EDUCATION
Community Services ETHS	1011300179	62	EDUCATION
Continuing Education	1013000171	66	EDUCATION
Counseling Services	1021200148	75	EDUCATION
Custodial & Maintenance Services	2025400204	126	OPER & MAINT
Director of Nutrition Services	1025600190	93	EDUCATION
DORS Step Program	1021900620	107	EDUCATION
Drivers Education	1011300110	61	EDUCATION
Duplicating	1025700147	114	EDUCATION
Duplicating-Instructional Supply	1022100147	108	EDUCATION
Early College & Career Expriences	1014000118	108	EDUCATION
Equity	1023200177	111	EDUCATION
Engineer Services	2025400206	130	OPER & MAINT
English	1011300101	31	EDUCATION
ESEA	1011300642	65	EDUCATION
Fine Arts	1011300114	43	EDUCATION
Fiscal Services	1025200170	90	EDUCATION
Graduation	1021900126	105	EDUCATION
Grounds Services	2025400205	128	OPER & MAINT
Health Center School Based ETHS	1021300169	103	EDUCATION
Health Center School Based Grant	1021300619	103	EDUCATION
Health Education	1011300117	47	EDUCATION
Health Services	1021300160	77	EDUCATION
History & Social Science	1011300106	39	EDUCATION
Human Resources	1026400144	96	EDUCATION
IASA Title II	1022100627	67	EDUCATION
IDEA Grant	1012000603	64	EDUCATION

ALPHABETICAL INDEX 2024-25 FINAL BUDGET

TITLE	FUNCTION #	PAGE #	FUND
IMRF Benefits	5011300xxx	146	IMRF & SS
Instruction & Curriculum Development	1022100155	81	EDUCATION
Instructional & Informational Technology	1026600146	100	EDUCATION
Instructional Technology	1011300115	45	EDUCATION
Land Improvement	2025300201	133	OPER & MAINT
Literacy	1011300131	62	EDUCATION
Mathematics	1011300104	35	EDUCATION
Media & Technology Services	1022200143	86	EDUCATION
Minority Student Achievement	1022100130	108	EDUCATION
Multilingual (previously Bilingual)	1018000194	59	EDUCATION
Network Administration	1026600139	98	EDUCATION
Nutrition Services	1025600173	92	EDUCATION
Operations & Maintenance Admin	1025400192	114	EDUCATION
Outreach Services	1021100189	102	EDUCATION
Payments to other Govt. - Park School	1041100183	117	EDUCATION
Perm Tr Int WC	7081200700	157	WORKING CASH FUND
Physical Education	1011300108	41	EDUCATION
Principal Supports	1024100180	111	EDUCATION
Psychological Services	1021400122	104	EDUCATION
Pupil Transportation Services	4025500xxx	141	TRANSPORTATION
Receiving	1025700176	115	EDUCATION
Research & Evaluation	1026200136	115	EDUCATION
Rentals	2030000211	134	OPER & MAINT
Safe Schools Program	1011300185	63	EDUCATION
Safety Services	1021900191	79	EDUCATION
Scheduling Services	1024100150	114	EDUCATION
School Improvement	1022100156	83	EDUCATION
Science	1011300105	37	EDUCATION
Security Services	2025400208	133	OPER & MAINT
Service Area Director	1023100178	110	EDUCATION
Service Area Director Fund 12	1223100178	121	TORT
Service Area Director Fund 20	2029000178	134	OPER & MAINT
Social Work Services	1021100123	69	EDUCATION
Special Education	1012000119	53	EDUCATION
Special Ed Administrative Services	1023300151	111	EDUCATION
Special Ed ETHS Day School	1012000109	64	EDUCATION
STAE Program	1011300125	62	EDUCATION
Staff Training Services	1022100129	107	EDUCATION
Student Activities	1021900127	106	EDUCATION
Substance Prevention Services	1021200124	71	EDUCATION
Substitutes	1011300197	63	EDUCATION
Summer Proj/Curr/Schl Imp	1022100186	109	EDUCATION
Summer School	1016000172	57	EDUCATION
Summer School Driver Ed	1016000110	66	EDUCATION
Sup Svcs Other	1029000199	115	EDUCATION

ALPHABETICAL INDEX 2024-25 FINAL BUDGET

TITLE	FUNCTION #	PAGE #	FUND
Superintendent Services	1023200154	111	EDUCATION
Teen Baby Nursery	1021900182	107	EDUCATION
Test Prep Instruction	1011300188	63	EDUCATION
Theater Services	1011300195	49	EDUCATION
Title III	1018000644	67	EDUCATION
Title II Flow Thru	1041100627	118	EDUCATION
TLC	1011300107	61	EDUCATION
Utilities	2025400209	133	OPER & MAINT
Vehicle Operation & Maintenance	2025400207	133	OPER & MAINT
Vocational Education Improvement Grant	1022100621	109	EDUCATION
Vocational Technical Planning	1022100137	108	EDUCATION
Wellness Services	1026400141	115	EDUCATION
World Languages	1011300103	33	EDUCATION

EXECUTIVE SUMMARY

September 2024

To the School Board:

We are proud to publish the FY 2025 Final Budget to the Board of Education and to the community. We welcome the opportunity to present and discuss operational plans and related financial impact with our Board and community. Transparency in communicating our budget to our taxpayers in our community consistently leads to operational and educational improvements. This budget is balanced, with operating revenues matching or exceeding operating expenditures, for the seventeenth consecutive year.

In all budget development there are challenges, and this year is no exception. This year we are still dealing with the economic as well as mental health and loss of learning effects of the pandemic, worldwide distribution problems that have driven up costs, labor shortages in all sectors of our economy, war in Ukraine, rapid inflation, and the risk of a recession. All of that has an impact on our budget projections.

Clarity and comprehensiveness in communicating our budget to our taxpayers in our community consistently leads to operational and educational improvements. This budget is balanced to assure that projected expenditures do not exceed projected revenues. Our approach is always to be conservative in projecting revenue to avoid shortfalls during the fiscal year. We also recognize that the key to staying within budget and ending the fiscal year balanced depends on careful budget administration throughout the year.

Good budgeting and stringent budget administration are the keys to us staying within budget year after year. Staying within budget requires a team effort and careful oversight, hallmarks of our financial strength at District 202. And for our efforts we have received annual budget awards and prestigious financial management recognitions year after year, including earning and maintaining a coveted Aaa rating consistently since we first earned it in 2008.

The total FY 2025 budget is $113.4 million which is 7.8% more than the FY 2024 budget. The operating budget is $99.5 million which is 4.8% more than the FY 2024 operating budget. This budget is the result of conservative budgeting and deliberate containment of personnel costs, most of which are determined by contractual obligations. This year's budget includes a $970,000 planned transfer to the Debt Service Fund to pay for debt certificates issued to fund infrastructure improvements. Properly maintaining this school facility infrastructure is vital to remaining financially and educationally strong. We will monitor changing financial conditions and these funds can be retained in the Education Fund if needed.

The 2024-25 year will be the eighth year in which the Illinois State Board of Education has funded schools using the Evidence Based Funding (EBF) program finalized in 2018. Under this current funding model, the district does not expect to see any increases in state revenues. Based on the recently passed State of Illinois budget, no decreases are expected either. It is expected that state funding will remain flat in future years and may decrease if district enrollment declines.

Many discussions have been held regarding how funding levels will be affected if the State of Illinois fails to make its minimum required EBF funding contribution. The district faces potential loss of revenues if this occurs. In addition, while a property tax freeze has not materialized, discussions continue as the state looks to assist taxpayers seeking assistance due to the aftereffects of the pandemic. A property tax freeze remains a potential threat to the district.

Another lingering financial threat from the State is the pension reform measure. If it would someday pass, the State Legislature could assess school districts the normal portion cost of the TRS pension which could amount to over $2 million a year in new expenses to the District shifted from the State of Illinois.

Using our student-focused, values-based budgeting, we will continue to focus our budget decisions to meet the changing needs of our students, strengthen the financial solvency of the district, and continue providing an excellent education for our students during difficult financial times. Students and their learning always remain paramount. Equity is paramount in achieving academic success and student well-being.

We are still under the grip of tax caps that do not keep up with the increased costs of supplies, energy, services, health benefits and employee compensation. This year's budget is subject to the restrictions of the 2022 CPI of 5.0% and a 2023 CPI of 3.4%. Average CPI for the past ten years is 2.47%. However, 2021 saw a sharp increase and inflation continues at higher than usual levels. While rising inflation has presented a significant challenge to the budgeting process, we have relied on careful budget administration to maintain our financial position.

In response to the goals adopted by the school board, I am recommending the following strategies reflected in this budget:

- Funding additional academic and wellbeing supports for students, supports that are necessary because of the loss of learning and social-emotional needs of our students resulting from the pandemic.
- Funding the expanded literacy lab reading supports.
- Continued new funding for new programming for school refusal and students with attendance concerns.
- Funding the staffing increases we have made in recent years for social workers, nursing, and counseling services to address the social-emotional learning needs of our students.
- ETHS has established a new Assistant Athletic Director who supports mental health and well-being of student athletes.
- Continuing to fund the two Section 504 case managers added to support our students needing additional accommodations.
- ETHS has budgeted for a mental health tool that would offer therapy for any ETHS student. A care fund will be established to support students on free and reduced who need to see a therapist if they cannot afford it.
- Continuing to fund our equity work and addressing racial disparities in achievement by involving the staff, students, and the greater Evanston community in expanding initiatives to increase and improve equitable learning opportunities to benefit all students.

- Funding for an expansion (two additional teachers) of our new Multilingual Services Department.
- ETHS has rewritten the Director of Academic Supports position to begin work on a new ETHS Student Leadership Academy.
- Funding for new family engagement coordination with a new position dedicated to building engagement and trust with families that are traditionally marginalized.
- Supporting our equity training and commitment to antiracist training.
- Continuing to enhance learning experiences by raising academic expectations for all students with earned honors courses in all departments.
- Identify and implement asset-based strategies to address achievement and success for students of color.
- Continuing to build our Career Pathways Model, understanding that pathways may include college, post-secondary training, advanced certifications, or on-the-job training as examples.
- ETHS has rewritten the old CTE chair position into the Director of Early College and Career Experiences, which is a 12 month position.
- Funding for new Health Sciences classes and programming.
- Continue our one-to-one technology program by equipping all incoming freshmen with a new Chromebook computer as well as a hotspot when needed for home connectivity.
- Funding our Ecology for Professional Learning with speakers who will help train our staff to accomplish district goals.
- Continue our STEAM partnership with Northwestern University, providing cutting-edge learning opportunities for our students and staff.
- Continue our abundant partnerships with Northwestern University in the areas of research, cooperative programs, and college scholarship opportunities. Grow our NEERA partnership (Northwestern Evanston Education Research Alliance) with NU and D65.
- Continue our Geometry in Construction classes and return to building a house annually, partnering with the community, Evanston businesses, the City of Evanston and Community Partners for Affordable Housing who are providing assistance with this educational and affordable housing program.
- Continue our Algebra in Entrepreneurship and partnering with our business community to expand this forward-looking learning format.
- ETHS has taken on the management of the Mayor's Employers' Advisory Committee (MEAC) that is providing career exploration, shadowing opportunities, internships, and job placement for our students. Funding the MEAC staff position that is housed at ETHS and dedicated to workforce opportunities of our students.
- Continue strengthening our Multi-Tiered System of Supports (MTSS) for our students, providing personalized support to raise achievement for all students, including professional development and training for staff, Academic Interventionists, Wildkit Academy, Academic Study Centers, Freshman and Sophomore Study Halls with Support, Hub Student Center, College and Career Counseling, Y.O.U. and Oakton Community College on-site partnerships, team ASAP, freshman and new student transition programs and more. We have done

this by purchasing new software to progress monitor student performance and interventions.

- Funding a new software program to track MTSS data.
- Continuing the funding of an additional position in Student Services to coordinate MTSS interventions focused on attendance, academic performance and discipline.
- Increase interventions to address student well-being such as homebound support during hospitalizations, support for transitions, ETHS Transition House, ETHS Day School, grief support, Restorative Justice, alternatives to suspension, conflict resolution, developing soft skills that build confidence and success in life, nutrition and more.
- Funding for restorative practice programming/work with a new position dedicated to building capacity for more restorative practices with students and staff.
- Expand our Acknowledge, Care, Tell (ACT) initiative to enhance student and staff well-being.
- Enhance the relationship with Oakton Community College to increase student and parent understanding of the valuable resources and advantages available to them at OCC.
- Funding for dual-credit with OCC for students who are enrolled in dual-credit classes at ETHS, which will be paid by the district.

In addition to all these important commitments in this budget, the district will continue to invest in textbooks and instructional materials, technology, preventive maintenance, libraries, AVID, AP classes, Dual Credit classes, chem/phys, the fine and performing arts, career education, (now Arts and Innovation) counseling, social work, health services, our planetarium, facility upgrades, our outstanding co-curricular, extracurricular and athletic programs, and so much more that defines the ETHS investment in education.

Evanston Township High School is one of the best, most competitive high schools in the nation, ranked in the top 3% of all high schools. This budget reflects the high value we place on equitably educating all students, on having high expectations and successful academic achievement for all students, and on achieving the goals of the district. There is still more to do but I am pleased to recommend this values-based budget for your consideration.

We recognize that our Board is fully committed to maintaining the strongest financial and educational position at ETHS District 202.

Sincerely,

Marcus A. Campbell, Ed.D.
Superintendent

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2024-25 FINAL BUDGET
EXECUTIVE SUMMARY

FINANCIAL OUTLOOK FOR FY 2025

The financial outlook for FY 2025 is that the District will continue to budget within its limited resources, and must also address longer term recovery issues associated with the COVID-19 pandemic, including recent inflation. The full economic impact is still unknown, but the CPI (as it relates to the property tax levy) for FY 2024 was 5.0% and for FY 2025 will be 3.4%. A property tax freeze is still a very real threat to District revenues, particularly as lawmakers look to give constituents some relief as recovery from the pandemic and inflation.

The total operating expense budget proposed for District 202 is $99,501,000. This includes all operating funds and represents a 4.8% increase from FY 2024. Typically, the budget is 2-3% more than the previous year.

EDUCATION FUND: The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2025 are $88,391,000 and expenditures are $88,391,000. This represents an expenditure increase of 4.4% over the FY 2024 Education Fund final budget and will result in a balanced budget for FY 2025.

OPERATIONS AND MAINTENANCE FUND: The Operations and Maintenance Fund provides funding for the operation and maintenance of the District's buildings and grounds. Budgeted revenues and expenditures for FY 2025 are $9,200,000. This represents an expenditure increase of 7% from FY 2024.

TRANSPORTATION FUND: The Transportation Fund is a Special Revenue fund that accounts for expenditures made for student transportation. Budgeted revenues and expenditures for FY 2025 are $1,525,000. This budget is 14% higher than FY 2024.

IMRF/SOCIAL SECURITY FUND: The IMRF Social Security Fund is a Special Revenue fund that accounts for expenditures made for employee retirement expenses. Budgeted revenues and expenditures for FY 2025 are $3,770,000. This budget is 4.9% higher than FY 2024.

BOND AND INTEREST FUND: The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. Budgeted revenues and expenditures for FY 2025 are $4,121,000 and is a 15.5% increase from FY 2024.

FINANCIAL OUTLOOK FOR FY 2025 (CONTINUED)

WORKING CASH FUND: The Working Cash Fund is a Special Revenue fund that accounts for financial resources held by the District to be used as temporary inter-fund loans for working capital requirements to the Education Fund, the Operations and Maintenance Fund, and the Transportation Fund. Budgeted revenues for FY 2025 are $0.

CAPITAL IMPROVEMENTS FUND: The Capital Improvements Fund accounts for the capital expenditures financed through various debt issuances.

TORT FUND: The Tort Fund will have revenues of and expenditures of $385,000 and is a 7% increase from FY 2024. This is a fund required by state law.

FINANCIAL STRATEGIES FOR FY 2025:

Several financial strategies will be employed for FY 2025:

Constant Monitoring of State of Illinois issues: The District will continue to monitor the State's issues so reductions can take place as soon as any funding source changes. In the best-case scenario, Evidence Based Funding (EBF) will remain flat. In the worst-case scenario, the state could implement a takeback of previously allocated EBF dollars. Some legislators have also been supportive of a property tax freeze. Both items could seriously affect District funds.

Contractual and Consulting Services Reductions: The District continues to try control these costs despite the challenges presented by inflation.

Energy and Water Conservation: The District is determined to continue to improve the sustainability of its facilities. A key management issue will be to conserve both the use of water and energy. Continuing the four-day summer school and purchasing natural gas futures on the open market will continue to curb increases in the District's energy budget. The District is also replacing most of its interior and exterior lighting with LED energy efficient lighting and securing State grants for much of the retrofit.

Capital Improvements: New capital improvement purchases will upgrade facilities and reduce energy costs.

Wellness Initiative: The wellness initiative will continue to assist the District in starting to control its long-term health insurance costs.

ETHS DISTRICT 202

FY 2025 FINAL

BUDGET SUMMARY

	Estimated Fund Balance July 1, 2024	Budgeted Revenues FY2024-25	Budgeted Expenditures FY2024-25	Revenues Less Expenditures NET	Estimated Fund Balance June 30, 2025
OPERATING FUNDS					
Education	$35,500,000	$88,391,000	$88,391,000	$0	$35,500,000
Operations & Maintenance	$3,000,000	$9,200,000	$9,200,000	$0	$3,000,000
Transportation	$2,580,000	$1,525,000	$1,525,000	$0	$2,580,000
Working Cash	$3,900,000	$0	$0	$0	$3,900,000
Tort Fund	$10,000	$385,000	$385,000	$0	$10,000
TOTAL OPERATING FUNDS	$44,990,000	$99,501,000	$99,501,000	$0	$44,990,000
OTHER FUNDS					
Bond & Interest	$700,000	$4,121,000	$4,121,000	$0	$700,000
IMRF & Social Security	$1,710,000	$3,770,000	$3,770,000	$0	$1,710,000
Capital Improvements	$2,000,000	$6,000,000	$6,000,000	$0	$2,000,000
TOTAL OTHER FUNDS	$4,410,000	$13,891,000	$13,891,000	$0	$4,410,000
GRAND TOTAL	$49,400,000	$113,392,000	$113,392,000	$0	$49,400,000

EVANSTON
TOWNSHIP HIGH SCHOOL
DISTRICT 202

District Goals 2023-2028

Goal 1: Equitable and Excellent Education

As an anti-racist institution, ETHS will increase each student's academic outcomes to realize post-high school success. We recognize that structural racism is the most devastating factor impeding the achievement of students. ETHS will eliminate the predictability of academic outcomes based upon race, and its intersection with gender, income, LGBTQIA+, disabilities, and emergent multilingual status.

Goal 2: Student Wellbeing

ETHS will provide an environment centered on our students' wellbeing.

Goal 3: Fiscal Accountability

ETHS prioritizes equity, integrity, and transparency in its financial stewardship by employing values-based budgeting.

Goal 4: Community Engagement and Partnerships

ETHS will strengthen family and community partnerships through communication and engagement.

Approved by the Board of Education on September 11, 2023

FINANCIAL SECTION

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2024-25 FINAL BUDGET
FINANCIAL SECTION

REVENUE SUMMARY

The operating revenue budget proposed for District 202 is $99.5 million. This includes all operating funds – Education, Operations and Maintenance, Transportation and Working Cash Funds. This represents a 4.7% increase from FY 2024.

For the operating funds, property taxes continue to be the largest source of revenue consisting of 83% of all operating revenues (see chart). The next largest revenue category at 5% is Other Local Revenues.

PROPERTY TAXES: Evanston property owners pay property tax to multiple entities including District 202. The District's portion of the total property tax bill is slightly more than 25%. This percentage of the total Evanston tax bill has remained constant but slightly reduced for the last five years.

Property taxes represent 83% of the total operating funds of the District. The operating funds consist of the Education, Operations and Maintenance, Transportation and Working Cash funds. In addition, property taxes are collected to pay for the Bond and Interest Fund which pays for the annual debt service on outstanding bonds and the IMRF fund which pays for retirement benefits for non-certified staff.

District 202 is a non-home rule form of government in Illinois and, as such, is subject to property tax caps. Those caps restrict the growth of the amount of property taxes collected to 5% or the Illinois Consumer Price Index – whichever is lower. The Consumer Price Increase (CPI) that is used under the tax cap formula is 5.0% for the 2023 levy and 3.4% for the 2024 levy. A property tax freeze is a continued threat.

Total property taxes to be received this year are estimated to be about $90.5 million. Property taxes for the operating funds are $83.7 million for FY 2025.

REVENUE SUMMARY - CONTINUED

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX (CPPRT): The corporate personal property replacement (CPPRT) tax is part of the state income taxes that are collected and generally reflects the state of the Illinois economy. This tax is allocated to the Education, Operations and Maintenance, IMRF and Transportation Funds. For FY 25, estimated revenue is $2.9 million. This is a $1.7 million decrease from FY 24.

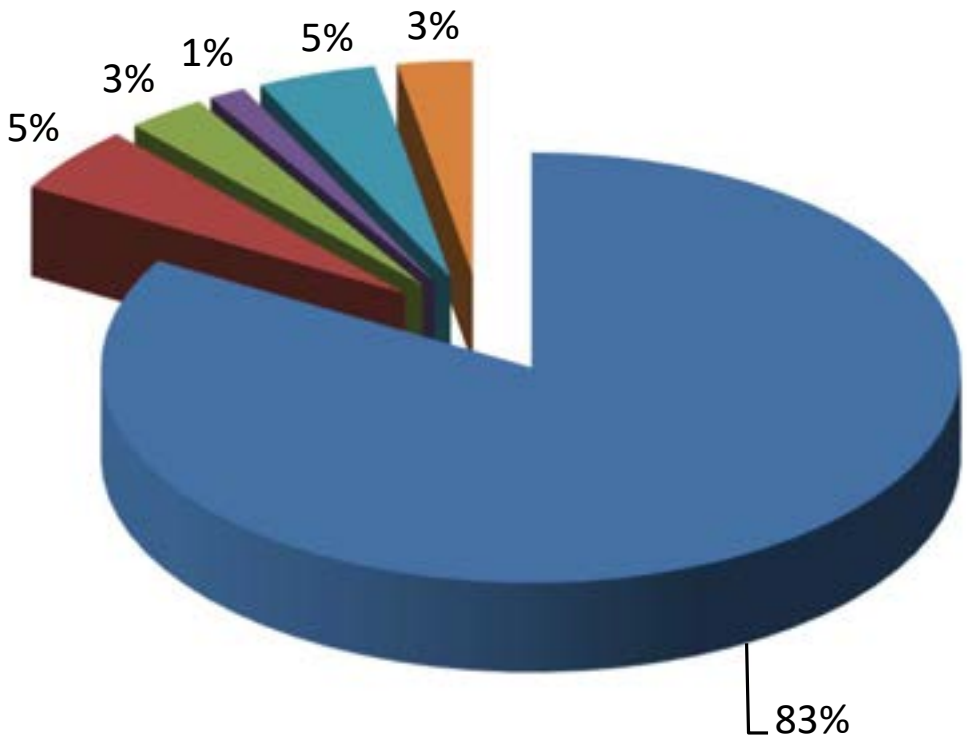
OTHER LOCAL REVENUES: Other Local Revenue is generated from tuition, interest on investments, food service income, student fees, and other local revenues. The amount budgeted for other local revenues is $5,066,000 and is up 23% from FY 2024.

EVIDENCE BASED FUNDING/GENERAL STATE AID: General State Aid was changed to the new Evidence Based Funding (EBF) model five years ago. This revenue stream includes what was formerly paid as General State Aid, TBE/TPI (Bilingual) grant, Special Ed Personnel and Special Ed Extraordinary grants. Overall, this revenue source is expected to remain flat for FY 25 ($3 million) and possibly decrease in future years.

STATE CATEGORICAL AID: State Categorical Aid consists of monies received from the state that are aimed at specific needs and programs. These include such things as Special Ed Room and Board, Transportation, and some Bilingual Programs. Revenues for FY25 are estimated to increase 31.65% from FY 2024.

FEDERAL AID: Federal Aid represents the amount received from the federal government such as Title I/II funds as well as food subsidy funds. The District also receives IDEA money and DHS (Department of Human Services) funding. Total funding for FY25 is expected to remain consistent with FY 24.

OPERATING FUNDS REVENUES BY CATEGORY
FISCAL YEAR 2024-2025



- Property Taxes
- Other Local Revenues
- Evidence Based Funding (EBF)
- Categorical State Funding
- Federal Aid
- Corporate Property Replacement Tax

ETHS DISTRICT 202
OPERATING FUNDS FY 2025
REVENUE CATEGORIES

	FY 2024 Budget	FY 2025 Budget	Percent Change
Local Sources			
Property Tax	$77,915,000	$83,668,000	7.38%
Corporate Property Tax	$4,516,000	$2,850,000	-36.89%
Other Local Revenues	$4,109,000	$5,066,000	23.29%
Total Local Sources	$86,540,000	$91,584,000	5.83%
State Sources			
General State Aid/EBF	$3,000,000	$3,000,000	0.00%
Categorical State Aid	$1,068,000	$1,406,000	31.65%
Total State Sources	$4,068,000	$4,406,000	8.31%
Federal Aid	$4,428,000	$4,481,000	1.20%
Transfers	$0	($970,000)	
Total Revenue	$95,036,000	$99,501,000	4.70%

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2024-25 FINAL BUDGET
FINANCIAL SECTION

EXPENDITURE SUMMARY

The operating expenditure budget proposed for District 202 is $99.5 million. This includes all the operating funds – Education, Operations and Maintenance, Transportation and Working Cash funds. This represents a 4.75% increase over FY 2024.

For the operating funds, salaries and benefits continue to dominate the costs. Salaries represent 69% (see chart) of the budget and fringe benefits are at 9%. This means 78% of the budget is personnel cost related. The next highest categories are purchased services at 8%, tuition at 7%, and supplies and materials at 5% of costs.

Salaries: Salaries are mainly determined by the labor contracts that are in at the District. The total salaries are estimated to be $68.6 million. This represents an overall increase of 6% from FY 2024.

Fringe Benefits: The benefits provided to our employees include health insurance, life insurance, optional dental insurance, and Social Security, Medicare, and pension expenses. Health insurance alone, the District's largest benefit expense, is expected to increase moderately for FY 2025. This increase is only calculated for half of the fiscal year because health insurance contracts are based on the calendar year not our fiscal year. This District also continues to subsidize retiree health insurance by allowing IMRF retirees into the District's plan and pays a payment to retirees for a portion of their premium. Total fringe benefit expenses are estimated to be $9.2 million which is 7% more than the FY 2024 budget.

Purchased Services: Purchased services expenditures for FY 2025 are estimated to be $8 million, a 2.4% increase from FY 2024.

Supplies and Materials: Supplies and materials are estimated to increase for the FY 2025 budget for a total of $4.8 million, A 19% increase from FY 2024.

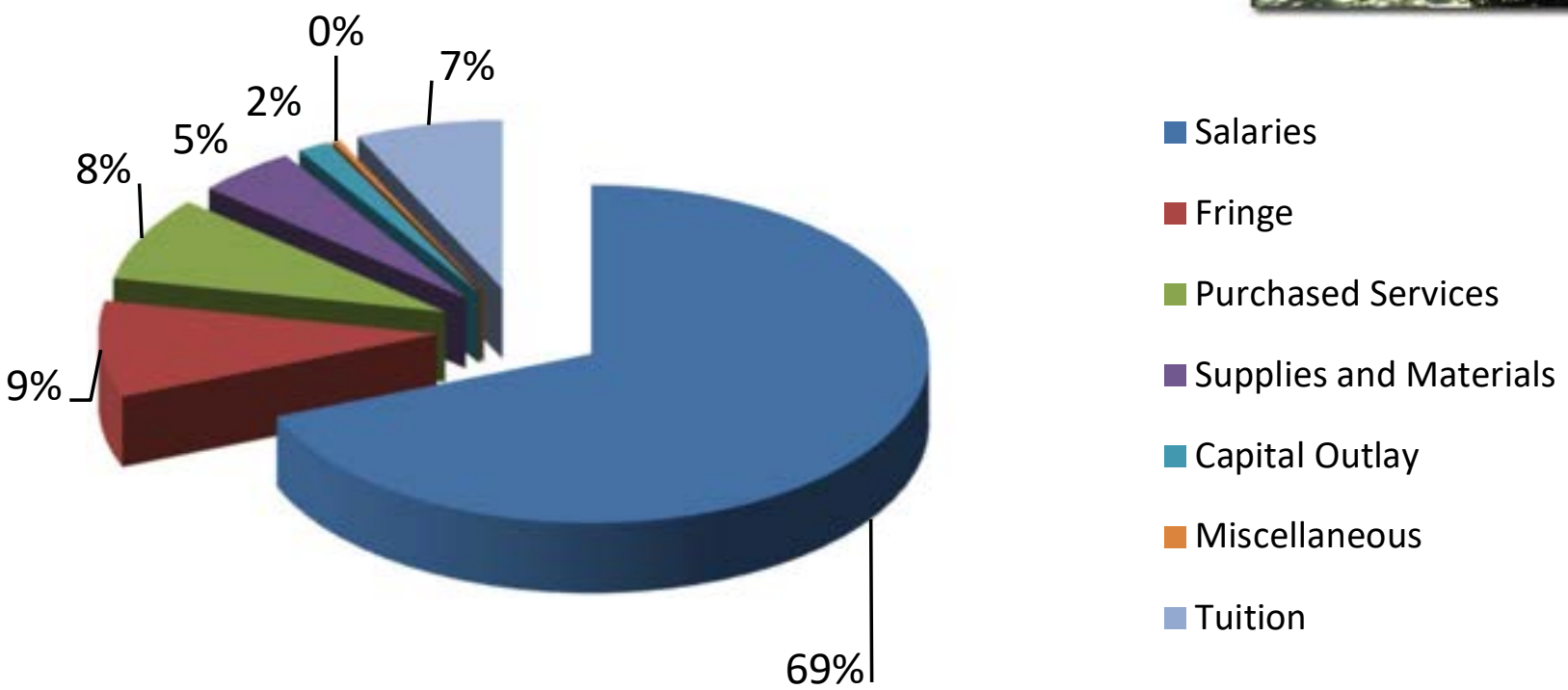
EXPENDITURE SUMMARY - CONTINUED

Capital Outlay: Capital outlay expenditures for FY 2025 (in the Ed and O&M Fund) amount to $1.5 million which is a 4.9% increase from FY 2024.

Other Objects: Other objects expenditures for FY 2025 are $348,100 which is 82% lower than FY 2024.

Tuition: Tuition is expected to increase by 6% in FY 2025. These costs are not always predictable, and have risen since historical lows during the pandemic.

OPERATING FUNDS EXPENSES BY CATEGORY
FISCAL YEAR 2024-2025



ETHS DISTRICT 202
OPERATING FUNDS FY 2025
EXPENDITURE CATEGORIES

	FY 2024 Budget	FY 2025 Budget	Percent Change
Salaries	$64,599,600	$68,601,800	6.20%
Fringe	$8,578,700	$9,179,600	7.00%
Purchased Services	$7,873,400	$8,065,900	2.44%
Supplies and Materials	$3,986,300	$4,756,600	19.32%
Capital Outlay	$1,462,700	$1,534,000	4.87%
Other Objects	$1,885,300	$348,100	-81.54%
Tuition	$6,600,000	$7,015,000	6.29%
Total Expenditures	$94,986,000	$99,501,000	4.75%

EDUCATION FUND

The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2025 are $89.3 million and expenditures are $89.3 million. This represents an expenditure increase of 5.7% over the FY 2024 Education Fund budget. This increase in budget is primarily due to wage increases.

What follows is a detail of the revenues, expenditures and description of the activities of the major departments. The expenditures are organized by functions which are:

- Instruction 1000
- Support Services 2000
- Community Services 3000
- Non-programmed Charges 4000

FY 2024-2025 REVENUE BUDGET
FUND 10 - EDUCATION

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY SPRING PMTS	$ 36,349,000	$ 38,500,000
R11120	LEVY FALL PMTS	$ 32,010,000	$ 35,600,000
R11130	LEVY BACK TAX	$ (75,000)	$ (500,000)
R11410	SP ED LEVY CURRENT	$ 185,000	$ 194,000
R11420	SP ED LEVY PRIOR	$ 170,000	$ 183,000
R11430	SP ED BACK TAX	$ (2,000)	$ (4,000)
R12300	CORP REPL TAX	$ 4,316,000	$ (2,700,000)
R13110	TUITN DAY SCHOOL	$ -	$ -
R13140	TUITN DAY CARE	$ 80,000	$ 65,000
R13210	TUITN SUMM SCHL	$ 170,000	$ 170,000
R13510	TUITN ADULT POOL RENTAL	$ 180,000	$ 195,000
R15100	INT ON INVEST	$ 300,000	$ 900,000
R16110	STU A LA CARTE LUNCH	$ 130,000	$ 175,000
R16120	STU A LA CARTE BKFST	$ 10,000	$ 12,000
R16130	STU ALA CARTE	$ 300,000	$ 230,000
R16140	VENDING	$ 20,000	$ 30,000
R16200	ADULT SALES	$ 50,000	$ 100,000
R16300	GARDEN EDIBLE ACRE REV	$ 5,000	$ 2,000
R16900	CATERING	$ 180,000	$ 125,000
R17110	ADMISSON ATH	$ 35,000	$ 35,000
R17200	FEES/OBLIGATNS	$ 550,000	$ 585,000
R17210	TECHNOLOGY FEES	$ 125,000	$ 125,000
R17220	GEN ACTIVITY FEES	$ 25,000	$ 25,000
R17230	DRIVER ED FEES	$ 12,000	$ 12,000
R17240	ACTIVITY FEES	$ 160,000	$ 160,000
R19300	CITY OF EVANSTON FOOD	$ 100,000	$ 140,000
R19400	DIST 65 TUITION	$ -	$ -
R19410	DIST 65 FOOD	$ 550,000	$ 540,000
R19970	TIF REIMBURSEMENT	$ -	$ 150,000
R19985	E-RATE REVENUE	$ 400,000	$ 400,000
R19990	MISC REV LOCAL	$ 350,000	$ 150,000

TOTAL EDUCATION FUND LOCAL REVENUES	**$ 76,685,000**	**$ 75,599,000**

FY 2024-2025 REVENUE BUDGET
FUND 10 - EDUCATION

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R30010	EVIDENCE BASED FUNDING	$ 3,000,000	$ 3,000,000
R31000	SP ED PRIV FAC	$ 500,000	$ 700,000
R31200	SP ED ORPHNGE		
R32200	CTEI GRANT V ED PGM IMP	$ 130,000	$ 150,000
R33600	IL FREE LUNCH	$ 5,000	$ 5,000
R33700	DRIVER EDUCATN	$ 15,000	$ 13,000
R38000	IL LIBRARY GNT	$ 3,000	$ 3,000
R39990	EDUCATIONAL OTHER ST PGMS	$ -	$ 10,000
	TOTAL EDUCATION FUND REVENUES FROM STATE SOURCES	**$ 3,653,000**	**$ 3,881,000**

FY 2024-2025 REVENUE BUDGET
FUND 10 - EDUCATION

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R42110	FREE/RED LUNCH	$ 800,000	$ 650,000
R42120	NTL FREE/RED AFTER SCHOOL	$ -	$ -
R42200	NTL FULL BKFST	$ -	$ 55,000
R42210	NTL F/RED BKFST	$ 100,000	
R42250	SUMMER FOOD SERVICE PROGRAM	$ 65,000	
R42260	CACFP MEAL REIMBURSEMENT	$ 50,000	$ 100,000
R43000	IASA TITLE 1	$ 250,000	$ 320,000
R44000	IASA TITLE IV	$ -	$ -
R46200	IDEA FLOW THRU	$ 860,000	$ 860,000
R46250	IDEA ROOM & BRD	$ 1,500,000	$ 1,700,000
R47450	VOC ED PERK IIC	$ 54,000	$ 75,000
R48520	CARES ACT FUNDING	$ -	$ -
R49000	MEDICAID MTCH	$ -	$ 50,000
R49010	MED FEE FOR SVC	$ 150,000	$ 400,000
R49090	TITLE III LIPLEP	$ 25,000	$ 25,000
R49320	TITLE II - TEACH QUALITY	$ 65,000	$ 85,000
R49510	DORS STEP	$ 40,000	$ 40,000
R49950	IDPH MENTAL HEALTH	$ 100,000	
R49970	SCH HLTH CTR	$ 121,000	$ 121,000
R49980	ESSER ROUND 3 (RELIEF)	$ 248,000	
R49990	OTHER FED PROGRAMS	$ -	
	TOTAL EDUCATION FUND REVENUES FROM FEDERAL SOURCES	**$ 4,428,000**	**$ 4,481,000**
R71200	TRANSFER INT FROM WRK CASH	$ -	$ -
	TOTAL TRANSFERS	**$ -**	**$ -**
	GRAND TOTAL	**$ 84,766,000**	**$ 88,391,000**

INSTRUCTION

1000 – Function

The teaching of pupils or the interaction between teachers and pupils.

ETHS DISTRICT 202

ENGLISH

1011300101

Description of Major Activities:

The English department is responsible for the teaching of both English and reading. The Freshman Earned Honors Humanities and the Pathway to Honors at the sophomore and Junior levels will continue to be a high priority for the Department.

The categories of classes offered are as follows:

English: 9th, 10th, 11th, and 12th grades
English-Humanities offered 9th
Reading classes in 9th and 10th grades
Journalism and Media Production
Senior Studies
American Studies
Gender in Literature
Historical Fiction
Multimedia and Analysis
Psychology in Literature
Science Fiction

Students will read to comprehend a variety of texts using appropriate strategies.
Students will read, understand, interpret, and appreciate a variety of contemporary and classic works of literature and non-print texts that represent diverse cultures, eras, and perspectives.

Students will write to communicate for a variety of purposes and audiences.
Students will use the language arts for inquiry and research to acquire, organize, analyze, evaluate, and communicate information

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ENGLISH

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300101	1117	EXEMPT STAFF	$148,000.00	$155,000.00
	1121	TEACHERS	$4,560,000.00	$4,400,000.00
	1141	PARAPROFESSIONALS	$37,000.00	$38,000.00
	1150	SECRETARIES	$30,000.00	$31,000.00
	2001	CERT CASH OPT	$9,000.00	$7,500.00
	2002	N/CERT MEDICAL	$530,000.00	$500,000.00
	2112	THIS FUND BD PAID	$0.00	$1,600.00
	4100	SUPPLY	$8,000.00	$8,000.00
	4130	SUPPLY EVANS	$20,000.00	$20,000.00
		TOTAL:	**$5,342,000.00**	**$5,161,100.00**

ETHS DISTRICT 202

WORLD LANGUAGES

1011300103

Description of Major Activities:

The World Languages department is responsible for providing instruction in eight (8) world languages to over 23000 students every year. The department goals are to promote and develop language acquisition and effective communication skills in the languages offered: American Sign Language (1-3 Honors), Chinese (1-2 Honors), French (1-5 Advanced Placement), German (1-4 AP), Japanese (1-4 Honors), Latin (1-4 AP), Spanish (1-5 AP) and Spanish for Heritage Learners (1-4AP). Facilities include a 60-station state-of-the-art language laboratory (2006) in which students practice listening and speaking skills in the world language(s) they are studying. Among the cultural and enrichment activities students can participate in are foreign exchange programs with students of their target language and country, other educational travel, plus field trips and guest speakers locally. Our students also compete in regional and national language examinations and contests, as well as the Advanced Placement examinations in six (6) languages.

Budget Goals:

Improve student achievement and support teachers in their professional growth.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **WORLD LANG**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300103	1117	EXEMPT STAFF	$156,000.00	$162,000.00
	1121	TEACHERS	$3,000,000.00	$3,275,000.00
	1143	SPECIALISTS	$48,000.00	$0.00
	1150	SECRETARIES	$48,000.00	$63,000.00
	2000	N/CERT CASH OPT	$0.00	$1,500.00
	2001	CERT CASH OPT	$3,000.00	$3,000.00
	2002	N/CERT MEDICAL	$365,000.00	$400,000.00
	2112	THIS FUND BD PAID	$0.00	$2,000.00
	3193	CONTRACT SVCS	$6,000.00	$6,000.00
	4100	SUPPLY	$7,000.00	$7,000.00
		TOTAL:	**$3,633,000.00**	**$3,919,500.00**

ETHS DISTRICT 202

MATHEMATICS

1011300104

Description of Major Activities:

The Mathematics Department offers a comprehensive college preparatory high school mathematics program to meet the academic needs of all students. Course offerings range from Pre-Algebra through Precalculus and beyond, as well as computer science courses. We offer many Advanced Placement courses: AB Calculus, BC Calculus, Multivariable Calculus/Linear Algebra (MV/LA), Statistics, Computer Science and Computer Science Principles. We offer Dual Credit courses in partnership with Oakton College: College Algebra, Introduction to Finite Math and MV/LA. We also offer courses in Advanced Topics in Math, STEAM Design Thinking & Innovation, Data Science, Elementary College Algebra, Intermediate College Algebra, Algebra in Coding, Algebra in Entrepreneurship, Geometry in Construction, Geometry in Introduction to Engineering Design. The mathematics faculty is committed to providing a high quality challenging mathematics education to all of its students.

The Math Team is a co-curricular activity, which promotes the study of mathematics and involves students in mathematics competitions.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: MATHEMATICS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300104	1117	EXEMPT STAFF	$151,000.00	$150,000.00
	1121	TEACHERS	$4,200,000.00	$4,400,000.00
	1141	PARAPROFESSIONALS	$45,000.00	$47,000.00
	1150	SECRETARIES	$42,000.00	$43,000.00
	2000	N/CERT CASH OPT	$0.00	$1,000.00
	2001	CERT CASH OPT	$6,000.00	$6,000.00
	2002	N/CERT MEDICAL	$460,000.00	$467,000.00
	2112	THIS FUND BD PAID	$0.00	$1,800.00
	4100	SUPPLY	$18,000.00	$20,500.00
	4195	SUPPLY MATHLETES	$8,000.00	$8,000.00
	4200	BOOKS/SOFTWARE	$15,000.00	$22,500.00
		TOTAL:	**$4,945,000.00**	**$5,166,800.00**

ETHS DISTRICT 202

SCIENCE

1011300105

Description of Major Activities:

The Science department is large, 32 faculty, and is responsible for instruction in three different disciplines, Biology, Chemistry and Physics as well as a variety of other science electives. It is a core academic area and the high school requires that every student pass one biology course and one other science course, which is usually chemistry but may include other options like physics, geosciences or astronomy. There are currently 4 levels of science classes (1, 2, honors and AP) as well as a "fast track" Chemistry/Physics program for accelerated science students. All science courses are 1-year courses with a lab component but the period requirement varies. There are 5 period a week classes, 7 period a week classes and 10 period a week classes. In addition, the science department promotes student research and science activities in a variety of ways.

This year Earned Honors Biology, mainly aimed at freshmen, will be a high priority for the department. Another new program will be the new STEM partnership with Northwestern University.

A team of faculty members guide student research during the school year so that some individuals have research experiences and are able to compete nationally in high school science competitions like Siemens. (We have published research from the high school in the Journal of Pediatrics). Many teachers work independently with entire classes of students to enter essay contests like Dupont. Other teachers work with extracurricular science clubs and competitions like JETS, Science Olympiad, Bridge Building, etc. The science department created and supports The Nature Center, a large ecological study area next to the football field. We also support the Planetarium in the East-South courtyard. Supporting research, two major study areas (Planetarium and Nature Center) and daily laboratory activities in every science class requires large supply budgets for this department to operate effectively.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SCIENCE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300105	1117	EXEMPT STAFF	$150,000.00	$145,000.00
	1121	TEACHERS	$4,620,000.00	$5,000,000.00
	1150	SECRETARIES	$41,500.00	$43,000.00
	2001	CERT CASH OPT	$1,500.00	$1,000.00
	2002	N/CERT MEDICAL	$500,000.00	$514,000.00
	2112	THIS FUND BD PAID	$0.00	$1,400.00
	3144	PROF SVCS/INSTR	$2,500.00	$2,500.00
	4100	SUPPLY	$60,000.00	$70,000.00
	4197	SUPPLY CONTESTS	$3,000.00	$3,000.00
		TOTAL:	**$5,378,500.00**	**$5,779,900.00**

ETHS DISTRICT 202

HISTORY/SOCIAL SCIENCE

1011300106

The History/ Social Science department offers both graduation requirements and a variety of electives for students. All freshmen take Humanities, which is a team taught with an English teacher. All sophomore students complete a Civics in Action project to fulfill the service learning requirement for the state of Illinois. The Civics course employs a variety of resources and experiences to meet Illinois state guidelines, including current periodicals, simulation curriculums, and field trips. All Juniors take a course focused on United States History where they are challenged to explore and do history. The department fosters a wide variety of partnerships with local organizations, such as archives, museums, libraries, and some non-traditional entities that can help students explore U.S. History topics related to their interests. These partnerships allow students to visit and engage with these organizations. The department offers a variety of electives for students who wish to deepen their understanding of History and the Social Sciences. These include Advanced Placement European History and Psychology, Philosophy, Economics, Sociology of Race, Class and Gender, Human Behavior, American Legal Systems

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **HIST/SOC SCI**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300106	1117	EXEMPT STAFF	$151,000.00	$158,000.00
	1121	TEACHERS	$3,425,000.00	$3,670,000.00
	1150	SECRETARIES	$30,000.00	$31,000.00
	2001	CERT CASH OPT	$4,500.00	$3,500.00
	2002	N/CERT MEDICAL	$390,000.00	$430,000.00
	2112	THIS FUND BD PAID	$0.00	$1,400.00
	4100	SUPPLY	$6,000.00	$6,000.00
	4200	BOOKS/SOFTWARE	$1,000.00	$1,000.00
		TOTAL:	**$4,007,500.00**	**$4,300,900.00**

ETHS DISTRICT 202

PHYSICAL ED

1011300108

Description of Major Activities:

The Physical Education/Health Department provides students with a holistic experience, which focuses on the improvement of fitness, good fitness habits, physical skills, self-esteem, total wellness, and the enjoyment of physical activity. This includes exposing students to lifetime activities, improving current fitness levels, understanding the physiological concepts necessary to develop personal fitness now and as adults, and providing students with the knowledge to make educated choices for healthy lifestyles.

- Freshman P.E.
- Sophomore P.E.
- Sophomore Health
- Junior/Senior P.E
- Junior Honors/Senior Leaders
- Dance
- Team Sports/Fitness
- Lifetime Activities/Fitness
- Advanced Strength and Conditioning
- Aquatics
- 1 Adventure Education
- 2 Adventure Education
- Sports Officiating
- Healthy Lifestyles/Fitness
- Early Bird P.E.
- Sports Medicine

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: PHYSICAL ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300108	1117	EXEMPT STAFF	$261,000.00	$274,000.00
	1121	TEACHERS	$2,585,000.00	$2,700,000.00
	1141	PARAPROFESSIONALS	$76,000.00	$78,000.00
	1143	SPECIALISTS	$43,000.00	$0.00
	1150	SECRETARIES	$46,300.00	$48,000.00
	2000	N/CERT CASH OPT	$0.00	$1,500.00
	2001	CERT CASH OPT	$3,000.00	$3,000.00
	2002	N/CERT MEDICAL	$316,000.00	$352,000.00
	2112	THIS FUND BD PAID	$0.00	$1,400.00
	3149	PROF SVCS/ROPES	$900.00	$900.00
	3230	EQUIP MAINT	$1,800.00	$1,800.00
	3251	TOWELS	$25,000.00	$30,000.00
	4100	SUPPLY	$20,000.00	$20,000.00
	5400	EQUIPMENT	$19,000.00	$25,000.00
		TOTAL:	**$3,397,000.00**	**$3,535,600.00**

ETHS DISTRICT 202

ARTS + INNOVATION

1011300114, 1014000116

The Arts + Innovation Department is divided into several domains; Business Education, Family/ Consumer Sciences, Health Sciences, Industrial Technology, Informational Technology, Computer Science, Music, Theatre, and Visual Arts

Description of Major Activities:

Each of the courses in the Arts + Innovation Department provides students with relevant and meaningful learning experiences. Coursework can include hands-on experiences, unique collaborations, real-world applications, and learning goals that prepare students for their future lives. Introductory courses are provided in all areas to provide students with a foundation of knowledge and skills that can be applied to the advanced courses. The Arts+ Innovation department offers several Advanced Placement (AP) and Project Lead the Way (PLTW) capstone courses.

The Arts+ Innovation department also offers interdisciplinary coursework like Algebra and Entrepreneurship and Geometry in Construction.

Students also have the opportunity to learn in one of our many lab environments like the Auto Shop, Culinary Kitchen, Welding Lab, Ceramics Studio, Graphics Studio, Photography Darkroom, Scene Shop, Theatres, and Music Technology Room.

The Performing Arts provide opportunities for students in band, choir, orchestra, and theatre to perform in a variety of groups.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ARTS + INNOVATION: FINE ARTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300114	1117	EXEMPT STAFF	$150,000.00	$185,000.00
	1121	TEACHERS	$1,500,000.00	$1,780,000.00
	1143	SPECIALISTS	$155,000.00	$0.00
	1150	SECRETARIES	$49,000.00	$51,000.00
	1322	STAFF	$50,000.00	$52,000.00
	2000	N/CERT CASH OPT	$3,000.00	$4,000.00
	2001	CERT CASH OPT	$3,000.00	$3,000.00
	2002	N/CERT MEDICAL	$225,000.00	$195,000.00
	2112	THIS FUND BD PAID	$0.00	$1,600.00
	3140	JUDGES	$8,500.00	$8,500.00
	3144	PROF SVCS/INSTR	$19,000.00	$19,000.00
	3230	EQUIP MAINT	$20,000.00	$20,000.00
	3320	STAFF TRAVEL & TRAINING	$3,000.00	$3,000.00
	3322	STUDENT TRAVEL	$1,200.00	$1,200.00
	3600	PRINTING	$6,000.00	$6,000.00
	4100	SUPPLY	$60,000.00	$60,000.00
	5400	EQUIPMENT	$30,000.00	$30,000.00
		TOTAL:	**$2,282,700.00**	**$2,419,300.00**

Department: ARTS + INNOVATION: CAREER TECHNICAL EDUCATION

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1014000116	1121	TEACHERS	$2,240,000.00	$2,200,000.00
	1143	SPECIALISTS	$0.00	$115,000.00
	1150	SECRETARIES	$27,000.00	$56,000.00
	1294	STUDENTS	$10,000.00	$10,000.00
	2000	N/CERT CASH OPT	$0.00	$750.00
	2001	CERT CASH OPT	$6,000.00	$4,500.00
	2002	N/CERT MEDICAL	$240,000.00	$205,000.00
	3230	EQUIP MAINT	$2,800.00	$2,800.00
	3312	CONTRACT SVCS	$0.00	$5,000.00
	3322	STUDENT TRAVEL	$35,000.00	$35,000.00
	4100	SUPPLY	$36,000.00	$36,000.00
	4200	BOOKS/SOFTWARE	$4,000.00	$4,000.00
	5201	CONTRACT SVCS	$0.00	$100,000.00
	5400	EQUIPMENT	$4,000.00	$4,000.00
		TOTAL:	**$2,604,800.00**	**$2,778,050.00**

ETHS DISTRICT 202

INSTRUCTIONAL TECHNOLOGY

1011300115

Description of Major Activities:

The Instructional Technology department, which operates as part of the Instructional and Informational Technology (IIT) department, is responsible for supporting instructional and non-instructional technology initiatives that foster communication, collaboration, creativity, and critical thinking. Our initiatives include training and support of instructional hardware, software, and other equipment. This includes the 1:1 Digital Learning Initiative which provides access to a laptop for all students beginning with the class of 2018. In addition, the department administers professional development for faculty and staff in the use of technology to improve student learning.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **INSTRUCTIONAL TECHNOLOGY**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300115	1115	ADMINISTRATORS	$225,000.00	$200,000.00
	1117	EXEMPT STAFF	$59,000.00	$0.00
	1121	TEACHERS	$562,000.00	$580,000.00
	1141	PARAPROFESSIONALS	$125,000.00	$133,000.00
	1143	SPECIALISTS	$70,000.00	$98,000.00
	1150	SECRETARIES	$12,500.00	$13,500.00
	2002	N/CERT MEDICAL	$160,000.00	$170,000.00
	2112	THIS FUND BD PAID	$0.00	$1,700.00
	3118	ADMIN/INSERVICE	$10,000.00	$10,000.00
	3144	PROF SVCS/INSTR	$50,000.00	$50,000.00
	3230	EQUIP MAINT	$7,700.00	$8,000.00
	3252	SOFTWARE RENTAL	$100,000.00	$120,000.00
	3422	TELE INTERNET	$70,000.00	$75,000.00
	4100	SUPPLY	$25,000.00	$25,000.00
	4122	SUPPLY STUDENT PRINTING	$1,000.00	$0.00
	4200	BOOKS/SOFTWARE	$5,000.00	$4,000.00
	5400	EQUIPMENT	$300,000.00	$300,000.00
	5403	EQUIP/COMPUTERS IN CLASS	$300,000.00	$300,000.00
		TOTAL:	**$2,082,200.00**	**$2,088,200.00**

ETHS DISTRICT 202

HEALTH ED

1011300117

Description of Major Activities:

The Health Education department is responsible for providing curriculum and instruction in human wellness concepts, mental health, stress management, nutrition, fitness, drug and alcohol education, communicable and chronic diseases, human sexuality, and CPR training.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: HEALTH ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300117	1121	TEACHERS	$130,000.00	$134,000.00
	2002	N/CERT MEDICAL	$19,000.00	$19,000.00
	4100	SUPPLY	$3,000.00	$3,000.00
		TOTAL:	**$152,000.00**	**$156,000.00**

ETHS DISTRICT 202

THEATER SERVICES

1011300195

Description of Major Activities:

The Theater Services program is responsible for

Theater Facilities Manager:
Provides facility management for the Auditorium, Upstairs Theatre, and Little Theater.

- Lighting
- Sound recordings
- Sound management (mics, mixer board)
- Stage preparation
- Curtain use
- Some maintenance tasks

The Theater Facilities Manager must attend all events in the schools' theaters. It is his job to oversee all technical details involving performance and assembly. (This does not include archiving performances, or large maintenance tasks)

The theater manager also oversees maintenance of theater specific equipment; i.e. curtains, counterweights, prop management, seating, amplifiers, etc.

Ticketing and Box Office
The Ticketing and Box office attendant sells tickets to public events. They operate a computer system for ticketing and a credit card purchasing system.
This person must attend all ticketed events to distribute and sell tickets.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: THEATER SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300195	1143	SPECIALISTS	$199,000.00	$200,000.00
	2002	N/CERT MEDICAL	$29,000.00	$23,000.00
	3230	EQUIP MAINT	$2,000.00	$2,000.00
	4100	SUPPLY	$8,000.00	$8,000.00
		TOTAL:	**$238,000.00**	**$233,000.00**

ETHS DISTRICT 202

ACADEMIC SUPPORT PROGRAM

1011300198

Description of Major Activities:

Evanston Township High School's System of Supports (SOS) was created to allow every student to meet high expectations, with the goal of increasing academic performance for all ETHS students through personalized help from faculty, staff and parents. SOS provides a structure to assist all students in improving academically and becoming responsible, self-directed learners. This support is intended to be personal, responsive to the individual student's specific needs, timely, and tenacious. The System of Supports model presents tiered supports to address both academic and behavioral needs.

Academic Supports

Tier 1: Classroom-Based or Universal Supports

Tier 1 is the foundation of good teaching for all students at ETHS, aimed at achieving both equity and excellence for all students. That foundation of good teaching is based on the belief that that every student can succeed academically, given the right amount of time and support.

Tier 2: Targeted, Programmatic, or Small-Group Academic Interventions

If Tier 1 supports are not sufficient to serve the needs of a student, then a Tier 2 intervention is considered. Targeted interventions in Tier 2 often – though not always – occur in small group settings that offer support which supplements support already provided to all ETHS students. Counselors are responsible for facilitating discussions and Tier 1 documentation is required for consideration. Parents, teachers or other interested adults may direct questions about Tier 2 to the student's counselor or social worker.

Tier 3: Intensive Individual Academic Interventions

If Tier 1 and Tier 2 interventions and supports do not sufficiently further academic success, individual plans may be created that are particular to the individual student's needs. Students identified as requiring Tier 3 interventions are referred to the Director of Special Education or the Assistant Superintendent/Principal by the Student Support Teams, Student Services Team, Academic Intervention Team, or Associate Principal for Educational Services.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **ACADEMIC SUPPORTS**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300198	1117	EXEMPT STAFF	$282,000.00	$135,000.00
	1121	TEACHERS	$463,000.00	$440,000.00
	1143	SPECIALISTS	$13,500.00	$10,000.00
	1150	SECRETARIES	$42,500.00	$44,000.00
	1322	STAFF	$0.00	$15,000.00
	2001	CERT CASH OPT	$750.00	$750.00
	2002	N/CERT MEDICAL	$60,000.00	$70,000.00
	2112	THIS FUND BD PAID	$0.00	$1,300.00
	3144	PROF SVCS/INSTR	$15,000.00	$15,000.00
	3320	STAFF TRAVEL & TRAINING	$6,000.00	$6,000.00
	4100	SUPPLY	$12,000.00	$12,000.00
	4160	SUPPLIES "ONE BOOK" PROG	$16,000.00	$16,000.00
		TOTAL:	**$910,750.00**	**$765,050.00**

ETHS DISTRICT 202

SPECIAL ED

1012000119

Description of Major Activities:

Special education and related services are supports and services provided to students with disabilities. Certain state and federal laws must be followed to determine if a student is eligible to receive special education services. The Individuals with Disabilities Education Act (IDEA) entitles students with disabilities to a free appropriate public education designed to meet their unique needs. These services can begin at the age of 3 and continue up to age 22, and are to be provided in the least restrictive environment.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SPECIAL ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1012000119	1117	EXEMPT STAFF	$533,000.00	$401,000.00
	1121	TEACHERS	$4,867,000.00	$5,050,000.00
	1141	PARAPROFESSIONALS	$540,000.00	$685,000.00
	1150	SECRETARIES	$49,000.00	$49,000.00
	1221	SUBSTITUTES	$4,000.00	$2,000.00
	2000	N/CERT CASH OPT	$6,000.00	$8,000.00
	2001	CERT CASH OPT	$7,500.00	$8,000.00
	2002	N/CERT MEDICAL	$620,000.00	$760,000.00
	2112	THIS FUND BD PAID	$0.00	$6,600.00
	3144	PROF SVCS/INSTR	$350,000.00	$400,000.00
	3146	CONT SVCS/TRANSLATION	$15,000.00	$15,000.00
	3155	PROF SVCS HOME HOSPITAL	$20,000.00	$20,000.00
	3320	STAFF TRAVEL & TRAINING	$2,000.00	$2,000.00
	3321	AUTO MILEAGE	$2,000.00	$8,000.00
	3322	STUDENT TRAVEL	$2,000.00	$0.00
	3900	CONTRACT SERVICES	$0.00	$4,000.00
	4100	SUPPLY	$28,000.00	$28,000.00
	4112	SUPPLY INSTR	$15,000.00	$16,000.00
	4126	SUPPLY CTA PASSES	$0.00	$3,000.00
	5400	EQUIPMENT	$5,000.00	$5,000.00
	8200	TUITION PRIV FACIL	$2,700,000.00	$2,900,000.00
	8250	TUITION PUBLIC FACILITIES	$450,000.00	$465,000.00
	8300	TUITION RM/BRD	$1,700,000.00	$1,700,000.00
		TOTAL:	**$11,915,500.00**	**$12,535,600.00**

ETHS DISTRICT 202

ATHLETICS

1015000174

Description of Major Activities:

The Athletics department is responsible for coordinating the high school's interscholastic athletic program. Related activities include managing the Athletic Hall of Fame, academic and eligibility support for athletes, off-season conditioning programs, activities in support of the Extra-Curricular Activity Code (respect for rules, healthful living habits, etc.), athletic facility rentals as well as summer sports camps for youth and high school students.

ETHS athletics is under the auspices of the Illinois High School Association (IHSA) and is a member of the Central Suburban League (CSL). In addition to a substantial operating budget, the department is also responsible for numerous Central Treasury accounts for fundraising and for administering conference, state and other tournaments.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ATHLETICS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1015000174	1115	ADMINISTRATORS	$184,000.00	$200,000.00
	1117	EXEMPT STAFF	$197,000.00	$285,000.00
	1150	SECRETARIES	$134,000.00	$134,000.00
	1321	TEACHERS	$350,000.00	$325,000.00
	1322	STAFF	$850,000.00	$950,000.00
	1394	ATH OVRTME	$12,500.00	$24,000.00
	2001	CERT CASH OPT	$1,500.00	$2,000.00
	2002	N/CERT MEDICAL	$55,000.00	$80,000.00
	2112	THIS FUND BD PAID	$2,500.00	$2,500.00
	3144	PROF SVCS/INSTR	$2,500.00	$3,000.00
	3230	EQUIP MAINT	$17,500.00	$17,500.00
	3320	STAFF TRAVEL & TRAINING	$4,500.00	$4,500.00
	3322	STUDENT TRAVEL	$0.00	$7,000.00
	3900	CONTRACT SVCS	$206,000.00	$216,000.00
	4100	SUPPLY	$80,000.00	$82,000.00
	4113	SUPPLY HELMETS	$7,000.00	$10,000.00
	4118	SUP HALL OF FAME	$4,000.00	$4,000.00
	4147	UNIFORMS	$35,000.00	$40,000.00
	5400	EQUIPMENT	$15,000.00	$15,000.00
		TOTAL:	**$2,158,000.00**	**$2,401,500.00**

ETHS DISTRICT 202

SUMMER SCHOOL

1016000172

Description of Major Activities:

The Summer School program is a voluntary educational program of academic learning activities for high school students. Students may use the summer session to select courses to enrich their four-year program, to improve and develop skills, to complete required courses, and/or to make up courses needed for graduation.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SUMMER SCHOOL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1016000172	1321	TEACHERS	$400,000.00	$475,000.00
	1322	STAFF	$55,000.00	$70,000.00
	4100	SUPPLY	$3,000.00	$2,500.00
		TOTAL:	**$458,000.00**	**$547,500.00**

ETHS DISTRICT 202

MULTILINGUAL

1018000194

Description of Major Activities:

The Multilingual program is designed to meet the needs of English Learners (ELs). These are students who speak a language other than English as their first or home language. Through our program, EL students learn English as a new language, become familiar with United States culture and receive individual tutoring and academic counseling, so they can succeed in all of their courses. Courses offered in the Multilingual Program include English as a Second Language (ESL 1, 2, 3, 4), Pre-Algebra, Algebra, Geometry, World History, U.S. History, Physical Science, Biology, Chemistry, Tech Apps for Young Adults, ESL Transition Support and Summer ESL Enriched. Spanish Language/Culture for Heritage Learners (SHL 1-AP) is available for students whose first or home language is Spanish.

The Director of Multilingual Services works to encourage and increase parent involvement. Parent outreach meetings and activities are conducted at least quarterly. Students participate in field trips to local museums and other educational enrichment activities that enhance their language acquisition and cultural awareness. Facilities used by the program include a multilingual laboratory dedicated to use by students in the Multilingual Program. Regular access to the World Languages Laboratory is also provided for ESL and SHL students.

Budget Goals:

Improve student achievement and support teachers in their professional growth.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: MULTILINGUAL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1018000194	1117	EXEMPT STAFF	$142,000.00	$148,000.00
	1121	TEACHERS	$200,000.00	$475,000.00
	1141	PARAPROFESSIONALS	$120,000.00	$143,000.00
	2002	N/CERT MEDICAL	$38,000.00	$68,000.00
	2112	THIS FUND BD PAID	$0.00	$1,000.00
	3144	PROF SVCS/INSTR	$19,500.00	$19,500.00
	3320	STAFF TRAVEL & TRAINING	$12,500.00	$12,500.00
	4100	SUPPLY	$12,500.00	$12,500.00
		TOTAL:	**$544,500.00**	**$879,500.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: T L C

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300107	1121	TEACHERS	$150,000.00	$150,000.00
		TOTAL:	**$150,000.00**	**$150,000.00**

Department: DRIVER ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300110	1121	TEACHERS	$8,000.00	$5,000.00
	3230	EQUIP MAINT	$2,500.00	$2,500.00
	4100	SUPPLY	$1,000.00	$1,000.00
		TOTAL:	**$11,500.00**	**$8,500.00**

Department: AVID

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300113	1121	TEACHERS	$355,000.00	$365,000.00
	1150	SECRETARIES	$23,000.00	$48,000.00
	1296	TUTORS	$50,000.00	$40,000.00
	2002	N/CERT MEDICAL	$23,000.00	$23,000.00
	3144	PROF SVCS/INSTR	$1,400.00	$9,000.00
	3320	STAFF TRAVEL & TRAINING	$21,000.00	$30,000.00
	4100	SUPPLY	$13,000.00	$13,000.00
		TOTAL:	**$486,400.00**	**$528,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: STAE PGM

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300125	1143	SPECIALISTS	$23,000.00	$0.00
	2000	N/CERT CASH OPT	$750.00	$0.00
	2002	N/CERT MEDICAL	$4,500.00	$0.00
	3312	CONTRACT SVCS	$2,000.00	$0.00
	4100	SUPPLY	$1,000.00	$0.00
		TOTAL:	**$31,250.00**	**$0.00**

Department: LITERACY

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300131	3320	STAFF TRAVEL & TRAINING	$2,400.00	$3,000.00
	4100	SUPPLY	$5,600.00	$6,000.00
	4200	BOOKS/SOFTWARE	$3,000.00	$3,000.00
		TOTAL:	**$11,000.00**	**$12,000.00**

Department: COMMUNITY SERVICE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300179	1142	INTERNS	$28,000.00	$28,000.00
	1143	SPECIALISTS	$64,000.00	$62,000.00
	1150	SECRETARIES	$27,000.00	$0.00
	2000	N/CERT CASH OPT	$0.00	$1,500.00
	2002	N/CERT MEDICAL	$20,000.00	$10,000.00
	3320	STAFF TRAVEL & TRAINING	$1,000.00	$1,000.00
	3600	PRINTING	$1,000.00	$1,000.00
	4100	SUPPLY	$20,000.00	$20,000.00
		TOTAL:	**$161,000.00**	**$123,500.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SAFE SCH PGM

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300185	8100	TUITION	$300,000.00	$250,000.00
		TOTAL:	**$300,000.00**	**$250,000.00**

Department: TEST PREP INSTRUCTION

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300188	1121	TEACHERS	$0.00	$4,000.00
	3144	PROF SVCS/INSTR	$5,000.00	$5,000.00
		TOTAL:	**$5,000.00**	**$9,000.00**

Department: SUBSTITUTES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300197	1221	SUBSTITUTES	$1,075,000.00	$1,075,000.00
	2002	N/CERT MEDICAL	$8,000.00	$9,000.00
		TOTAL:	**$1,083,000.00**	**$1,084,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SPEC ED DAY SCHOOL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1012000109	1117	EXEMPT STAFF	$125,000.00	$133,000.00
	1121	TEACHERS	$460,000.00	$455,000.00
	1135	PSYCHOLOGISTS	$145,000.00	$153,000.00
	1141	PARAPROFESSIONALS	$47,000.00	$48,000.00
	1143	SPECIALISTS	$18,000.00	$0.00
	2001	CERT CASH OPT	$1,500.00	$2,000.00
	2002	N/CERT MEDICAL	$53,000.00	$44,000.00
	3144	PROF SVCS/INSTR	$6,000.00	$6,000.00
	3250	RENTAL/LEASING	$130,000.00	$130,000.00
	4100	SUPPLY	$22,000.00	$20,000.00
		TOTAL:	**$1,007,500.00**	**$991,000.00**

Department: IDEA GNT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1012000603	1141	PARAPROFESSIONALS	$600,000.00	$624,000.00
	2000	N/CERT CASH OPT	$750.00	$1,500.00
	2002	N/CERT MEDICAL	$135,000.00	$150,000.00
	4112	SUPPLY INSTR	$20,000.00	$20,000.00
	4200	BOOKS/SOFTWARE	$0.00	$10,000.00
		TOTAL:	**$755,750.00**	**$805,500.00**

Department: IDEA IMPROV INSTR

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100603	3343	IDEA PRCH SVCS CONF	$6,650.00	$4,000.00
		TOTAL:	**$6,650.00**	**$4,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ESEA TITLE I INSTRUCTIONL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1011300642	1121	TEACHERS	$80,000.00	$0.00
	1143	SPECIALISTS	$24,000.00	$83,000.00
	3144	PROF SVCS/INSTR	$80,000.00	$60,000.00
	3322	STUDENT TRAVEL	$0.00	$5,000.00
	4100	SUPPLY	$0.00	$10,000.00
	4200	BOOKS/SOFTWARE	$3,600.00	$6,000.00
	4601	SUPPLIES WILDKIT ACADEMY	$0.00	$500.00
	4603	SUPPLIES ENRICHED HUMANIT	$1,000.00	$500.00
	4607	SUPPLIES/FOOD RD&MTH SOC	$0.00	$500.00
	4610	SUPPLIES PERS SUPP HOMLSS	$2,000.00	$1,000.00
	4614	TEAM ASAP SUPPLIES	$2,000.00	$2,000.00
		TOTAL:	**$192,600.00**	**$168,500.00**

Department: ESEA TITLE I PROF DEVELOP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100642	1121	TEACHERS	$8,000.00	$0.00
	3144	PROF SVCS/INSTR	$20,000.00	$40,000.00
	3320	STAFF TRAVEL & TRAINING	$50,000.00	$47,500.00
	6400	MEMBERSHIPS	$8,000.00	$0.00
		TOTAL:	**$86,000.00**	**$87,500.00**

Department: ESEA TITLE I OPER EXP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025400642	1322	STAFF	$16,000.00	$16,000.00
		TOTAL:	**$16,000.00**	**$16,000.00**

Department: ESEA TITLE I TRANS EXP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025500642	3312	CONTRACT SVCS	$16,000.00	$20,000.00
	3322	STUDENT TRAVEL	$16,000.00	$9,000.00
		TOTAL:	**$16,000.00**	**$29,000.00**

Department: ESEA TITLE I FOOD SVC

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025600642	4606	SUPPLIES/FOOD WLDKIT ACAD	$8,000.00	$7,000.00
	4607	SUPPLIES/FOOD RD&MTH SOC	$0.00	$1,000.00
	4616	SUPPLIES ASAP TITLE I	$3,000.00	$3,000.00
		TOTAL:	**$11,000.00**	**$11,000.00**

Department: ESEA TITLE I INFO SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026300642	3600	PRINTING	$4,000.00	$3,000.00
		TOTAL:	**$4,000.00**	**$3,000.00**

Department: ESEA TITLE I SUPP SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1029000642	4100	SUPPLIES	$0.00	$4,000.00
1029000642	4610	SUPPLIES PERS SUPP HOMLSS	$1,000.00	$1,000.00
		TOTAL:	**$1,000.00**	**$5,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: CONTINUING ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1013000171	1143	SPECIALISTS	$117,000.00	$180,000.00
	2002	N/CERT MEDICAL	$21,000.00	$20,000.00
		TOTAL:	**$138,000.00**	**$200,000.00**

Department: SUMM SCHL DRIVER ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1016000110	3250	RENTAL/LEASING	$4,500.00	$0.00
	4100	SUPPLY	$500.00	$500.00
		TOTAL:	**$5,000.00**	**$500.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: TITLE III - LIPLEP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1018000644	3320	STAFF TRAVEL & TRAINING	$0.00	$3,000.00
	4100	SUPPLY	$0.00	$16,000.00
		TOTAL:	**$0.00**	**$19,000.00**

Department: TITLE III - IEP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1018000602	4100	SUPPLY	$0.00	$10,000.00
			$0.00	**$10,000.00**

Department: IASA TITLE II

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100627	1121	TEACHERS	$7,500.00	$14,000.00
	3144	PROF SVCS/INSTR	$20,000.00	$10,000.00
	3320	STAFF TRAVEL & TRAINING	$10,000.00	$23,000.00
		TOTAL:	**$37,500.00**	**$47,000.00**

Department: ALT SCHOOL & SUPPORT SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1019000121	1117	EXEMPT STAFF	$148,000.00	$165,000.00
	1121	TEACHERS	$400,000.00	$460,000.00
	1143	SPECIALISTS	$48,000.00	$48,000.00
	1150	SECRETARIES	$51,000.00	$53,000.00
	2001	CERT CASH OPT	$0.00	$800.00
	2002	N/CERT MEDICAL	$78,000.00	$85,000.00
	2112	THIS FUND BD PAID	$1,500.00	$1,700.00
	3144	PROF SVCS/INSTR	$22,500.00	$20,000.00
	3320	STAFF TRAVEL & TRAINING	$2,000.00	$3,000.00
	4100	SUPPLY	$2,000.00	$2,000.00
	4128	SUPPLIES CREDIT RECOVERY	$500.00	$500.00
	4151	TEEN/PRNT SUPP SUPPLY	$1,000.00	$500.00
	8100	TUITION	$50,000.00	$50,000.00
		TOTAL:	**$804,500.00**	**$889,500.00**

SUPPORT SERVICES - PUPILS

2000 – Function

Services which provide administrative, technical, and logistical support to facilitate and enhance instruction.

ETHS DISTRICT 202

SOCIAL WORK SERVICES
STUDENT SERVICES DEPARTMENT

1021100123

Description of Major Activities:

The Student Services Department provides a comprehensive developmental counseling program to meet the academic, social/personal, and college/career needs of students.

Social workers focus primarily on students' social/personal development. Through individual and topic-specific group sessions, social workers have confidential meetings with students. Social workers, in collaboration with members of the P.E. and Health Department, also address issues such as test anxiety, stress and health issues.

In partnership with other educators, parents/guardians, and the community, the Student Services professionals strive to ensure that all students at ETHS develop the skills, knowledge, and understanding necessary to be successful in our changing society.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **SOCIAL WRK SVCS**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021100123	1136	SOCIAL WORKERS	$990,000.00	$985,000.00
	1142	INTERNS	$0.00	$70,000.00
	1143	SPECIALISTS	$61,000.00	$64,000.00
	2000	N/CERT CASH OPT	$750.00	$1,500.00
	2001	CERT CASH OPT	$3,000.00	$2,000.00
	2002	N/CERT MEDICAL	$105,000.00	$98,000.00
	3320	STAFF TRAVEL & TRAINING	$5,000.00	$0.00
	3900	CONTRACT SVCS	$800.00	$800.00
	4100	SUPPLY	$1,600.00	$1,600.00
		TOTAL:	**$1,167,150.00**	**$1,222,900.00**

ETHS DISTRICT 202

SUBSTANCE PREVENTION SERVICES
STUDENT SERVICES DEPARTMENT

1021200124

Description of Major Activities:

The Student Assistance Program (SAP) social worker has primary responsibility for Substance Prevention Services, although many at ETHS, including counselors, grade-level social workers, psychologists, deans, and members of the Physical Education/Health and Science Departments, also play roles. The SAP social worker is a member of the Student Services Department and:

- Provides education about the use and abuse of substances.
- Provides assessment, prevention, intervention, consultation and referrals for students and/or families.
- Oversees the ETHS Social Work Referral Form (for concerns of teachers).
- Collaborates on the Social Norms Marketing campaigns and helps conduct annual surveys with students and parents/guardians.
- Leads the School Team for Substance Abuse Prevention.
- Serves as a liaison with PEER Services, the National Alliance on Mental Illness Cook County North Suburban, and other community agencies.
- Oversees the Peer Jury and collaborates with the deans and the Safety Department on restorative justice.

The SAP social worker also has responsibility for other professional tasks that usually are not directly related to substance prevention.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **SUB PREV SVCS**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021200124	1136	SOCIAL WORKERS	$85,000.00	$90,000.00
	2002	N/CERT MEDICAL	$10,000.00	$11,000.00
	3144	PROF SVCS/INSTR	$10,000.00	$10,000.00
	4100	SUPPLY	$500.00	$500.00
		TOTAL:	**$105,500.00**	**$111,500.00**

ETHS DISTRICT 202

COLLEGE/CAREER CENTER
STUDENT SERVICES DEPARTMENT

1021200145

Description of Major Activities:

The staff in the College/Career Center (CCC) is responsible for providing services to students, parents, and the Evanston community, using comprehensive post-secondary resources.

A counselor is designated to be the coordinator of CCC. The post-secondary counselor works with students and parents, whose first language is not English; with first-generation college-bound students; with undocumented students; and with students who plan to enter the workforce after graduation. Within the context of that mission, the College Career Center does the following:

Maintain a library of books, catalogs, brochures, software, and other post-secondary reference materials.

Develop and present for students, faculty, parents and the community a broad range of post-secondary related programs. All programs are tailored for targeted audiences. For example:

College Workshop for Parents of Seniors
College Workshop for Juniors and Parents
Campus Visit Workshops
FAFSA (financial aid assistance)
Financial Aid Workshops for Juniors, Seniors, Freshman and Sophomores
Job Shadowing program
Career Day programs
(various other programs)

Principal and initial contact between all colleges and ETHS
Liaison for all college representatives and all college visits to ETHS.

The College/Career Center also has all materials sent to ETHS relating to colleges, careers, student opportunities, scholarships, internships, summer programs, events of interest to students, military options, and support for services related to job search and job preparation.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: COLLEGE/CAREER

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021200145	1122	COUNSELORS	$342,000.00	$265,000.00
	1143	SPECIALISTS	$45,500.00	$46,000.00
	2000	N/CERT CASH OPT	$1,500.00	$1,500.00
	2001	CERT CASH OPT	$4,500.00	$2,500.00
	2002	N/CERT MEDICAL	$16,000.00	$9,000.00
	3320	STAFF TRAVEL & TRAINING	$2,200.00	$2,300.00
	4100	SUPPLY	$2,000.00	$2,500.00
	6904	PUBLIC RELATIONS	$1,600.00	$1,600.00
		TOTAL:	**$415,300.00**	**$330,400.00**

ETHS DISTRICT 202

COUNSELING SERVICES
STUDENT SERVICES DEPARTMENT

1021200148

Description of Major Activities:

The mission of Evanston Township High School's Services Department is to provide a comprehensive, developmental counseling program to meet the academic, personal/social, and college/career needs of all students. Student Service professionals are student advocates who support students throughout their high school career and help students maximize their academic achievement while acknowledging every student's individual and cultural uniqueness. In partnership with other educators, parents/guardians, and the community, Student Service professionals strive to ensure that all students at ETHS develop the skills, knowledge, and understanding necessary to be successful in our changing society.

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL: Provide a system of supports, including a pyramid of interventions, to enhance academic success and wellness for all students.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: COUNS SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021200148	1122	COUNSELORS	$2,050,000.00	$2,500,000.00
	1150	SECRETARIES	$100,000.00	$102,000.00
	2000	N/CERT CASH OPT	$0.00	$1,500.00
	2001	CERT CASH OPT	$6,000.00	$4,000.00
	2002	N/CERT MEDICAL	$155,000.00	$236,000.00
	3312	CONTRACT SVCS	$2,000.00	$2,000.00
	3320	STAFF TRAVEL & TRAINING	$5,000.00	$0.00
	3600	PRINTING	$1,200.00	$1,000.00
	4100	SUPPLY	$7,500.00	$6,500.00
	4145	SUPPLY AWARDS	$1,000.00	$1,000.00
		TOTAL:	**$2,327,700.00**	**$2,854,000.00**

ETHS DISTRICT 202

HEALTH SERVICES
STUDENT SERVICES DEPARTMENT

1021300160

The Student Services Department provides a comprehensive developmental counseling program to meet the academic, social/personal, and college/career needs of all students. The Health Services professional focus on education, prevention, intervention, and treatment related to the students' health and medical needs.

Description of Major Activities:

The Health Services Department is responsible for:

- Emergency intervention and first aid for all students and staff.
- Health assessment for routine illness
- Health education
- Medical record keeping
- Vision and hearing screening
- Medication distribution
- Assistance in maintaining a safe school environment
- Liaison for student health with the school, parents and the community

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **HEALTH SVCS**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021300160	1134	NURSES	$266,000.00	$300,000.00
	1150	SECRETARIES	$48,000.00	$50,000.00
	2002	N/CERT MEDICAL	$55,000.00	$40,000.00
	3193	CONTRACT SVCS	$250.00	$250.00
	3320	STAFF TRAVEL & TRAINING	$750.00	$0.00
	4100	SUPPLY	$8,500.00	$8,500.00
	5400	EQUIPMENT	$0.00	$15,000.00
		TOTAL:	**$378,500.00**	**$413,750.00**

ETHS DISTRICT 202

SAFETY DEPARTMENT

1021900191

Description of Major Activities:

The Safety department is responsible for providing a uniformed presence and around the clock coverage for the Evanston campus.

Safety staff responds to calls for assistance and provides preventative patrols on foot and in vehicles.

The Safety Department maintains a state-of-the-art security camera monitoring system that covers both the internal and external areas of the campus.

The Safety staff receives annual in-service training in order to provide the most professional service to students, staff, and visitors. The department maintains liaison with the police, fire and disaster services.

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL:

- ETHS will provide prudent financial stewardship
- ETHS will connect each student with supports to ensure that each student will experience social-emotional development and enhance academic growth

- **DEPARTMENT OBJECTIVES:**

- Increase professional development training for safety personnel.
- Employ a multimodal learning approach to continuous professional education

PERFORMANCE MEASURES:

- Periodic assessments of learning objectives
- Rotating opportunities for individual Safety Staff members to deliver educational content

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SAFETY DEPT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900191	1115	ADMINISTRATORS	$170,000.00	$180,000.00
	1117	EXEMPT STAFF	$116,000.00	$128,000.00
	1150	SECRETARIES	$57,000.00	$59,000.00
	1196	STU MGMNT	$1,600,000.00	$1,655,000.00
	1295	SAFETY TEMP HELP	$0.00	$10,000.00
	1385	SAFETY ATHLETIC OVERTIME	$50,000.00	$75,000.00
	1386	SAFETY SUMMER SCH OT	$0.00	$50,000.00
	1387	SAFETY BLDG RENTAL OT	$12,500.00	$10,000.00
	1388	SAFETY FINE ARTS OT	$5,000.00	$6,000.00
	1389	SAFETY SUMMER WORK	$10,000.00	$65,000.00
	1391	SAFETY OVRTME	$160,000.00	$200,000.00
	2000	N/CERT CASH OPT	$9,000.00	$9,000.00
	2002	N/CERT MEDICAL	$368,000.00	$374,000.00
	2112	THIS FUND BD PAID	$2,000.00	$2,500.00
	3144	PROF SVCS/INSTR	$10,000.00	$10,000.00
	3230	EQUIP MAINT	$15,000.00	$15,000.00
	3312	CONTRACT SVCS	$70,000.00	$100,000.00
	3320	STAFF TRAVEL & TRAINING	$2,000.00	$2,000.00
	4100	SUPPLY	$17,000.00	$17,000.00
	4147	UNIFORMS	$11,000.00	$11,000.00
	5400	EQUIPMENT	$90,000.00	$5,000.00
		TOTAL:	**$2,774,500.00**	**$2,983,500.00**

ETHS DISTRICT 202

INSTRUCTION & CURRICULUM DEVELOPMENT

1022100155

Description of Major Activities:

The Instruction & Curriculum Development department is responsible for ensuring a high quality educational program that increases each student's academic and functional trajectory to realize college/ career readiness and independence. The department strives to eliminate the predictability of academic achievement based upon race.

Specific activities are organized into three broad areas:

Curriculum and Instruction

- Development of new courses and revision of existing courses and programs
- Ongoing Curriculum Review to ensure that our curriculum is up-to-date and culturally responsive.
- Adoption and deletion of textbooks and other instructional materials
- Nurture community, business, and university partnerships to support the educational program.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **INSTR/CURR DEV**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100155	2002	N/CERT MEDICAL	$3,000.00	$0.00
	3320	STAFF TRAVEL & TRAINING	$1,600.00	$1,600.00
	4100	SUPPLY	$3,500.00	$3,500.00
		TOTAL:	**$8,100.00**	**$5,100.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SCH IMPROVE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100156	3320	STAFF TRAVEL & TRAINING	$900.00	$0.00
	4100	SUPPLY	$2,500.00	$2,500.00
		TOTAL:	**$3,400.00**	**$2,500.00**

ETHS DISTRICT 202

BOOK DISTRIBUTION SERVICES

1022200142

Description of Major Activities:

The Book Distribution Services department is responsible for the ordering, purchasing, processing, and maintenance of the textbooks and workbooks used by teachers and students at ETHS.

- The BDC has an inventory of 100,000 books
- The BDC processes 1,200+ individual teacher book orders annually
- The BDC processes 50,000 books at both the beginning and the end of the year

Goals and Objectives:

1. Work with teachers and dept chairs to increase timely book returns for semester only courses.
2. Work with teachers and students to increase “short period use” book returns.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **BOOK DIST SVCS**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022200142	1143	SPECIALISTS	$166,000.00	$174,000.00
	1221	SUBSTITUTES	$10,000.00	$11,000.00
	2000	N/CERT CASH OPT	$1,500.00	$1,000.00
	2002	N/CERT MEDICAL	$21,000.00	$22,000.00
	4100	SUPPLY	$2,000.00	$1,500.00
	4200	BOOKS/SOFTWARE	$375,000.00	$375,000.00
		TOTAL:	**$575,500.00**	**$584,500.00**

ETHS DISTRICT 202

MEDIA/TECH SERVICES

1022200143

Description of Major Activities:

The Media/Tech Services department is responsible for the media and technology facilities and services provided to staff and students. Our facilities include two libraries Central Library, East Library, and the Audio Visual (AV) and the Staff Technology Center (STC). Our services include but are not limited to the following:

- Instruction in the libraries for students and faculty
- Reference support for students and faculty
- Library collection development and maintenance of all print and online materials
- Video editing instruction in the AV center
- Selection and maintenance of audiovisual equipment
- Acquisition, research and testing of instructional software and specialty hardware
- Software training for teacher and students in classrooms or the centers or Staff Technology Center.
- Assistance with the implementation of any new technology in the school.
- Computer access availability for students from 7:30 am-4:30pm
- Collaboration with teachers on library research and the integration of technology in their curriculum
- Summer school assistance and instruction in Central Library and East Library

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: MEDIA/TECH SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022200143	1115	ADMINISTRATORS	$50,000.00	$68,000.00
	1117	EXEMPT STAFF	$143,000.00	$148,000.00
	1121	TEACHERS	$25,000.00	$18,000.00
	1141	PARAPROFESSIONALS	$12,000.00	$6,000.00
	1143	SPECIALISTS	$335,000.00	$362,000.00
	1150	SECRETARIES	$12,500.00	$13,500.00
	1322	STAFF	$46,500.00	$49,000.00
	2000	N/CERT CASH OPT	$1,500.00	$2,500.00
	2002	N/CERT MEDICAL	$62,000.00	$63,000.00
	3230	EQUIP MAINT	$8,000.00	$8,000.00
	3250	RENTAL/LEASING	$42,500.00	$45,000.00
	3252	SOFTWARE RENTAL	$11,000.00	$11,000.00
	4100	SUPPLY	$17,000.00	$15,000.00
	4200	BOOKS/SOFTWARE	$30,000.00	$30,000.00
	4201	SUPPLY IL LIB GR	$2,000.00	$3,000.00
	5400	EQUIPMENT	$6,000.00	$6,000.00
		TOTAL:	**$804,000.00**	**$848,000.00**

ETHS DISTRICT 202

ASSESSMENT & TESTING

1022300152

Description of Major Activities:

The Office of Research, Evaluation and Assessment provides district support in several areas.

- Conduct Special studies and evaluations of instructional programs, discipline, behavior, and other structural changes
- Review and verify data in state system for the school report card
- Preparation of state and federal reports
- Preparation of annual school board reports (e.g. Year in Review, Opening of School)
- Support data collection and analysis as needed for departmental board reports
- Administration, analysis and reporting of standardized achievement tests including the SAT, PSAT/NMSQT, PSAT10, PSAT8/9, Measures of Academic Progress (MAP), and the Advanced Placement exams
- Assist departments with data and analysis for targeting students and identifying strategies for improving instruction and student performance
- Preparation, administration and analysis of student and staff surveys
- Review all student surveys of other students
- Liaison for Northwestern-Evanston Education Research Alliance (NEERA)

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ASSESSMENT & TESTING

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022300152	1117	EXEMPT STAFF	$78,000.00	$78,000.00
	1321	TEACHERS	$58,000.00	$65,000.00
	1322	STAFF	$70,000.00	$72,000.00
	2002	N/CERT MEDICAL	$16,000.00	$23,000.00
	3320	STAFF TRAVEL & TRAINING	$8,000.00	$8,000.00
	4100	SUPPLY	$24,000.00	$20,000.00
		TOTAL:	**$254,000.00**	**$266,000.00**

ETHS DISTRICT 202

BUSINESS SERVICES
FISCAL SERVICES

1025100162
1025200170

DESCRIPTION OF MAJOR ACTIVITIES:

The Business Services department is responsible for the management of the finances of the District. The department is responsible for investing the District's financial resources which includes its short-term operating cash, bond proceeds, and any long term investments. The department is also responsible for the issuance of all District debt in the form of bonds. This process includes the preparation of an official statement, securing a financial rating, and issuing the subsequent debt. The staff also records financial transactions in accordance with Generally Accepted Accounting Principles promulgated by the Government Accounting Standards Board. The staff compiles appropriate interim financial information to facilitate management control of financial operations and prepares the Comprehensive Annual Financial Report (CAFR – audit).

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL: Assure that the District remains financially solvent and that financial decisions consider student achievement and performance.

DEPARTMENT OBJECTIVES:

- Develop financial parameters and measures for all departments – operating and educational.
- Constant monitoring of both the budget and best financial practices to ensure the best use of District financial resources.
- Use a financial planning model and financial policies related to those to address long-term programmatic and capital needs to improve student achievement.

PERFORMANCE MEASURES:

- Obtain and maintain the Poplar Annual Financial Reporting Award presented by the Government Finance Officers Association.
- Obtain and maintain the Government Finance Officers Association Certificate of Excellence in Financing Reporting Award.
- Conduct mid-year budget review in January and recommend strategy to Board for the following year's budget.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: BUSINESS SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025100162	1115	ADMINISTRATORS	$60,000.00	$70,000.00
	1117	EXEMPT STAFF	$73,000.00	$75,000.00
	2002	N/CERT MEDICAL	$15,000.00	$6,000.00
	3118	ADMIN/INSERVICE	$1,000.00	$1,000.00
	3320	STAFF TRAVEL & TRAINING	$2,000.00	$3,500.00
	4100	SUPPLY	$5,000.00	$5,000.00
	6400	MEMBERSHIPS	$5,000.00	$5,000.00
		TOTAL:	**$161,000.00**	**$165,500.00**

Department: FISCAL SERVICES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025200170	1115	ADMINISTRATORS	$356,000.00	$330,000.00
	1117	EXEMPT STAFF	$272,000.00	$385,000.00
	1143	SPECIALISTS	$125,000.00	$129,000.00
	1294	STUDENTS	$1,000.00	$0.00
	1395	OT OTHER STAFF	$0.00	$7,500.00
	2000	N/CERT CASH OPT	$750.00	$0.00
	2002	N/CERT MEDICAL	$172,000.00	$164,000.00
	2120	IMRF CONTRIB	$0.00	$80,000.00
	3119	ADMIN/PROF SVCS	$30,000.00	$40,000.00
	3230	EQUIP MAINT	$11,000.00	$11,000.00
	3320	STAFF TRAVEL & TRAINING	$1,000.00	$1,000.00
	3410	POSTAGE	$30,000.00	$15,000.00
	3501	LEGAL NOTICES	$5,000.00	$5,000.00
	4100	SUPPLY	$3,000.00	$3,000.00
	6400	MEMBERSHIPS	$53,000.00	$53,000.00
		TOTAL:	**$1,059,750.00**	**$1,223,500.00**

ETHS District 202

Nutrition Services Department

1025600173

Description of Major Activities:

The ETHS Nutrition Services Department is responsible for providing ETHS students and staff nutritionally balanced meals that meet all state and federal National School Breakfast and Lunch Program guidelines.

The Nutrition Services Department also operated the following:

- 4 Student Cafeterias
- One faculty/staff cafeteria
- Full service catering program for internal and external events
- Prepares about 1800 meals each day for the District 65 Elementary Schools and other additional preschools/alternative schools in the Evanston area
- Prepares 1000 meals a day for the City of Evanston summer camps

Goals, Objectives and Performance Measures

Board Goal: Assure that the District remains financially solvent and that financial decisions consider student achievement and performance

1. Increase the average daily breakfast and lunch participation
2. Educate students on nutrition and healthy food choices available in the cafeteria; through regular classroom, cafeteria and student visits.
3. Investigate and market all local products being used in the cafeterias.
4. Grow the ETHS Farm to School Program by adding additional indoor and outdoor garden space.

Department: NUTRITION SERVICES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025600173	1143	SPECIALISTS	$96,000.00	$97,000.00
	1195	FOOD SVC WORKERS	$490,000.00	$595,000.00
	1394	ATH OVRTME	$2,000.00	$4,000.00
	2000	N/CERT CASH OPT	$4,500.00	$4,500.00
	2002	N/CERT MEDICAL	$200,000.00	$230,000.00
	3118	ADMIN/INSERVICE	$1,000.00	$1,000.00
	3119	ADMIN/PROF SVCS	$6,000.00	$6,000.00
	3193	CONTRACT SVCS	$25,000.00	$25,000.00
	3230	EQUIP MAINT	$0.00	$10,000.00
	3911	COMM FREIGHT	$1,000.00	$0.00
	4147	UNIFORMS	$6,000.00	$6,000.00
	4700	FOOD GENERAL	$500,000.00	$625,000.00
	4701	SUPPLIES GENERA	$56,000.00	$63,000.00
	4702	FOOD A LA CARTE	$115,000.00	$145,000.00
	4703	EDIBLE ACRE GARDEN SUPPLI	$4,000.00	$5,000.00
	4706	D65 FOOD SUPPLIES	$245,000.00	$280,000.00
	4707	CITY OF EVANSTON FOOD	$40,000.00	$40,000.00
	5400	EQUIPMENT	$10,000.00	$10,000.00
		TOTAL:	**$1,801,500.00**	**$2,146,500.00**

Department: DIRECTOR NUTRITION SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025600190	1115	ADMINISTRATORS	$108,000.00	$114,000.00
	2002	N/CERT MEDICAL	$19,000.00	$25,000.00
	3320	STAFF TRAVEL & TRAINING	$2,000.00	$2,000.00
		TOTAL:	**$129,000.00**	**$141,000.00**

ETHS DISTRICT 202

COMMUNICATIONS OFFICE

1026300164

Description of Major Activities:

The Communications Office of Evanston Township High School District 202 is charged with providing comprehensive, current and accurate information about district programs, achievement and activities to the students, parents, residents and visitors of the school community.

The office handles the school's community relations, media relations, news releases, online communications and print publications. School tours for prospective ETHS families are facilitated through this office.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: COMMUNICATIONS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026300164	1117	EXEMPT STAFF	$290,000.00	$225,000.00
	1143	SPECIALISTS	$59,000.00	$62,000.00
	2000	N/CERT CASH OPT	$1,500.00	$1,500.00
	2002	N/CERT MEDICAL	$29,000.00	$49,000.00
	3144	PROF SVCS/INSTR	$6,600.00	$6,600.00
	3320	STAFF TRAVEL & TRAINING	$4,000.00	$4,000.00
	3600	PRINTING	$8,000.00	$8,000.00
	3601	PHOTOGRAPHIC SERVICES	$2,400.00	$2,000.00
	4100	SUPPLY	$3,000.00	$4,000.00
	4110	SUPPLIES PROMO/OUTREACH	$7,500.00	$6,000.00
	4120	SUPPLY OUTREACH PROGRAMS	$0.00	$500.00
		TOTAL:	**$411,000.00**	**$368,600.00**

ETHS DISTRICT 202

HUMAN RESOURCES

1026400144

Description of Major Activities:

The Human Resources department proactively develops and maintains policies and procedures that allow for the recruitment and retention of employees. Among the services Human Resources offers are: management, recruiting, testing, selection, retirement, benefits administration/ wellness programs, employee records management, employee awards and recognition, labor/management relations, labor contract administration, discrimination claims, grievances, arbitrations and conflict resolution, workers' compensation administration, unemployment claims, compensation, evaluation and management of employee performance.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: HUMAN RESOURCES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026400144	1115	ADMINISTRATORS	$405,000.00	$470,000.00
	1117	EXEMPT STAFF	$280,000.00	$234,000.00
	1143	SPECIALISTS	$68,000.00	$71,000.00
	1322	STAFF	$0.00	$18,000.00
	2002	N/CERT MEDICAL	$113,000.00	$106,000.00
	2112	THIS FUND BD PAID	$1,500.00	$2,700.00
	3111	TEMP SVC AGENCY	$35,000.00	$35,000.00
	3115	HUMAN RESOURCE	$20,700.00	$21,000.00
	3118	ADMIN/INSERVICE	$40,000.00	$40,000.00
	3119	ADMIN/PROF SVCS	$2,400.00	$4,500.00
	3123	TUITION REIMBURSEMENT	$7,500.00	$7,500.00
	3195	BACKGR CHECKS	$20,000.00	$20,000.00
	3320	STAFF TRAVEL & TRAINING	$2,500.00	$2,500.00
	3600	PRINTING	$2,000.00	$2,000.00
	4100	SUPPLY	$7,200.00	$8,500.00
	4105	SUP INCENTIVES	$2,000.00	$2,000.00
	4124	SUPPLY-STAFF RECOGNITION	$2,500.00	$2,500.00
		TOTAL:	**$1,009,300.00**	**$1,047,200.00**

ETHS DISTRICT 202

NETWORK ADMINISTRATION

1026600139

Description of Major Activities:

The Network Administration department is responsible for the provision, implementation and support of the school's computer network system, including wiring plant, network switching equipment and network servers.

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL: Assure that the District remains financially solvent and that financial decisions consider student achievement and performance.

DEPARTMENT OBJECTIVES:

1. To increase the use of instructional technology in 30% of the classrooms in order to improve student achievement.
2. To increase and improve ongoing community relations and communication through the use of technology.
3. To create a stable network/backbone in order to prepare for ongoing improvements and expansion of technology in the school.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **NETWORK ADMIN**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026600139	1115	ADMINISTRATORS	$48,000.00	$68,000.00
	1117	EXEMPT STAFF	$243,000.00	$307,000.00
	1143	SPECIALISTS	$155,000.00	$157,000.00
	1150	SECRETARIES	$12,500.00	$13,500.00
	2000	N/CERT CASH OPT	$0.00	$750.00
	2002	N/CERT MEDICAL	$64,000.00	$67,000.00
	3118	ADMIN/INSERVICE	$7,000.00	$0.00
	3144	PROF SVCS/INSTR	$25,000.00	$25,000.00
	3230	EQUIP MAINT	$15,600.00	$16,000.00
	3252	SOFTWARE RENTAL	$165,000.00	$175,000.00
	4100	SUPPLY	$8,000.00	$8,000.00
	5400	EQUIPMENT	$67,000.00	$67,000.00
		TOTAL:	**$810,100.00**	**$904,250.00**

ETHS DISTRICT 202

INSTRUCTIONAL AND INFORMATIONAL TECHNOLOGY

1026600146

Description of Major Activities:

The Instructional and Informational Technology (IIT) department is responsible for supporting critical district services in the areas of Student Information, Financial Information, Payroll, Book Distribution and several specialized databases.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: INFO SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026600146	1115	ADMINISTRATORS	$48,000.00	$68,000.00
	1117	EXEMPT STAFF	$420,000.00	$433,000.00
	1143	SPECIALISTS	$197,000.00	$195,000.00
	1150	SECRETARIES	$12,500.00	$13,500.00
	1293	TEMP HELP/PART TIME	$0.00	$15,000.00
	1294	STUDENTS	$0.00	$8,000.00
	2000	N/CERT CASH OPT	$1,500.00	$1,500.00
	2002	N/CERT MEDICAL	$56,000.00	$65,000.00
	3118	ADMIN/INSERVICE	$14,400.00	$10,000.00
	3162	SOFTWARE DEVELOPMENT	$5,000.00	$5,000.00
	3230	EQUIP MAINT	$4,000.00	$4,000.00
	3250	RENTAL/LEASING	$1,000.00	$1,000.00
	3252	SOFTWARE RENTAL	$350,000.00	$360,000.00
	4100	SUPPLY	$3,000.00	$2,000.00
	4191	SUPPLY ID	$6,000.00	$6,000.00
	5400	EQUIPMENT	$5,000.00	$5,000.00
		TOTAL:	**$1,123,400.00**	**$1,192,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: OUTREACH SERVICES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021100189	1117	EXEMPT STAFF	$140,000.00	$150,000.00
	1121	TEACHERS	$102,000.00	$112,000.00
	1143	SPECIALISTS	$119,000.00	$135,000.00
	2002	N/CERT MEDICAL	$20,000.00	$44,000.00
	3146	CONT SVCS/TRANSLATION	$45,000.00	$45,000.00
	4100	SUPPLY	$4,000.00	$4,000.00
	4141	SUPPLIES WELCOME CENTER	$2,500.00	$2,500.00
	4609	SUPPLIES AMBASSADORS	$2,500.00	$2,500.00
	4611	SUPPLIES FRESHMEN/TRANSIT	$2,500.00	$2,500.00
	4612	SUPP FRESH ADV STUDY HALL	$500.00	$500.00
		TOTAL:	**$438,000.00**	**$498,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: HLTH CTR

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021300169	3190	PATIENT TESTS	$1,000.00	$2,000.00
	3320	STAFF TRAVEL & TRAINING	$800.00	$800.00
	4100	SUPPLY	$4,500.00	$4,000.00
	4114	SUPPLY MEDICAL	$10,000.00	$10,000.00
	5400	EQUIPMENT	$2,000.00	$2,000.00
		TOTAL:	**$18,300.00**	**$18,800.00**

Department: HLTH CTR GNT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021300619	1115	ADMINISTRATORS	$10,000.00	$13,000.00
	2002	N/CERT MEDICAL	$1,200.00	$1,800.00
	3100	CONTRACT SVCS	$110,000.00	$110,000.00
		TOTAL:	**$121,200.00**	**$124,800.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: PSYCHOLOGIST SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021400122	1135	PSYCHOLOGISTS	$462,000.00	$480,000.00
	1142	INTERNS	$120,000.00	$50,000.00
	2002	N/CERT MEDICAL	$60,000.00	$70,000.00
	3144	PROF SVCS/INSTR	$2,500.00	$2,500.00
	3320	STAFF TRAVEL & TRAINING	$2,400.00	$2,400.00
	3321	AUTO MILEAGE	$200.00	$0.00
	4100	SUPPLY	$1,000.00	$1,000.00
	4112	SUPPLY INSTR	$5,000.00	$4,000.00
		TOTAL:	**$653,100.00**	**$609,900.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: GRADUATION

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900126	1322	STAFF	$5,000.00	$13,000.00
	3193	CONTRACT SVCS	$900.00	$900.00
	3250	RENTAL/LEASING	$60,000.00	$65,000.00
	3600	PRINTING	$6,000.00	$8,500.00
	4100	SUPPLY	$20,000.00	$22,000.00
		TOTAL:	**$91,900.00**	**$109,400.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: STUDENT ACTIV

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900127	1117	EXEMPT STAFF	$95,000.00	$102,000.00
	1121	TEACHERS	$106,000.00	$110,000.00
	1141	PARAPROFESSIONALS	$5,000.00	$6,000.00
	1322	STAFF	$200,000.00	$250,000.00
	2000	N/CERT CASH OPT	$1,500.00	$1,500.00
	2002	N/CERT MEDICAL	$45,000.00	$60,000.00
	3144	PROF SVCS/INSTR	$3,000.00	$3,000.00
	3145	ASSEMBLIES & SPEC EVENTS	$6,000.00	$6,000.00
	3148	EDUC PROGRAM FUNDS	$18,000.00	$18,000.00
	3322	STUDENT TRAVEL	$5,000.00	$5,000.00
	3600	PRINTING	$3,000.00	$3,000.00
	4100	SUPPLY	$22,700.00	$27,000.00
	4105	SUP INCENTIVES	$900.00	$900.00
	4108	SUP STDNT ACT EVENTS	$4,000.00	$16,000.00
	4124	STAFF RECOGNITION	$0.00	$35,000.00
	4149	HERITAGE CELEBRATIONS	$0.00	$20,000.00
	4161	SUPPLIES PEP RALLIES	$8,000.00	$8,000.00
	4162	SUPPLIES HOMECOMING	$10,000.00	$10,000.00
	4198	SUPPLY CHESS	$4,000.00	$4,000.00
	6909	PROM ACTIVITIES	$10,000.00	$10,000.00
	6910	POST PROM ACTIV	$5,000.00	$5,000.00
		TOTAL:	**$552,100.00**	**$700,400.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: TEEN BABY NURSERY

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900182	3144	PROF SVCS/INSTR	$41,000.00	$41,000.00
		TOTAL:	**$41,000.00**	**$41,000.00**

Department: DORS STEP GNT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900620	1141	PARAPROFESSIONALS	$20,000.00	$32,000.00
	1294	STUDENTS	$22,000.00	$34,000.00
	2002	N/CERT MEDICAL	$18,000.00	$19,000.00
		TOTAL:	**$60,000.00**	**$85,000.00**

Department: STAFF TN SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100129	1321	TEACHERS	$50,000.00	$40,000.00
	1322	STAFF	$1,000.00	$1,000.00
	3144	PROF SVCS/INSTR	$4,000.00	$4,000.00
	3320	STAFF TRAVEL & TRAINING	$6,000.00	$6,000.00
	4100	SUPPLY	$8,000.00	$1,000.00
		TOTAL:	**$69,000.00**	**$52,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: MINORITY ACH

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100130	4100	SUPPLY	$500.00	$0.00
		TOTAL:	**$500.00**	**$0.00**

Department: VOC TECH PLAN

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100137	3144	PROF SVCS/INSTR	$3,000.00	$3,000.00
	4100	SUPPLY	$3,000.00	$3,000.00
	6904	PUBLIC RELATIONS	$1,200.00	$0.00
		TOTAL:	**$7,200.00**	**$6,000.00**

Department: DUPLICATING-INST SUPP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100147	1143	SPECIALISTS	$17,000.00	$18,000.00
	2002	N/CERT MEDICAL	$6,000.00	$7,000.00
	3230	EQUIP MAINT	$50,000.00	$20,000.00
	3250	RENTAL/LEASING	$80,000.00	$75,000.00
	4100	SUPPLY	$10,000.00	$15,000.00
		TOTAL:	**$163,000.00**	**$135,000.00**

Department: EARLY COLLEGE & CAREER EXPERIENCES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1014000118	1117	EXEMPT STAFF	$0.00	$260,000.00
	1121	TEACHERS	$0.00	$28,000.00
	1142	INTERNS	$0.00	$42,000.00
	1143	SPECIALISTS	$0.00	$40,000.00
	2002	N/CERT MEDICAL	$0.00	$10,000.00
	2112	THIS FUND BD PAID	$0.00	$2,000.00
	2152	TRS BOARD PAID	$0.00	$16,000.00
	3320	STAFF TRVL/ TRAIN	$0.00	$3,000.00
	3312	CONTRACT SVCS	$0.00	$1,000.00
	4100	SUPPLY	$0.00	$15,000.00
		TOTAL:	**$0.00**	**$417,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: INSTR/CURR DEV

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100155	2002	N/CERT MEDICAL	$3,000.00	$0.00
	3320	STAFF TRAVEL & TRAINING	$1,600.00	$1,600.00
	4100	SUPPLY	$3,500.00	$3,500.00
		TOTAL:	**$8,100.00**	**$5,100.00**

Department: SUMMER PROJ/CURR/SCHL IMP

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100186	1397	CURRICULUM PROJECTS	$80,000.00	$80,000.00
		TOTAL:	**$80,000.00**	**$80,000.00**

Department: VOC ED IMP GNT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100621	1121	TEACHERS	$10,000.00	$10,000.00
	2002	N/CERT MEDICAL	$1,100.00	$0.00
	3252	SOFTWARE RENTAL	$38,500.00	$48,000.00
	3320	STAFF TRAVEL & TRAINING	$0.00	$1,000.00
	4112	SUPPLY INSTR	$64,600.00	$50,000.00
	5400	EQUIPMENT	$3,700.00	$40,000.00
		TOTAL:	**$117,900.00**	**$149,000.00**

Department: CARL PERKINS TII

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1022100625	3320	STAFF TRAVEL & TRAINING	$1,200.00	$12,000.00
	3900	CONTRACT SVCS	$31,000.00	$20,000.00
	4100	SUPPLY	$25,300.00	$20,000.00
		TOTAL:	**$57,500.00**	**$52,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: AP FOR SCHOOL OPS & LOGIS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1021900153	1115	ADMINISTRATORS	$183,000.00	$0.00
	1143	SPECIALISTS	$138,000.00	$0.00
	1150	SECRETARIES	$144,000.00	$0.00
	1322	STAFF	$80,000.00	$0.00
	2000	N/CERT CASH OPT	$1,500.00	$0.00
	2002	N/CERT MEDICAL	$30,000.00	$0.00
	2112	THIS FUND BD PAID	$1,400.00	$0.00
	3144	PROF SVCS/INSTR	$1,500.00	$0.00
	3320	STAFF TRAVEL & TRAINING	$1,500.00	$0.00
	4100	SUPPLY	$5,000.00	$0.00
	4101	SUPPLY STUD SUCCESS CTR	$6,000.00	$0.00
	4121	CHILDCARE SUPPLIES	$5,000.00	$0.00
	4124	SUPPLY-STAFF RECOGNITION	$35,000.00	$0.00
		TOTAL:	**$631,900.00**	**$0.00**

Department: SVC AREA DIR

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1023100178	1321	TEACHERS	$4,000.00	$4,000.00
	2151	ERO	$30,000.00	$25,000.00
	2152	TRS BOARD PAID	$590,000.00	$550,000.00
	2153	TRS 2.2	$240,000.00	$280,000.00
	2154	EMPLR THIS FUND BENEFIT	$318,000.00	$330,000.00
	2221	MEDICAL RETIREE	$100,000.00	$75,000.00
	3170	AUDIT	$60,000.00	$60,000.00
	3180	LEGAL SERVICES	$250,000.00	$200,000.00
	3801	LIABILITY INS	$0.00	$10,000.00
	3804	UNEMP INS	$40,000.00	$45,000.00
	3805	WORKERS COMP	$42,000.00	$25,000.00
	3806	LIFE INSURANCE	$180,000.00	$200,000.00
	3808	INSURANCE CONTRACT SVCS	$10,000.00	$10,000.00
	6908	ACC VAC & SICK LV	$100,000.00	$100,000.00
	1117	EXEMPT STAFF	$370,000.00	$384,000.00
	2002	N/CERT MEDICAL	$35,000.00	$40,000.00
	3805	WORKERS COMP	$75,000.00	$90,000.00
		TOTAL:	**$2,444,000.00**	**$2,428,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SUPERINTENDENT SERVICES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1023200154	1115	ADMINISTRATORS	$275,000.00	$300,000.00
	1117	EXEMPT STAFF	$122,000.00	$122,000.00
	2002	N/CERT MEDICAL	$29,000.00	$45,000.00
	2112	THIS FUND BD PAID	$2,500.00	$3,500.00
	3117	CONSULTING	$0.00	$20,000.00
	3118	ADMIN/INSERVICE	$4,000.00	$4,000.00
	3320	STAFF TRAVEL & TRAINING	$12,000.00	$30,000.00
	4100	SUPPLY	$9,000.00	$9,000.00
	6904	PUBLIC RELATIONS	$1,500.00	$1,500.00
		TOTAL:	**$455,000.00**	**$515,000.00**

Department: SP ED ADMIN SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1023300151	1115	ADMINISTRATORS	$188,000.00	$200,000.00
	1150	SECRETARIES	$52,000.00	$93,000.00
	2002	N/CERT MEDICAL	$40,000.00	$14,000.00
	2112	THIS FUND BD PAID	$2,000.00	$2,000.00
	3320	STAFF TRAVEL & TRAINING	$3,000.00	$3,000.00
	4100	SUPPLY	$3,000.00	$3,000.00
		TOTAL:	**$288,000.00**	**$315,000.00**

Department: EQUITY

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1029000177	1117	EXEMPT STAFF	$142,000.00	$147,000.00
	1322	STAFF	$100,500.00	$103,500.00
	2002	N/CERT MEDICAL	$27,000.00	$33,000.00
	2112	THIS FUND BD PAID	$0.00	$1,400.00
	3320	STAFF TRAVEL & TRAINING	$9,000.00	$49,000.00
	4100	SUPPLY	$10,000.00	$8,000.00
	4158	SUPPLIES STUDENT SUMMITS	$55,000.00	$55,000.00
		TOTAL:	**$343,500.00**	**$396,900.00**

Department: PRINCIPAL SUPPORTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100180	3144	PROF SVCS/INSTR	$10,000.00	$10,000.00
	3320	STAFF TRAVEL & TRAINING	$10,000.00	$10,000.00
	4100	SUPPLY	$30,000.00	$30,000.00
		TOTAL:	**$50,000.00**	**$50,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ASST SUPER CURR & INSTR

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100132	1115	ADMINISTRATORS	$415,000.00	$450,000.00
	1121	TEACHERS	$5,000.00	$0.00
	1142	INTERNS	$70,000.00	$38,000.00
	1150	SECRETARIES	$75,000.00	$80,000.00
	1322	STAFF	$78,000.00	$0.00
	2002	N/CERT MEDICAL	$69,000.00	$86,000.00
	2112	THIS FUND BD PAID	$3,500.00	$5,000.00
	3144	PROF SVCS/INSTR	$0.00	$5,000.00
	3320	STAFF TRAVEL & TRAINING	$1,800.00	$1,800.00
	3326	PROF DEV SEGAL GIFT	$5,000.00	$5,000.00
	4100	SUPPLY	$2,400.00	$8,500.00
	4131	SUPPLY SEGAL GIFT	$5,000.00	$5,000.00
		TOTAL:	**$729,700.00**	**$684,300.00**

Department: AP FOR EDUCATIONAL SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100133	1115	ADMINISTRATORS	$350,000.00	$365,000.00
	1117	EXEMPT STAFF	$0.00	$154,000.00
	1126	DEANS	$557,000.00	$585,000.00
	1143	SPECIALISTS	$219,000.00	$283,000.00
	1144	STAFF OVERTIME	$2,300.00	$2,300.00
	1150	SECRETARIES	$32,000.00	$37,000.00
	2000	N/CERT CASH OPT	$1,500.00	$2,500.00
	2002	N/CERT MEDICAL	$175,000.00	$160,000.00
	2112	THIS FUND BD PAID	$5,500.00	$7,500.00
	3145	ASSEMBLIES & SPEC EVENTS	$3,750.00	$3,750.00
	3148	EDUC PROGRAM FUNDS	$3,000.00	$3,000.00
	3150	ALT TO SUS	$2,000.00	$2,000.00
	3230	EQUIP MAINT	$0.00	$1,000.00
	3320	STAFF TRAVEL & TRAINING	$1,500.00	$1,500.00
	3600	PRINTING	$2,000.00	$8,000.00
	4100	SUPPLY	$3,000.00	$8,000.00
	4109	SUPPLY REGIS	$3,000.00	$3,000.00
	4129	SUPPLY DEAN	$5,000.00	$5,000.00
		TOTAL:	**$1,365,550.00**	**$1,631,550.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: ASSOC PRIN OF STUDNT SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100140	1115	ADMINISTRATORS	$175,000.00	$182,000.00
	1117	EXEMPT STAFF	$135,000.00	$435,000.00
	1121	TEACHERS	$0.00	$134,000.00
	1143	SPECIALISTS	$260,000.00	$260,000.00
	1150	SECRETARIES	$51,000.00	$53,500.00
	2000	N/CERT CASH OPT	$3,000.00	$3,000.00
	2002	N/CERT MEDICAL	$94,000.00	$127,000.00
	2112	THIS FUND BD PAID	$4,000.00	$6,000.00
	3112	SEXUAL ASSAULT AWARENESS	$10,000.00	$10,000.00
	3148	EDUC PROGRAM FUNDS	$12,000.00	$12,000.00
	3252	SOFTWARE RENTAL	$2,500.00	$2,500.00
	3320	STAFF TRAVEL & TRAINING	$1,600.00	$15,000.00
	3345	TRAVEL ASSC PRIN ST SVCS	$1,600.00	$1,600.00
	3346	PSYCHIATRIC EVAL ST SVCS	$3,000.00	$10,000.00
	3348	OTHER EVALS STDNT SRVCS	$3,000.00	$2,000.00
	3900	CONTRACT SVCS	$0.00	$15,000.00
	4100	SUPPLY	$3,900.00	$9,000.00
	4159	SUPPLIES REGISTRAR/ATTEND	$4,000.00	$3,000.00
		TOTAL:	**$763,600.00**	**$1,280,600.00**

Department: ASST SUPERINT/PRINCIPAL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100149	1115	ADMINISTRATORS	$226,000.00	$235,000.00
	1143	SPECIALISTS	$270,000.00	$270,000.00
	1150	SECRETARIES	$55,000.00	$56,000.00
	2000	N/CERT CASH OPT	$0.00	$750.00
	2002	N/CERT MEDICAL	$70,000.00	$66,000.00
	2112	THIS FUND BD PAID	$3,000.00	$3,000.00
	3117	CONSULTING	$5,000.00	$0.00
	3144	PROF SVCS/INSTR	$3,000.00	$3,000.00
	3320	STAFF TRAVEL & TRAINING	$3,000.00	$3,000.00
	3600	PRINTING	$12,000.00	$18,000.00
	4100	SUPPLY	$15,000.00	$15,000.00
	4103	SUPPLY NATL HONOR	$1,000.00	$1,000.00
	4142	SUPPLY HONOR ROLL	$8,500.00	$8,500.00
		TOTAL:	**$671,500.00**	**$679,250.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: SCHEDULING SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1024100150	1143	SPECIALISTS	$170,000.00	$170,000.00
	2002	N/CERT MEDICAL	$33,000.00	$39,000.00
		TOTAL:	**$203,000.00**	**$209,000.00**

Department: OP/MAINT ADMIN

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025400192	1115	ADMINISTRATORS	$57,000.00	$0.00
	1117	EXEMPT STAFF	$32,000.00	$0.00
	2002	N/CERT MEDICAL	$8,500.00	$0.00
	4190	SUPPLY CEN ST	$10,000.00	$15,000.00
		TOTAL:	**$107,500.00**	**$15,000.00**

Department: DUPLICATING

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025700147	1143	SPECIALISTS	$32,500.00	$33,000.00
	2002	N/CERT MEDICAL	$12,000.00	$13,000.00
	3230	EQUIP MAINT	$30,000.00	$15,000.00
	3250	RENTAL/LEASING	$70,000.00	$75,000.00
	4100	SUPPLY	$10,000.00	$8,000.00
		TOTAL:	**$154,500.00**	**$144,000.00**

Department: BOARD OF ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1023100165	6900	MISCELLANEOUS	$45,000.00	$45,000.00
		TOTAL:	**$45,000.00**	**$45,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: RECEIVING

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1025700176	1143	SPECIALISTS	$54,000.00	$55,000.00
	2002	N/CERT MEDICAL	$8,500.00	$9,000.00
	4100	SUPPLY	$1,000.00	$1,000.00
		TOTAL:	**$63,500.00**	**$65,000.00**

Department: RESEARCH & EVALUATION

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026200136	1117	EXEMPT STAFF	$225,000.00	$234,000.00
	2000	N/CERT CASH OPT	$750.00	$0.00
	2002	N/CERT MEDICAL	$42,000.00	$38,000.00
	3144	PROF SVCS/INSTR	$2,500.00	$3,000.00
	3320	STAFF TRAVEL & TRAINING	$1,500.00	$1,000.00
	4100	SUPPLY	$1,500.00	$1,500.00
		TOTAL:	**$273,250.00**	**$277,500.00**

Department: WELLNESS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1026400141	1321	TEACHERS	$0.00	$18,000.00
	3144	PROF SVCS/INSTR	$80,000.00	$100,000.00
	4100	SUPPLY	$2,000.00	$1,500.00
		TOTAL:	**$82,000.00**	**$119,500.00**

Department: SUPPORT SVCS OTHER

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1029000199	3900	CONTRACT SVCS	$ -	$150,000.00
	4100	SUPPLY	$80,000.00	$55,000.00
	5409	CAP OUTLAY OVER 1,000	$ -	$10,000.00
	7000	TRANSFERS	$2,000.00	$144,000.00
		TOTAL:	**$82,000.00**	**$359,000.00**

NON-PROGRAMMED CHARGES

4000 – Function

All payments to other education organizations.

ETHS DISTRICT 202

PARK SCHOOL

1041200183

Description of Major Activities:

Park School provides instruction of students with physical disabilities who reside both within and outside the District. The school is operated by District 65 and the costs are shared by the two Districts with District 202 assuming 40% of the financial cost.

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: PMT OTH GOV

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1041200183	8100	TUITION	$1,400,000.00	$1,650,000.00
		TOTAL:	**$1,400,000.00**	**$1,650,000.00**

Department: TITLE II FLOW THRU

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1041100627	7001	FLOW THRU TTL II	$2,000.00	$3,000.00
		TOTAL:	**$2,000.00**	**$3,000.00**

TORT FUND

The Tort Fund is a Special Revenue fund that accounts for expenditures related to insurance for both property and workers' compensation. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Tort Fund provides funds for:

- Premiums on property, liability and workers' compensation insurance policies
- Payments made for liability settlements
- Related expenditures

The funding for much of the Tort Fund is from property taxes. Those taxes, however, do not cover all the costs related to the District's insurance needs.

Budgeted revenues for FY 2025 are $385,000 and expenditures are also budgeted at $385,000.

GOALS:

- Continue to promote safe practices to reduce workers' compensation claims.
- Continue to promote safe practices to reduce liability claims.
- Continue to utilize nurse review program with our insurance consortium CLIC

FY 2024-2025 REVENUE BUDGET
FUND 12 - TORT FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11210	TORT LEVY SPRING PMTS	$ 195,000	$ 205,000
R11220	TORT LEVY FALL PMTS	$ 175,000	$ 190,000
R11230	TORT BACK TAXES	$ (10,000)	$ (10,000)
	TOTAL TORT FUND REVENUES	**$ 360,000**	**$ 385,000**

FY2024 - 2025 EXPENSE BUDGET

FUND: 10 - EDUCATIONAL

Department: **SVC AREA DIR TORT FUND**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
1223100178	3801	LIABILITY INS	$119,000.00	$130,000.00
	3805	WORKERS COMP	$241,000.00	$255,000.00
		TOTAL:	**$360,000.00**	**$385,000.00**

OPERATIONS AND MAINTENANCE FUND

The Operations and Maintenance Fund is a Special Revenue fund that accounts for expenditures made for repair and maintenance of the District's buildings and land. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Operation and Maintenance Fund provides funds for:

- employees who provide those services
- materials, supplies and energy to operate the facility
- specific building improvements that are required

Most of the funding for the Operations and Maintenance Fund is from property taxes. There is also revenue from the corporate property replacement tax as well as rental income and other miscellaneous revenues.

Budgeted revenues for FY 2025 are $9 million and expenditures are budgeted at $9 million. This is a 5.2% increase over FY 2024.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

DISTRICT GOAL: Prioritize equity, integrity, and transparency in its financial stewardship by employing values-based budgeting.

- Provide consistent and stable financial stewardship assuring excellent education and opportunity for each student; reasonable property taxes; leveraging and optimizing resources; and values-based, cost effective allocation of resources

DEPARTMENT OBJECTIVES:

- In compliance with the local, state and federal laws and regulations provide a safe, clean and comfortable learning and working environment for the District's students, teachers, administrators and the support staff.
- Maintain aesthetic appearance and structural integrity of the District's buildings and grounds.

PERFORMANCE MEASURES:

- Reduce District's carbon footprint in conjunction with the City's strategic goal
- Complete the Capital Improvements projects on time within the Board approved budget.

FY 2024-2025 REVENUE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY SPRING PMTS	$ 4,460,000	$ 4,550,000
R11120	LEVY FALL PMTS	$ 3,585,000	$ 3,900,000
R11130	LEVY BACK TAXES	$ (10,000)	$ (70,000)
R12300	CORP REPL TAX	$ 200,000	$ 150,000
R15100	INT ON INVEST	$ -	$ 60,000
R19100	RENTALS	$ 100,000	$ 100,000
R19110	RENTAL PARK LOTS	$ 50,000	$ 75,000
R19115	RENTAL ATHLETIC FACIL	$ 85,000	$ 85,000
R19125	RENTALS TELECOMM	$ 100,000	$ 100,000
R19990	MISC REVENUE LOCAL	$ 25,000	$ 250,000
R49980	ESSER ROUND 3 RELIEF	$ -	$ -
	TOTAL O&M 20 FUND REVENUES	**$ 8,595,000**	**$ 9,200,000**

ETHS DISTRICT 202

Building Improvements

2025300202

Description of Major Activities:

The Building Improvements consists of Painting, Carpeting, Asset Inventory, Telephone Wiring, Building Improvement and Contract Services accounts. The major activities of these accounts are capital improvements projects, architectural and engineering services needed to prepare drawings and specifications for the capital improvements projects, and the aesthetic and functional maintenance of the School District's facilities. Activities which are larger in scope, are planned out in advance, and are contracted out.

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department: **BLDG IMPROVE**

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025300202	3144	PROF SVCS/INSTR	$2,000.00	$2,000.00
	3193	CONTRACT SVCS	$40,000.00	$50,000.00
	3231	PAINTING	$140,000.00	$60,000.00
	3232	CARPETING	$200,000.00	$50,000.00
	4188	SUSTAINABILITY INITIATIVE	$0.00	$28,100.00
	5200	BUILDING IMPROVE	$350,000.00	$200,000.00
	5201	CONTRACT SVCS	$8,000.00	$35,000.00
	5400	EQUIPMENT	$5,000.00	$5,000.00
	5408	CAP OUTLAY UNDER 1,000	$130,000.00	$130,000.00
	5409	CAP OUTLAY OVER 1,000	$15,000.00	$130,000.00
		TOTAL:	**$890,000.00**	**$690,100.00**

ETHS DISTRICT 202

Custodial/Maintenance Services

2025400204

Description of Major Activities:

The major activities of this group of accounts are labor and supplies necessary to perform custodial services such as daily cleaning of classrooms, offices, gym areas, and hallways, moving furniture, meeting set-ups, changing light bulbs. Maintenance activities consist of labor and materials necessary to perform miscellaneous repairs such as repairs of glass, door hardware, furniture, walls, floors and ceilings. Majority of services provided are by the in-house staff, unless larger unplanned repairs are required.

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department: CUST/MAINT SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400204	1117	EXEMPT STAFF	$355,000.00	$370,000.00
	1143	SPECIALISTS	$65,000.00	$140,000.00
	1162	MAINTENANCE	$185,000.00	$190,000.00
	1192	CUSTODIANS	$1,633,000.00	$1,633,000.00
	1292	CUST EXTRA HELP	$0.00	$40,000.00
	1362	MAINT OVRTME	$15,000.00	$45,000.00
	1392	CUST OVRTME	$80,000.00	$135,000.00
	1394	ATH OVRTME	$40,000.00	$65,000.00
	2000	N/CERT CASH OPT	$1,000.00	$1,000.00
	2002	N/CERT MEDICAL	$390,000.00	$375,000.00
	2120	IMRF CONTRIB	$0.00	$25,000.00
	3118	ADMIN/INSERVICE	$0.00	$6,000.00
	3210	SANITATION	$50,000.00	$70,000.00
	3233	PEST CONTROL	$8,000.00	$8,000.00
	3234	FIRE SAFETY	$7,000.00	$5,000.00
	3235	MOPS	$15,000.00	$20,000.00
	3236	UNIFORMS/SHOES	$30,000.00	$35,000.00
	3237	WINDOW COV	$10,000.00	$10,000.00
	3243	REPAIRS	$210,000.00	$200,000.00
	3291	SPECIAL WASTE	$5,000.00	$5,000.00
	4181	SUPPLY CUSTODIA	$0.00	$200,000.00
	4183	SUPPLY MAINT	$70,000.00	$70,000.00
	5400	EQUIPMENT	$15,000.00	$55,000.00
		TOTAL:	**$3,184,000.00**	**$3,703,000.00**

ETHS DISTRICT 202

Grounds Services
2025400205

Description of major activities:

Ground Services are responsible for the repair and maintenance of athletic fields, and for snow removal. They operate and maintain the equipment necessary for these activities which are for the most part performed by the in-house staff.

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department: GRNDS SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400205	1181	GROUNDSMEN	$163,000.00	$170,000.00
	1381	GROUNDS OVRTME	$4,000.00	$10,000.00
	1382	SNOW OVRTME	$9,000.00	$9,000.00
	2002	N/CERT MEDICAL	$20,000.00	$24,000.00
	3240	TREES	$20,000.00	$20,000.00
	3241	FENCES	$15,000.00	$10,000.00
	3242	GROUNDS	$250,000.00	$200,000.00
	3244	SNOW REMOVAL	$20,000.00	$15,000.00
	4100	SUPPLY	$10,000.00	$15,000.00
		TOTAL:	**$511,000.00**	**$473,000.00**

ETHS DISTRICT 202

Engineering Services

2025400206

Description of major activities:

The engineers are responsible for the operation, maintenance and repair of the boilers, chillers, generators, HVAC equipment, and Building Automation, Fire Alarm, plumbing, and electrical systems. Majority of the work is performed by the in-house staff. Some of the work which requires more specialized training and equipment, such as the repair and maintenance of elevators, boilers and chillers, fire alarms and building automation system, is contracted out. The engineer's responsibilities are to ensure efficient operation of the equipment, to minimize the emergency repairs and service disruptions, and to maximize the expected useful life of the School District's capital assets.

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department: ENGR SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400206	1161	ENGINEERS	$890,000.00	$910,000.00
	1361	ENGR OVRTIME	$100,000.00	$105,000.00
	2000	N/CERT CASH OPT	$0.00	$2,400.00
	2002	N/CERT MEDICAL	$103,000.00	$145,000.00
	3193	CONTRACT SVCS	$140,000.00	$140,000.00
	3245	ELEVATORS	$30,000.00	$30,000.00
	3246	HEATING/VENT/AC	$190,000.00	$190,000.00
	3249	FIRE ALARM SVC AGREEMNT	$50,000.00	$55,000.00
	4182	SUPPLY ENGR	$200,000.00	$200,000.00
	4186	POOL SUPPLIES	$16,000.00	$12,000.00
	4187	POWER HOUSE SUPPLIES	$3,500.00	$5,000.00
		TOTAL:	**$1,722,500.00**	**$1,794,400.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - CAPITAL IMPROVEMENT

Department: CAPITAL IMPROVEMENT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025300500	1295	SAFETY TEMP HELP	$15,000.00	$12,000.00
	5200	BUILDING IMPROVE	$20,000.00	$10,000.00
		TOTAL:	**$35,000.00**	**$22,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department: LAND IMPROVE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025300201	5301	PARKING LOT	$40,000.00	$45,000.00
		TOTAL:	**$40,000.00**	**$45,000.00**

Department: VEH OP/MAINT

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400207	6900	MISCELLANEOUS	$3,000.00	$3,000.00
		TOTAL:	**$3,000.00**	**$3,000.00**

Department: SECURITY SVCS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400208	1143	SPECIALISTS	$20,000.00	$0.00
		TOTAL:	**$20,000.00**	**$0.00**

Department: UTILITIES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400209	3420	TELEPHONE	$115,000.00	$120,000.00
	3421	TELE MAINT	$2,000.00	$1,000.00
	3700	WATER/SEWER	$170,000.00	$170,000.00
	4650	NATURAL GAS	$340,000.00	$375,000.00
	4660	ELECTRICITY	$700,000.00	$907,000.00
		TOTAL:	**$1,327,000.00**	**$1,573,000.00**

Department: BLDG INS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2025400210	3810	BLDG INSURANCE	$335,000.00	$445,000.00
		TOTAL:	**$335,000.00**	**$445,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 20 - OPER & MAINT

Department:SVC AREA DIR

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2029000178	1117	EXEMPT STAFF	$370,000.00	$384,000.00
	2002	N/CERT MEDICAL	$35,000.00	$40,000.00
	2120	IMRF CONTRIB	$0.00	$15,000.00
	3805	WORKERS COMP	$75,000.00	$70,000.00
		TOTAL:	**$480,000.00**	**$509,000.00**

Department: RENTALS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
2030000211	1143	SPECIALISTS	$13,000.00	$13,000.00
	1294	STUDENTS	$500.00	$500.00
	1322	STAFF	$12,000.00	$12,000.00
	1361	ENGR OVRTIME	$3,000.00	$3,000.00
	1392	CUST OVRTME	$15,000.00	$20,000.00
	4100	SUPPLY	$1,000.00	$1,000.00
	5400	EQUIPMENT	$3,000.00	$3,000.00
		TOTAL:	**$47,500.00**	**$52,500.00**

	2023/2024 Budget	2024/2025 Budget
20 FUND GRAND TOTAL	**$8,595,000.00**	**$9,315,000.00**

BOND AND INTEREST FUND

The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

The District has $30.1 million in outstanding debt.

Budgeted revenues for FY 2025 are $3.9 million and expenditures are $3.9 million.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL #3: ETHS will provide prudent financial stewardship.

FY 2024-2025 REVENUE BUDGET
FUND 30 - BOND & INTEREST FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY SPRING PMTS	$ 1,584,000	$ 1,670,000
R11120	LEVY FALL PMTS	$ 1,400,000	$ 1,510,000
R11130	LEVY BACK TAXES	$ (20,000)	$ (30,000)
R15100	INT ON INVEST	$ 5,000	$ 1,000
R76000	TRANSFERS IN	$ 600,000	$ 700,000
	TOTAL BOND & INTEREST 30 FUND REVENUES	**$ 3,569,000**	**$ 3,851,000**

FY2024 - 2025 EXPENSE BUDGET

FUND: 30 - BOND & INTEREST

Department: BOND INTEREST PAYMENTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
3052000303	6263	INT L/S 2011 ISSUE QZABS	$3,000.00	$2,500.00
	6265	INT L/S 2014 ISSUE	$68,000.00	$38,250.00
	6266	INT L/S 2016 ISSUE	$571,425.00	$556,425.00
	6267	INT L/S 2018 ISSUE	$144,350.00	$133,550.00
	6268	INT D/S 2020 DEBT CERTIF	$51,120.00	$44,930.00
	6269	INT D/S 2022 BONDS	$215,800.00	$207,425.00
	6270	INT D/S 2024 DEBT CERTIF	$215,800.00	$226,572.00
		TOTAL:	**$1,053,695.00**	**$1,209,652.00**

Department: BOND PRINCIPAL PAYMENTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
3053000304	6123	PRIN L/S 2011 ISSUE QZABS	$400,000.00	$400,000.00
	6125	PRIN L/S2014 ISSUE	$850,000.00	$850,000.00
	6126	PRIN L/S 2016 ISSUE	$330,000.00	$420,000.00
	6127	PRIN L/S 2018 ISSUE	$265,000.00	$275,000.00
	6128	PRIN D/S 2020 DEBT CERTIF	$490,000.00	$500,000.00
	6129	PRIN D/S 2022 BONDS	$160,000.00	$175,000.00
	6131	PRIN D/S 2024 DEBT CERTIF		$270,000.00
		TOTAL:	**$2,495,000.00**	**$2,890,000.00**

Department: DEBT SERVICE OTHER EXPENS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
3054000303	3191	SERVICE CHARGES	$20,305.00	$21,348.00
		TOTAL:	**$20,305.00**	**$21,348.00**

FY 2024-2025 REVENUE BUDGET
FUND 30 - BOND & INTEREST FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY SPRING PMTS	$ 1,584,000	$ 1,670,000
R11120	LEVY FALL PMTS	$ 1,400,000	$ 1,510,000
R11130	LEVY BACK TAXES	$ (20,000)	$ (30,000)
R15100	INT ON INVEST	$ 5,000	$ 1,000
R76000	TRANSFERS IN	$ 600,000	$ 970,000
	TOTAL BOND & INTEREST 30 FUND REVENUES	**$ 3,569,000**	**$ 4,121,000**

TRANSPORTATION FUND

The Transportation Fund is a Special Revenue fund that accounts for expenditures made for student transportation. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Transportation Fund provides funds for:

- Transportation of off-campus special education students
- Transportation of student athletes to sporting events
- Transportation for student field trips.

Two thirds of the funding for the Transportation Fund is from property taxes and the other third comes from state transportation funding. There is also other miscellaneous revenue.

Budgeted revenues for FY 2025 are $1.43 million and expenditures are budgeted at $1.43 million. This represents a 7.3% increase from the FY 2024 budget.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL #3: Fiscal accountability

Strategies:

- Continue to analyze use of purchased buses to reduce overall transportation costs.
- Search for cost effective, reliable bus transportation

FY 2024-2025 REVENUE BUDGET
FUND 40 - TRANSPORTATION FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY SPRING PMTS	$ 460,000	$ 480,000
R11120	LEVY FALL PMTS	$ 430,000	$ 460,000
R11130	LEVY BACK TAXES	$ (7,000)	$ (10,000)
R12300	CORP REPL TAXES		
R15100	INT ON INVEST	$ 37,000	$ 70,000
R35000	TRANSPORT AID REG/VOC	$ 5,000	$ 5,000
R35100	TRANSPORT AID SPECIAL ED	$ 410,000	$ 520,000

TOTAL TRANSPORTATION FUND 40 REVENUES	**$ 1,335,000**	**$ 1,525,000**

FY2024 - 2025 EXPENSE BUDGET

FUND: 40 - TRANSPORTATION

Department: ENGLISH

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500101	3312	CONTRACT SVCS	$1,000.00	$1,000.00
		TOTAL:	**$1,000.00**	**$1,000.00**

Department: WORLD LANG

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500103	3312	CONTRACT SVCS	$1,000.00	$1,000.00
		TOTAL:	**$1,000.00**	**$1,000.00**

Department: MATHEMATICS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500104	3312	CONTRACT SVCS	$4,000.00	$5,000.00
		TOTAL:	**$4,000.00**	**$5,000.00**

Department: SCIENCE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500105	3312	CONTRACT SVCS	$8,000.00	$9,000.00
		TOTAL:	**$8,000.00**	**$9,000.00**

Department: HIST/SOC SCI

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500106	3312	CONTRACT SVCS	$1,500.00	$2,500.00
		TOTAL:	**$1,500.00**	**$2,500.00**

Department: PHYSICAL ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500108	3312	CONTRACT SVCS	$1,500.00	$1,500.00
		TOTAL:	**$1,500.00**	**$1,500.00**

Department: AVID

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500113	3312	CONTRACT SVCS	$5,000.00	$5,000.00
		TOTAL:	**$5,000.00**	**$5,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 40 - TRANSPORTATION

Department: ARTS & INNOVATION: FINE ARTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500114	3312	CONTRACT SVCS	$50,000.00	$50,000.00
		TOTAL:	**$50,000.00**	**$50,000.00**

Department: ARTS & INNOVATION: CAREER TECH ED

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500116	3312	CONTRACT SVCS	$13,000.00	$13,000.00
		TOTAL:	**$13,000.00**	**$13,000.00**

Department: STUDENT ACTIVITIES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500127	3312	CONTRACT SVCS	$20,000.00	$20,000.00
		TOTAL:	**$20,000.00**	**$20,000.00**

Department: COLLEGE/CAREER

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500145	3312	CONTRACT SVCS	$2,000.00	$2,000.00
		TOTAL:	**$2,000.00**	**$2,000.00**

Department: ATHLETICS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500174	1150	SECRETARIES	$7,500.00	$7,500.00
	2002	N/CERT MEDICAL	$1,500.00	$1,500.00
	3312	CONTRACT SVCS	$345,000.00	$345,000.00
		TOTAL:	**$354,000.00**	**$354,000.00**

Department: COMMUNITY SERVICE

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500179	3312	CONTRACT SVCS	$2,000.00	$1,500.00
		TOTAL:	**$2,000.00**	**$1,500.00**

Department: BILINGUAL

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500194	3322	STUDENT TRAVEL	$1,000.00	$1,000.00
		TOTAL:	**$1,000.00**	**$1,000.00**

Department: ACADEMIC SUPPORTS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500198	3312	CONTRACT SVCS	$3,000.00	$2,000.00
		TOTAL:	**$3,000.00**	**$2,000.00**

FY2024 - 2025 EXPENSE BUDGET

FUND: 40 - TRANSPORTATION

Department: SPEC ED GEN

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500450	3312	CONTRACT SVCS	$700,000.00	$803,000.00
		TOTAL:	**$700,000.00**	**$803,000.00**

Department: ADMIN

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500452	1130	COORDINATORS	$57,000.00	$59,000.00
	2002	N/CERT MEDICAL	$1,000.00	$1,500.00
	5400	EQUIPMENT		$92,000.00
		TOTAL:	**$58,000.00**	**$152,500.00**

Department: SAFE SCHOOLS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
4025500453	3312	CONTRACT SVCS	$110,000.00	$100,000.00
		TOTAL:	**$110,000.00**	**$100,000.00**

Department: EARLY COLLEGE & CAREER EXPERIENCES

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
40255000118	3312	CONTRACT SVCS	$0.00	$1,000.00
		TOTAL:	**$0.00**	**$1,000.00**

IMRF- SOCIAL SECURITY FUND

The IMRF (Illinois Municipal Retirement Fund) - Social Security Fund is a Special Revenue fund that accounts for expenditures made for employee retirement expenses. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Illinois Municipal Retirement Fund is the main retirement fund for the non-certified District employees.

The IMRF Social Security Fund provides monies for:

- The IMRF funding for retired and current non-certified District employees
- Social security funding for non-certified District employees
- Medicare funding for District employees

Most of the funding for the IMRF Social Security Fund is from property taxes. There is also other miscellaneous revenue.

Budgeted revenues for FY 2025 are $3.8 million and expenditure are $3.8 million.

FY 2024-2025 REVENUE BUDGET
FUND 50 - IMRF FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R11110	LEVY FALL PMTS	$ 920,000	$ 960,000
R11120	LEVY SPRING PMTS	$ 865,000	$ 915,000
R11130	LEVY BACK TAXES	$ (12,500)	$ (20,000)
R11510	LEVY FALL PMTS SS	$ 920,000	$ 960,000
R11520	LEVY SPRING PMTS SS	$ 865,000	$ 915,000
R11530	LEVY BACK TAXES SS	$ (12,500)	$ (20,000)
R12300	CORP REPL TAXES	$ 50,000	$ 50,000
R15100	INT ON INVEST	$ -	$ 10,000
	TOTAL IMRF FUND 50 REVENUES	**$ 3,595,000**	**$ 3,770,000**

FY2024 - 2025 EXPENSE BUDGET

FUND: 50 - IMRF & SOC SEC

Department: IMRF CONTRIBUTIONS

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
	2120	IMRF CONTRIB	$1,570,000.00	$1,640,000.00
	2130	FICA CONTRIB	$1,200,000.00	$1,260,000.00
	2140	MEDICARE CON	$825,000.00	$870,000.00
		TOTAL:	**$3,595,000.00**	**$3,770,000.00**

CAPITAL IMPROVEMENTS FUND

The Capital Improvements Fund accounts for major projects though bond issues and monies raised specifically for such purposes. The Board reviews and approves an annual Capital Improvements Budget and a five-year plan.

FY 2025 expenditures will total approximately $6 million. The funding sources are the 2024 debt issuance, which the District plan issued in the Spring of 2024., transfers from the O&M fund, and funds raised by the ETHS Foundation.

Capital expenditures for the District are items that are over $2,500 in value and have a useful life of over one year.

The 2023-27 Capital Improvement Program Plan was updated in the fall of 2023.

Business Office

To: Marcus Campbell, Superintendent

From: Kendra Williams, Chief Financial Officer

Date: October 9, 2023

Re: FY 2023-27 Capital Improvement Program

ISSUE

This is the District's proposed Capital Improvement Program (CIP) for FY 2023 through FY 2027 (with a recap of 2023). It is a comprehensive examination of the District's infrastructure needs and a financing plan to address as many of those needs as the District can afford.

This memo will address the following related topics:

- General Background
- Sources
- Bond Issuance
- Capital Improvements

GENERAL BACKGROUND

A CIP is a prioritized comprehensive approach to addressing the infrastructure needs of the District. It is considered a "best practice" in local government literature and is a required part of some national budget award programs.

The District's CIP is a five-year plan for capital improvements for a governmental organization. The first year is funded and the other four years are provided as a roadmap for future capital expenditures. There are six major reasons often cited for capital budgeting. They are:

- The stakes are high as the improvement of capital infrastructure is very expensive and special planning, financing, and managing are needed to ensure that the projects and acquisitions are needed, well designated and efficiently implemented.
- The decisions extend for years and most of the assets acquired will have useful lives of twenty years or beyond.

- The spending will vary from year to year depending on the project. Different projects will have different costs that will vary greatly from year to year.
- Implementation takes time as projects need to be coordinated and for many projects planning and implementation can occur over several years.
- Debt financing is often used and requires planning that must provide for comprehensive financing planning.
- Capital project differ from year to year and that must be taken into consideration to plan for everything from financing to implementation to maintenance.

Prioritization of capital improvements is always an issue. There will always be a struggle between the needs of the classroom and the general maintenance of the building envelope of the school and its basic operating systems.

The question is often asked, "What is a capital expenditure?" For the purposes of the CIP the answer is that a capital expenditure is one that results in the acquisition or addition to a capital asset or fixed asset as it is often referred to.

Fixed assets include many types of property that a local government owns and uses in its operations:

- Land or rights to the land.
- Buildings
- Additions or renovations of buildings that exceed a specified cost which generally is over $25,000 in value that will add value to a building improve it or extend its useful life.
- Improvements to land other than buildings that exceed a specified cost which generally is over $25,000 and add value to the land or improve its utility (such as drainage systems, parking lots, landscaping, irrigation and similar construction on land).
- Equipment, vehicles, and furnishings that have useful lives longer than one year and exceed a specified cost generally over $25,000.

The overall goal for the District's capital improvement effort is:

> A comprehensive capital improvement program that is used by decision makers to guide capital investments, make the best use of limited resources and provide District facilities that function well and contribute to the academic achievement, public health and safety of ETHS students, teachers and staff.

To accomplish this goal, a broad set of objectives and policies has been developed to guide preparation and monitoring of the capital improvement program and are included in the budget document each year.

SOURCES

The District does not have adequate bonding capacity to adequately replenish its capital improvements needs on an annual basis. This is evidenced by the fact that the District's annual depreciation expense (from our FY 2022 audit) is just over $3.9 million and our bond capacity is between $2-3 million annually. The real capital needs of the District exceed $6 million a year. This is one of the main reasons the administration reinstituted the Foundation to assist in supporting our capital replenishment needs.

Sources of funding will come from bonds, Operations and Maintenance Fund, grants and monies raised by the ETHS Foundation. In addition, a set aside has been created to utilize some of the funds from the retired Washington National TIF District. That increment will continue to be used for capital funding unless needed for operational expenses.

CAPITAL IMPROVEMENTS

Attached is a comprehensive five-year projection of the proposed capital projects. The five-year plan outlines over $30 million in needed capital improvements. While not all of these needs can be funded at the current time it is important to at least identify the needs and potential capital issues the District may have to address.

The Board approves the five-year plan but just the funding for the FY 2021-22 fiscal year. It is clear not all the projects on the five-year plan can be funded as there are $35 million in needs and only approximately $28 million in identified sources of funds.

RECOMMENDATION

It is recommended that the Board adopt the FY 2023 to FY 2027 Capital Improvements Plan (which amounts to $35 million) and approve funding for the FY 2023-24 year (summer 2024), which amounts to $6.3 million.

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

Project Description	Summer 2023	Summer 2024			
	2022/2023	**2023/2024**	**2024/2025**	**2025/2026**	**2026/2027**
	0.00%	3.00%	5.00%	5.00%	5.00%
I. Site					
PE/Other Locker Room Renovations	$750,000	$300,000	$0	$0	$0
Fence Replacement - Church and other fields	$20,000	$0	$0	$0	$0
Beardsley Gym Renovation	$0	$0	$0	$0	$2,000,000
Centennial Project Commitment	$0	$0	$500,000	$500,000	$500,000
S131 Office Suite Renovation	$0	$250,000	$0	$0	$0
A252 Renovation	$0	$1,800,000	$0	$0	$0
East Library Renovation	$0	$0	$0	$600,000	$0
Book Distribution Renovation	$0	$500,000	$0	$0	$0
Athletic Projects - boards, fields, floors	$30,000	$30,000	$30,000	$30,000	$30,000
Tennis Court Resurface	$0	$0	$200,000	$0	$0
Site - Phase Sub-totals	$800,000	$2,880,000	$730,000	$1,130,000	$2,530,000
Construction Escalation Cost	$0	$86,400	$36,500	$56,500	$126,500
10% Misc Owner Costs (testing, fees, bond, etc)	$80,000	$296,640	$76,650	$118,650	$265,650
Site - Phase Totals	**$880,000**	**$3,263,040**	**$843,150**	**$1,305,150**	**$2,922,150**
II. Mechanical, Electric and Plumbing					
Door Replacement	$0	$40,000	$50,000	$50,000	$50,000
Absorption Chillers	$0	$0	$1,000,000	$1,000,000	$0
Electrical Switches	$0	$100,000	$0	$0	$100,000
Campus Lighting - Interior LED	$50,000	$50,000	$50,000	$50,000	$50,000
Auditorium HVAC Replacement	$468,250	$0	$0	$0	$0
Hot Water Systems	$0	$150,000	$250,000	$300,000	$300,000
Gym Wing HVAC	$247,475	$0	$0	$1,500,000	$2,000,000
Site - Phase Sub-totals	$765,725	$340,000	$1,350,000	$2,900,000	$2,500,000
Construction Escalation Cost	$0	$10,200	$67,500	$145,000	$125,000
10% Misc Owner Costs (testing, fees, bond, etc)	$76,572	$35,020	$141,750	$304,500	$262,500
Site - Phase Totals	**$842,297**	**$385,220**	**$1,559,250**	**$3,349,500**	**$2,887,500**

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	5.00%	5.00%	5.00%	5.00%	5.00%
III. Toilets and Roofs					
Toilet/Water Pipe Upgrades	$25,000	$25,000	$25,000	$25,000	$25,000
Roof\Replace (locations TBD)	$1,112,850	$0	$1,500,000	$1,000,000	$1,000,000
Site - Phase Sub-totals	$1,137,850	$25,000	$1,525,000	$1,025,000	$1,025,000
Construction Escalation Cost	$0	$750	$76,250	$51,250	$51,250
10% Misc Owner Costs (testing, fees, bond, etc)	$113,785	$2,575	$160,125	$107,625	$107,625
Site - Phase Totals	**$1,251,635**	**$28,325**	**$1,761,375**	**$1,183,875**	**$1,183,875**
IV. Masonry/Windows/Asbestos					
Masonry for windows	$0	$373,500	$500,000	$500,000	$500,000
Additional Masonry (needed for Leaks)	$401,125	$100,000	$100,000	$100,000	$100,000
Windows	$0	$667,000	$700,000	$600,000	$900,000
Asbestos Abatement	$235,519	$200,000	$300,000	$300,000	$300,000
Site - Phase Sub-totals	$636,644	$1,340,500	$1,600,000	$1,500,000	$1,800,000
Construction Escalation Cost	$0	$40,215	$80,000	$75,000	$90,000
10% Misc Owner Costs (testing, fees, bond, etc)	$63,664	$138,072	$168,000	$157,500	$189,000
Site - Phase Totals	**$700,308**	**$1,518,787**	**$1,848,000**	**$1,732,500**	**$2,079,000**

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	5.00%	3.00%	5.00%	5.00%	5.00%
V. Education					
Science Labs/STEM/STEAM	$0	$0	$300,000	$0	$0
Fine Arts - Music Equipment	$0	$25,000	$25,000	$25,000	$25,000
Health Sciences Lab	$0	$700,000	$0	$0	$0
Little Theater (see Centennial item above)	$0	$0	$0	$0	$0
Arts Wing Renovations (see Centennial item above)	$0	$0	$0	$0	$0
One to One - WI-FI	$350,000	$0	$0	$0	$0
Site - Phase Sub-totals	$350,000	$725,000	$325,000	$25,000	$25,000
Construction Escalation Cost	$0	$21,750	$16,250	$1,250	$1,250
10% Misc Owner Costs (testing, fees, bond, etc)	$35,000	$74,675	$34,125	$2,625	$2,625
Site - Phase Totals	**$385,000**	**$821,425**	**$375,375**	**$28,875**	**$28,875**
VI. Information Technology and Other					
VoIP Phone System Replacement	$0	$0	$0	$0	$700,000
Security Cameras/DVRs	$50,000	$25,000	$0	$400,000	$0
Firewall	$0	$0	$100,000	$0	$0
Server Host	$0	$275,000	$0	$0	$0
Storage Area Network	$0	$0	$250,000	$0	$0
Small Buses & Vehicles	$0	$0	$60,000	$60,000	$0
Site - Phase Sub-totals	$50,000	$300,000	$410,000	$460,000	$700,000
Construction Escalation Cost	$0	$9,000	$20,500	$23,000	$35,000
10% Misc Owner Costs (testing, fees, bond, etc)	$0	$0	$0	$0	$0
Site - Phase Totals	**$50,000**	**$309,000**	**$430,500**	**$483,000**	**$735,000**
TOTAL	**$4,109,240**	**$6,325,797**	**$6,817,650**	**$8,082,900**	**$9,836,400**

SOURCES AND USES FOR ETHS DISTRICT 202 CIP

SOURCES OF FUNDS FOR CIP

	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
General Obligation Bonds/Debt Certificates	$3,000,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
Foundation Fundraising	$1,100,000	$1,800,000	$1,000,000	$1,000,000	$1,000,000
Fund Balance (60 Fund)	$0	$2,000,000	$1,000,000	$0	$0
Other (O & M or other transfers)	$0	$0	$0	$0	$0
Other - Transportation Fund transfer	$0	$0	$0	$0	$0
Other multi-year donation "payback"	$0	$0	$0	$0	$0
Other - Foundation targeted funding	$0	$0	$0	$0	$0
Other - Federal Relief	$1,650,000	$200,000	$0	$0	$0
Other (TIF property tax revenue from Wash Natl Increment))	$900,000	$900,000	$900,000	$900,000	$900,000
SOURCES	**$6,650,000**	**$7,400,000**	**$5,400,000**	**$4,400,000**	**$4,400,000**

USES OF FUNDS FOR CIP

I. SITE	$880,000	$3,263,040	$843,150	$1,305,150	$2,922,150
II. MECHANICAL, ELECTRICAL PLUMBING	$842,297	$385,220	$1,559,250	$3,349,500	$2,887,500
III. TOILETS AND ROOFS	$1,251,635	$28,325	$1,761,375	$1,183,875	$1,183,875
IV. MASONRY, WINDOWS, ASBESTOS	$700,308	$1,518,787	$1,848,000	$1,732,500	$2,079,000
V. EDUCATION	$385,000	$821,425	$375,375	$28,875	$28,875
VI. INFORMATION TECHNOLOGY AND OTHER	$50,000	$309,000	$430,500	$483,000	$735,000
	$4,109,240	$6,325,797	$6,817,650	$8,082,900	$9,836,400

FUNDING GAP

GAP	$2,540,760	$1,074,204	($1,417,650)	($3,682,900)	($5,436,400)

WORKING CASH FUND

The Working Cash Fund is a Special Revenue fund that accounts for financial resources held by the District to be used as temporary inter-fund loans for working capital requirements to the Education Fund, the Operations and Maintenance Fund and the Transportation Fund. Special Revenue funds are funds that account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Working Cash Fund was funded through a bond issue. As allowed by the School Code of Illinois, this fund may be permanently abolished or become a part of the Education Fund.

The Working Cash Fund provides monies for cash flow for the Education, Operations and Maintenance and Transportation funds.

FY 2024-2025 REVENUE BUDGET
FUND 70 - WORKING CASH FUND

Account	Account Title	2023/2024 Budget	2024/2025 Budget
R15100	INT ON INVEST	$ -	$ -
	TOTAL FUND 70 WRKG CASH REVENUES	**$ -**	**$ -**

FY2024 - 2025 EXPENSE BUDGET

FUND 70 - WORKING CASH FUND

Department: PERM TR INT WC

Budget Unit	Account	Account Title	2023/2024 Budget	2024/2025 Budget
7081200700	7000	TRANSFERS	$0	$0

	2023/2024 Budget	2024/2025 Budget
70 FUND GRAND TOTAL	**$0**	**$0**

FINANCIAL ANALYSIS SECTION

SCHOOL DISTRICT FINANCIAL PROFILE

Since the Spring of 2003, the Illinois State Board of Education (*"ISBE"*) has utilized a new system for assessing a school district's financial health. The new financial assessment system is referred to as the *"School District Financial Profile"* which replaces the Financial Watch List and Financial Assurance and Accountability System (FAAS). The new system identifies those school districts which are moving into financial distress.

The new system uses five indicators which are individually scored and weighted in order to arrive at a composite district financial profile. The indicators are as follows: fund balance to revenue ratio; expenditures to revenue ratio; days cash on hand; percent of short-term borrowing ability remaining; and percent of long-term debt margin remaining.

Each indicator is calculated and the result is placed into a category of a four, three, two or one, with four being the highest and best category possible. Each indicator is weighted as follows:

Fund balance to revenue ratio	35%
Expenditures to revenue ratio	35%
Days cash on hand	10%
Percent of short-term borrowing ability remaining	10%
Percent of long-term debt margin remaining	10%

The scores of the weighted indicators are totaled to obtain a district's overall score. The highest score is 4.0 and the lowest score is 1.0. A district is then placed in one of four categories as follows:

- ***Financial Recognition***. A school district with a score of 3.54-4.00 is assigned to this category, which is the best category of financial strength. These districts require minimal or no active monitoring by ISBE unless requested by the district.

- ***Financial Review***. A school district with a score of 3.08-3.53 is assigned to this category, the next highest financial strength category. These districts receive a limited review by ISBE, but are monitored for potential downward trends. ISBE staff also review the next year's school budget for further negative trends.

- ***Financial Early Warning***. A school district with a score of 2.62-3.07 is placed in this category. ISBE monitors these districts closely and offers proactive technical assistance, such as financial projections and cash flow analysis. These districts also are reviewed to determine whether they meet the criteria set forth in Article 1A-8 of the School Code to be certified in financial difficulty and possibly qualify for a Financial Oversight Panel.

- ***Financial Watch***. A school district with a score of 1.00-2.61 is in this category, the highest risk category. ISBE monitors these districts very closely and offers technical assistance with, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories and enrollment projections. These districts are also assessed to determine if they qualify for a Financial Oversight Panel.

For FY 2022 (the most recent data available) District 202 received a score of 3.9 out of 4.0. This score gave the District a **Financial Recognition** rating which is the highest category. The individual category ratings it received were:

- A score of 4 out of 4 for Fund Balance to Revenue Ratio
- A score of 4 out of 4 for Expenditures to Revenue Ratio
- A score of 3 out of 4 for Days of Cash on Hand
- A score of 4 out of 4 for Percent of Short-Term Borrowing
- A score of 4 out of 4 for Long-Term Debt Margin

The District's overall scores in Fiscal Years 2021, 2020, 2019, and 2018 were 4.0, 4.0, 3.55, and 3.90, respectively.

School District Financial Profile

Evanston Twp HSD 202
High School
05-016-2020-17

Located in : Evanston Cook
Superintendent: Dr. Marcus Campbell

Basis of Accounting: Accrual
Under Tax Cap: Yes

Historical Data

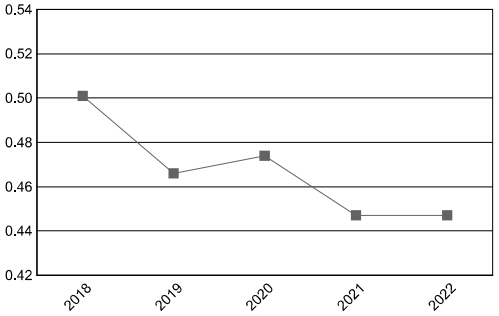
Financial Indicators :

	2018	2019	2020	2021	**2022**	Score
Fund Balance to Revenue Ratio :	0.50	0.466	0.474	0.447	0.447	4
(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)					Weighted Score	1.40

Total Fund Balance divided by 40,197,771
Total Revenue 90,019,393

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

Fund Balance to Revenue Ratio

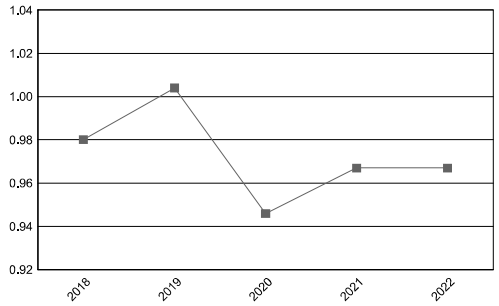


	2018	2019	2020	2021	**2022**	Score
Expenditure to Revenue Ratio :	0.98	1.00	0.946	0.967	0.967	4
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	1.40

Total Expenditure divided by 87,017,722
Total Revenues 90,019,393

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than $1.00 has a score of 4, between $1.00 and $1.10 scores 3, between $1.10 and $1.20 scores 2 and spending of greater than $1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

Expenditure to Revenue Ratio

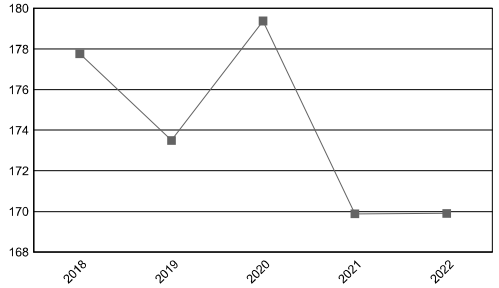


	2018	2019	2020	2021	**2022**	Score
Days Cash on Hand :	178	174	179	170	170	3
(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)					Weighted Score	0.30

Cash on Hand divided by 41,070,929
Expenditures per Day 241,716

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

Days Cash on Hand



	2018	2019	2020	2021	**2022**	Score
% of Short-Term Borrowing Max. Remaining :	100.00	100.00	100.00	100.00	100.00	4
					Weighted Score	0.40

Tax Anticipation Warrants 0
Short-Term Debt Max. Available 61,736,812

Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

	2018	2019	2020	2021	**2022**	Score
% of Long-Term Debt Margin Remaining :	86.29	87.04	88.310	87.08	87.08	4
					Weighted Score	0.40

Long-Term Debt Amount 31,290,847

Represents how much long-term debt the district may incur.

FY 21 Profile Score 3.90
FY 22 Profile Score 3.90 Recognition

School District Financial Profile

Evanston Twp HSD 202
High School
05-016-2020-17

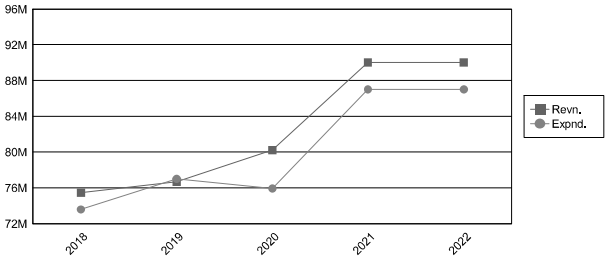
Located in : Evanston Cook
Superintendent: Dr. Marcus Campbell

Basis of Accounting: Accrual
Under Tax Cap: Yes

Historical Data

*Operating Funds Summary :	2018	2019	2020	2021	2022
Beginning Fund Balance	37,434,339	38,022,883	35,710,098	38,379,588	38,379,588
+ Revenues	75,475,626	76,676,840	80,232,026	90,019,393	90,019,393
- Expenditures	73,587,082	76,989,625	75,919,835	87,017,722	87,017,722
= Results of Operations	1,888,544	(312,785)	4,312,191	3,001,671	3,001,671
+ Other Receipts and Adjustments	(1,300,000)	(2,000,000)	(2,000,000)	(1,183,488)	(1,183,488)
Ending Fund Balance	38,022,883	35,710,098	38,022,289	40,197,771	40,197,771
Working Cash Ending Fund Balance	6,129,554	4,137,052	4,142,189	3,902,603	3,902,603

Revenues and Expenditures



* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

FINANCIAL POLICIES

I. BUDGET POLICIES

A. Education Fund

The Education Fund budget will be balanced annually with current revenues offsetting current expenditures.

B. Operations and Maintenance Fund

The Operations and Maintenance Fund budget will be balanced annually with current revenues offsetting current expenditures.

C. Bond and Interest Fund

The Bond and Interest Fund budget will be sufficient to provide payment of all debt service annually outstanding on District issued bonds. The length of maturity of any debt instrument will not exceed the average life of the asset being financed.

D. Transportation Fund

The Transportation Fund budget will be balanced annually with current revenues offsetting current expenditures.

E. IMRF and Social Security Fund

The IMRF and Social Security Fund will be providing sufficient revenues to meet the annual actuarially determined funding requirements by the IMRF fund and federal government.

F. Working Cash Fund

The Working Cash Fund will provide cash flow for the general operations of the District during the year and the earned interest income will be used to support the Education Fund.

G. Long Range Planning

The District will maintain a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, cash management and investment policies, programs and assumptions. If needed this will be done with the assistance of an expert outside agency.

II. REVENUE POLICIES

A. Revenue Diversification

The District will continue to attempt to diversify its revenue portfolio whenever it can to reduce its huge dependency on property taxes.

B. Fees and Charges

Fees and charges will be based, as much as possible, on all the direct and indirect costs of providing that service. This will include the administrative overhead for collecting and administering that fee or charge.

C. Use of One-time or Non-Recurring Revenues

Non-recurring revenues shall be applied toward non-recurring expenditures. Examples of this are capital improvements and capital outlay for major equipment. As an extension of this policy, fund reserves carried from the prior year shall be expended only for non-recurring projects.

III. EXPENDITURE POLCIES

A. Education, Operations and Maintenance, Transportation, and Working Cash Funds

A minimum of 33%, or four months operating expenditures of these combined operating funds, will be maintained as cash reserve. A reserve range of 33%-45% of expenditures will be maintained. If the unreserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Any unreserved balance above the maximum will be transferred to the Operations and Maintenance Fund for construction, renovation, and major maintenance and repairs to District facilities.

B. IMRF and Social Security Fund

Fund balance shall be equal to 40-50% of expenditures for emergency needs and cash flow.

If the balance falls below minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. If the balances exceed the maximum consideration will be given to transferring the excesses to the Capital Improvements Fund.

C. Bond and Interest Fund

The fund balance shall be equal to a minimum equal to debt service payments due in June to a maximum of one year's property tax-supported debt. That generally means at least a 50% of annual expenditures fund balance.

If the balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time

D. All Other Funds

All other funds are used primarily for capital improvements and Life-Safety improvements. These balances will be reviewed annually during development of the 5-Year Capital Improvement Plan to determine their adequacy for the projects scheduled.

E. Debt Capacity

The District shall maintain a debt issuance limit at the state required limit of .069 percent of assessed valuation.

F. Operating/Expenditure Accountability

The District shall conduct an annual mid-year budget analysis to comparable actual expenditures to budget periodically (e.g., mid-year) and decide on actions to bring the budget into balance, if necessary

G. Position Control and Vacancy Analysis

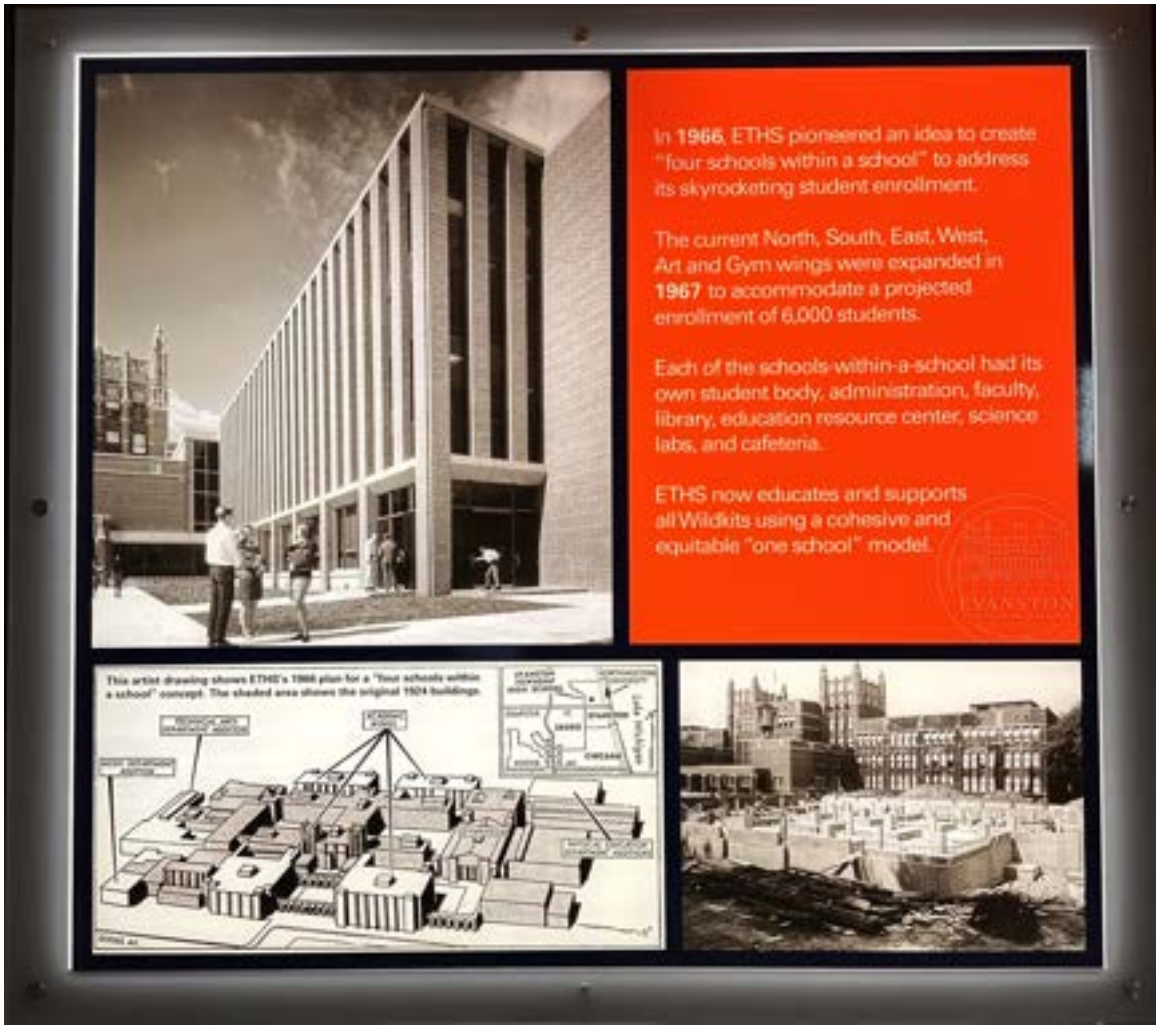
As positions become vacant an analysis, conducted jointly by the Business Office and Human Resource Department, will be done to evaluate the continued need for that position and how it fits into the strategic budget plan for the year. (Adopted April 16, 2007)

III. ASSIGNING FUND BALANCE

Assigning fund balances administratively will be done only by the Superintendent of the District.

LONG TERM FINANCIAL PLAN

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202



LONG TERM FINANCIAL PLANNING

The District has developed a long-term financial plan with the assistance of PMA Financial Network Inc. and 5 Cast. This plan is a five-year projection of revenues and expenditures for all funds. The plan is updated annually, or sooner if needed.

Audited information is included in the planning and updated each year. Enclosed are the summary pages from the most recent update.

Key Revenue Assumptions

- Local Revenue
  - 0.00% growth in EAV without new property
- New Property Assumptions
  - Estimated at $10M annually
  - Historical
    - FY 2021 - $10.2M
    - FY2022 - $11.5M
    - FY 2023 - $9.9M
- Consumer Price Index (CPI) used for last 10 levy years

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
CPI %	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	5.0%	5.0%	3.4%

Key Revenue Assumptions

- Evidence Based Funding
  - Expected to remain stable as long as enrollment does not decline
  - Stable for FY 25
- Enrollment – Historical and Projected

Sch Year	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Enrollment	3729	3728	3728	3593	3600	3600	3550

Key Revenue Assumptions

- Ed Fund
  - 7% annual decreases to Other Local Revenue
  - 2% Federal Food Service and Title I
- O&M Fund
  - 2% annual increases to Other Local Revenue
- Trans Fund
  - State Reimbursement expected to remain flat
- Other State and Federal Categorical revenues are not expected to increase due to current economy and some flattening of revenues is expected

Key Expenditure Assumptions

- Salaries subject to negotiations
- Retiree savings included
- Health insurance increasing by 5% in future years
- Ed Fund – 2% annual increases to Capital Outlay & Other Objects
- O&M Fund – 3% annual increases to Purchased Services and Supplies
- Trans Fund – 5% annual increases to Purchased Services
- All other expenses held at budget level

Revenue Analysis

Educational	O&M	TRANSPORTATION	IMRF/SS	TORT

	BUDGET FY 2024	PROJECTED FY 2025	%Δ	PROJECTED FY 2026	%Δ	PROJECTED FY 2027	%Δ	PROJECTED FY 2028	%Δ	PROJECTED FY 2029	%Δ
Property Taxes	$ 77,915,000	$ 83,668,000	7.38%	$ 85,843,368	2.60%	$ 87,903,609	2.40%	$ 89,837,488	2.20%	$ 91,634,238	2.00%
Other Local Revenue	$ 8,625,000	$ 7,916,000	-8.22%	$ 7,361,880	-7.00%	$ 6,846,548	-7.00%	$ 6,367,290	-7.00%	$ 5,921,580	-7.00%
TOTAL LOCAL REVENUE	$ 86,540,000	$ 91,584,000	5.83%	$ 93,205,248	1.77%	$ 94,750,157	1.66%	$ 96,204,778	1.54%	$ 97,555,818	1.40%
STATE											
Evidence Based Funding	$ 3,000,000	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%
Other State Revenue	$ 1,068,000	$ 1,406,000	31.65%	$ 1,434,120	2.00%	$ 1,462,802	2.00%	$ 1,492,058	2.00%	$ 1,521,900	2.00%
TOTAL STATE REVENUE	$ 4,068,000	$ 4,406,000	8.31%	$ 4,494,120	2.00%	$ 4,584,002	2.00%	$ 4,675,682	2.00%	$ 4,769,196	2.00%
TOTAL FEDERAL REVENUE	$ 4,428,000	$ 4,481,000	1.20%	$ 4,570,620	2.00%	$ 4,662,032	2.00%	$ 4,755,273	2.00%	$ 4,850,379	2.00%
TRANSFERS		$ (970,000)		$ (1,000,000)	3.09%	$ (1,000,000)	0.00%	$ (1,000,000)	0.00%	$ (1,000,000)	0.00%
TOTAL REVENUE	$ 95,036,000	$ 99,501,000	4.70%	$ 101,269,988	1.78%	$ 102,996,192	1.70%	$ 104,635,734	1.59%	$ 106,175,392	1.47%

Expenditure Analysis

Educational	O&M	TRANSPORTATION	IMRF/SS	TORT

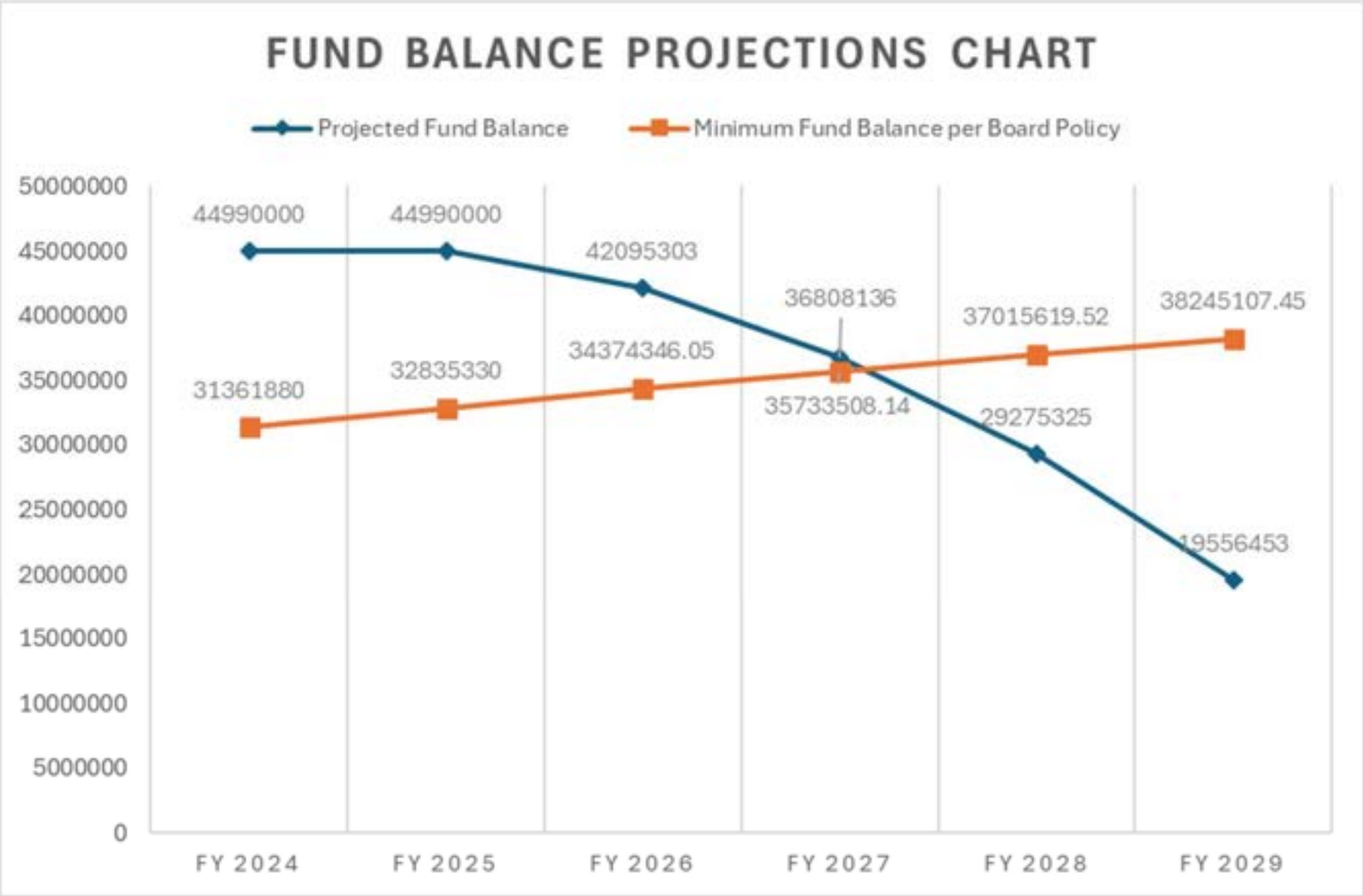
	BUDGET FY 2024	PROJECTED FY 2025	%Δ	PROJECTED FY 2026	%Δ	PROJECTED FY 2027	%Δ	PROJECTED FY 2028	%Δ	PROJECTED FY 2029	%Δ
Salaries	$ 64,599,600	$ 68,601,800	6.20%	$ 71,963,288	4.90%	$ 74,841,820	4.00%	$ 77,461,283	3.50%	$ 79,978,775	3.25%
Benefits	$ 8,578,700	$ 9,179,600	7.00%	$ 9,638,580	5.00%	$ 10,072,316	4.50%	$ 10,500,390	4.25%	$ 10,920,405	4.00%
TOTAL SALARIES & BENEFIT	$ 73,178,300	$ 77,781,400	6.29%	$ 81,601,868	4.91%	$ 84,914,136	4.06%	$ 87,961,673	3.59%	$ 90,899,180	3.34%
Purchased Services	$ 7,873,400	$ 8,065,900	2.44%	$ 8,307,877	3.00%	$ 8,557,113	3.00%	$ 8,813,827	3.00%	$ 9,078,242	3.00%
Supplies & Materials	$ 3,986,300	$ 4,756,600	19.32%	$ 4,899,298	3.00%	$ 5,046,277	3.00%	$ 5,197,665	3.00%	$ 5,353,595	3.00%
Capital Outlay	$ 1,462,700	$ 1,534,000	4.87%	$ 1,564,680	2.00%	$ 1,595,974	2.00%	$ 1,627,893	2.00%	$ 1,660,451	2.00%
Other Objects	$ 1,935,300	$ 348,100	-82.01%	$ 355,062	2.00%	$ 362,163	2.00%	$ 369,407	2.00%	$ 376,795	2.00%
Tuition	$ 6,600,000	$ 7,015,000	6.29%	$ 7,435,900	6.00%	$ 7,807,695	5.00%	$ 8,198,080	5.00%	$ 8,526,003	4.00%
Provision for Contingencies	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
TOTAL ALL OTHER	$ 21,857,700	$ 21,719,600	-0.63%	$ 22,562,817	3.88%	$ 23,369,222	3.57%	$ 24,206,871	3.58%	$ 24,995,085	3.26%
TOTAL EXPENDITURES	$ 95,036,000	$ 99,501,000	4.70%	$ 104,164,685	4.69%	$ 108,283,358	3.95%	$ 112,168,544	3.59%	$ 115,894,265	3.32%

Projection Summary

	Educational	O&M	TRANSPORTATION	IMRF/SS	TORT

	BUDGET FY 2024	PROJECTED FY 2025	%Δ	PROJECTED FY 2026	%Δ	PROJECTED FY 2027	%Δ	PROJECTED FY 2028	%Δ	PROJECTED FY 2029	%Δ
REVENUE											
Local	$ 86,540,000	$ 91,584,000	5.83%	$ 93,205,248	1.77%	$ 94,750,157	1.66%	$ 96,204,778.00	1.54%	$ 97,555,818.00	1.40%
State	$ 4,068,000	$ 4,406,000	8.31%	$ 4,494,120	2.00%	$ 4,584,002	2.00%	$ 4,675,682	2.00%	$ 4,769,196	2.00%
Federal	$ 4,428,000	$ 4,481,000	1.20%	$ 4,570,620.00	2.00%	$ 4,662,032.00	2.00%	$ 4,755,273.00	2.00%	$ 4,850,379.00	2.00%
TOTAL REVENUE	$ 95,036,000	$ 100,471,000	5.72%	$ 102,269,988	1.79%	$ 103,996,191	1.69%	$ 105,635,733	1.58%	$ 107,175,393	1.46%
EXPENDITURES											
Salary and Benefit Costs	$ 73,178,300	$ 77,781,400	6.29%	$ 81,601,868.00	4.91%	$ 84,914,136.00	4.06%	$ 87,961,673.00	3.59%	$ 90,899,180.00	3.34%
Other	$ 21,857,700	$ 21,719,600	-0.63%	$ 22,562,817.00	3.88%	$ 23,369,222.00	3.57%	$ 24,206,871.00	3.58%	$ 24,995,085.00	3.26%
TOTAL EXPENDITURES	$ 95,036,000	$ 99,501,000	4.70%	$ 104,164,685	4.69%	$ 108,283,358	3.95%	$ 112,168,544	3.59%	$ 115,894,265	3.32%
SURPLUS/DEFICIT	$ -	$ 970,000		$ (1,894,697.00)		$ (4,287,167.00)		$ (6,532,811.00)		$ (8,718,872.00)	
TOTAL OTHER FIN. SOURCES/USES	$ -	$ (970,000)		$ (1,000,000.00)		$ (1,000,000.00)		$ (1,000,000.00)		$ (1,000,000.00)	
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	$ -	$ -		$ (2,894,697)		$ (5,287,167)		$ (7,532,811)		$ (9,718,872)	
BEG FUND BALANCE	$ 44,990,000	$ 44,990,000		$ 44,990,000		$ 42,095,303		$ 36,808,136		$ 29,275,325	
PROJECTED YEAR END FUND BAL	$ 44,990,000	$ 44,990,000		$ 42,095,303		$ 36,808,136		$ 29,275,325		$ 19,556,453	
FUND BAL AS A % OF EXPENDITURES	47.34%	45.22%		40.41%		33.99%		26.10%		16.87%	
FUND BAL AS # OF MONTHS TO EXPEND	$ 6	$ 5		$ 4.85		$ 4.08		$ 3.13		$ 2.02	

Fund Balance Projections



FY 2025 BUDGET CALENDAR

November, 2024

Coordinator, A/P & Purchasing distributes Budget Preparation 2025-2026 memo (Furniture/Building Improvements/Painting)

December, 2024

Budget Administrators submit Furniture/Building Improvement Requests. CFO communicates budget expectations to Budget Administrators

January, 2025

Administration reviews Furniture/Building Improvement Requests.

March, 2025

Budget Administrators/Department Chairs/Program Coordinators submit completed budget materials to the **Chief Financial Officer if applicable**

April, 2025

Meetings with Department Chairs/Program Administrators/Budget Administrators scheduled on an as needed basis.

May, 2025

Completed Administrative Budget

May, 2025

Board and Community Budget Hearings (if needed)

June 12, 2025

Tentative Budget Approval

August 3, 2025

Publish Budget Hearing Notice

September 11, 2025

Budget Hearing and Final Budget Approval

EVANSTON DISTRICT 202

GOVERNMENTAL FUNDS EXPENDITURES

	FY 2025 BUDGET	FY 2024 BUDGET	FY 2023 ACTUAL	FY 2022 ACTUAL	FY 2021 ACTUAL	FY 2020 ACTUAL	FY 2019 ACTUAL	FY 2018 ACTUAL
Current:								
Instruction								
Regular programs	$35,882,850	$36,525,550	$36,838,928	$35,014,261	31,564,822	29,277,032	28,555,018	$26,040,712
Special programs	$14,332,100	$13,678,750	$8,818,975	$8,242,257	7,557,988	7,330,014	6,249,493	$6,278,625
Other instructional programs	$8,138,550	$5,200,000	$6,859,533	$6,538,634	6,131,670	5,959,774	6,026,235	$5,742,383
State Retirement Contribution	0	0	18896204	21,147,379	18,378,887	17,447,860	15,938,036	$27,403,009
Total instruction	$58,353,500	$55,404,300	$71,413,640	$70,942,531	$63,633,367	$60,014,680	$56,768,782	$65,464,729
Supporting Services								
Pupils	$10,103,350	$9,773,650	$9,700,828	$9,340,825	8,128,894	8,601,758	8,302,172	$7,961,048
Instructional staff	$2,318,600	$2,270,250	$2,329,364	$2,137,432	2,055,942	2,042,796	2,647,449	$2,737,239
General administration	$2,879,000	$3,167,500	$2,536,543	$2,576,059	2,529,721	2,486,802	2,764,747	$2,814,849
School administration	$4,849,700	$4,068,850	$3,743,582	$3,852,693	3,557,270	3,535,547	3,553,313	$3,438,271
Business	$3,687,500	$3,301,750	$3,545,291	$3,364,071	2,261,940	3,642,949	3,947,523	$3,762,240
Transportation	$1,525,000	$1,335,000	$1,680,442	$1,541,284	535,174	1,042,212	1,379,112	$1,357,520
Operations and Maintenance	$7,375,300	$6,665,500	$8,865,884	$7,622,081	6,473,485	6,463,773	6,789,715	$6,743,527
Central	$2,490,500	$2,119,000	$3,351,349	$3,291,307	3,279,011	3,311,411	3,329,031	$3,160,026
Other supporting services	$3,618,450	$3,904,500	$90,502	$839,255	645,603	706,942	644,485	$689,513
Total supporting services	$38,847,400	$36,606,000	$35,843,785	$34,565,007	$29,467,040	$31,834,190	$33,357,547	$32,664,233
Community Services	$0	$161,000	$41,459	$46,914	17,101	70,936	38,157	$70,904
Nonprogrammed charges	$1,653,000	$1,402,000	$6,764,088	$5,648,470	4,954,964	4,120,945	5,517,642	$5,557,187
Total current	$98,853,900	$93,573,300	$114,062,972	$111,202,922	$98,072,472	$96,040,751	$95,682,128	$103,757,053
Other:								
Debt service:								
Principal	$2,890,000	$2,495,000	$2,626,361	$2,516,335	2,295,000	1,705,000	1,820,000	$1,775,000
Interest	$1,209,652	$1,074,000	$1,144,622	$1,173,773	1,053,542	1,027,634	1,087,451	$876,161
Debt Issuance Costs	$21,348	$0	$17,248	$0	-	49,500	-	$122,263
Capital outlay	$647,100	$1,462,700	$0		-	-	-	$0
Capital - CIP	$6,000,000	$3,000,000	$2,397,206	$8,218,975	6,478,781	6,059,430	8,016,738	$4,411,458
IMRF:	$3,770,000	$3,595,000	$2,972,116					
Total Other	$14,538,100	$11,626,700	$9,157,553	$11,909,083	$9,827,323	$8,841,564	$10,924,189	$7,184,882
Grand Total	$113,392,000	$105,200,000	$123,220,525	$123,112,005	$107,899,795	$104,882,315	$106,606,317	$110,941,935

Evanston Township School District No. 202
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2023

The discussion and analysis of Evanston Township School District No. 202's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2023. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis.

The words listed below are used throughout this section of the financial statements. The accompanying definitions should enhance the reader's understanding.

- **Fiscal Year –** The period July 1, 2022 through June 30, 2023.
- **Assets –** What the District owns.
- **Deferred Outflows of Resources –** Consumption of net position/fund balance that applies to a future period.
- **Liabilities –** Obligations for which repayment is expected to occur.
- **Deferred Inflows of Resources –** Acquisition of resources that applies to a future period.
- **Net Position –** The amount that remains after the liabilities/deferred outflows and inflows have been paid or are otherwise satisfied.
- **Revenues –** Funds received through taxes, fees, grants and state and federal aid, and billed services performed.
- **Program Revenues –** Revenues, primarily in the form of charges for services and restricted state and federal aid that fund related programs.
- **General Revenues –** Revenues, primarily in the form of property taxes and unrestricted state and federal aid, used to finance the services not funded by program revenues.
- **Expenses –** The costs of services provided, including payments to employees and vendors.
- **Funds –** An accounting method that tracks the finances of a particular activity or group of activities with separate statements.
- **Fiduciary Funds –** Account for resources held for the benefit of parties outside the District.
- **Governmental Funds –** Major operating funds of the District.
- **Operating Funds –** General Fund, Operations and Maintenance Fund and Transportation Fund.

Financial Highlights

- Net position of governmental activities increased by $7.4 million to a net position of $23.1 million at June 30, 2023. This is mainly due to an increase in operating grant revenues, increase in inter-governmental personal property replacement taxes, and decreases in the TRS OPEB liabilities.

- The District received general revenue totaling $90.8 million that constituted 67.3% of all revenues for fiscal year 2023. Revenue generated from charges for services and operating grants and contributions accounted for $44.1 million, or 32.7%, of total revenues of $135.0 million.

- Expenses related to governmental activities totaled $127.5 million. Of these expenses, $44.1 million was offset by charges for services or grants and contributions. When adding general revenues of $90.8 million, there was a total surplus of revenues over expenses of $7.4 million.

Financial Highlights (Continued)

- The General Fund had $110.1 million in revenue, $106.7 million in expenses, and $1.6 million in other financing sources and uses in fiscal year 2023. The fund balance in the General Fund increased $1.8 to $39.4 million during fiscal year 2023. This is mainly due to an increase in state and federal aid revenues as well as inter-governmental personal property replacement taxes.

- The GASB has issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which was implemented by the District for the year ended June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The adoption of GASB 96 did not impact the financial position or operations of the District as the District does not have significant SBITAs with terms greater than twelve months, which are all considered short term under GASB 96. Therefore, the District has no right to use subscription assets or subscription liabilities recorded as of June 30, 2023

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's financial statements are organized as follows:

1. Management's Discussion and Analysis.
2. Basic Financial Statements.
    a. Government-wide financial statements (general).
    b. Governmental fund financial statements (specific).
    c. Notes to the financial statements.
3. Required supplementary information.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position provide one useful indicator of the financial position or financial health of the District. Other nonfinancial factors, such as changes in the District's property tax base and the condition of school buildings and other facilities, must be examined to assess the District's overall financial health.

The statement of activities presents information showing how the District's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Overview of the Financial Statements (Continued)

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education, and other), supporting services, operations and maintenance of facilities, and transportation services.

Governmental fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental fund financial statements is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General (Educational Account, Tort Immunity and Judgment Account, and Working Cash Account), Operations and Maintenance, Transportation, Illinois Municipal Retirement/Social Security, Debt Service, and Capital Projects Funds, all of which are considered to be major funds. The District maintains no fiduciary funds or proprietary funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a better understanding of the data provided in the government-wide and fund financial statements.

Overview of the Financial Statements (Continued)

Other information

In addition to the basic financial statements (including accompanying notes), this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension and other postemployment benefits.

District-Wide Financial Analysis

Net Position – Table 1: The District currently has total assets of $143.5 million, including $48.3 million in capital assets, including land, construction in progress, buildings, machinery, furniture, equipment, and right of use leased assets net of depreciation and amortization. The District's total liabilities are $57.8 million including long-term liabilities of $52.7 million. The District's total net position is $23.1 million.

Table 1
Condensed Statement of Net Position

	2023	2022
Current and other assets	$ 95,092,109	$ 105,826,094
Capital assets, net of depreciation and amortization	48,284,171	49,357,151
Total assets	143,376,280	155,183,245
Deferred loss on refunding of bonds	131,205	159,321
Deferred outflows related to pensions	9,123,106	1,897,408
Deferred outflows related to other postemployment benefits	2,822,113	3,222,931
Total deferred outflows of resources	12,076,424	5,279,660
Long-term liabilities	52,699,783	73,187,980
Other liabilities	5,134,978	5,621,678
Total liabilities	57,834,761	78,809,658
Deferred inflows related to pensions	656,308	13,519,220
Deferred inflows related to other postemployment benefits	33,350,209	14,714,477
Property taxes levied for a future period	39,937,221	37,021,022
Deferred inflows related to leases	530,730	700,302
Total deferred inflows of resources	74,474,468	65,955,021
Net position		
Net investment in capital assets	16,560,648	17,478,651
Restricted	10,066,063	9,820,163
Unrestricted	(3,483,236)	(11,600,588)
Total net position	$ 23,143,475	$ 15,698,226

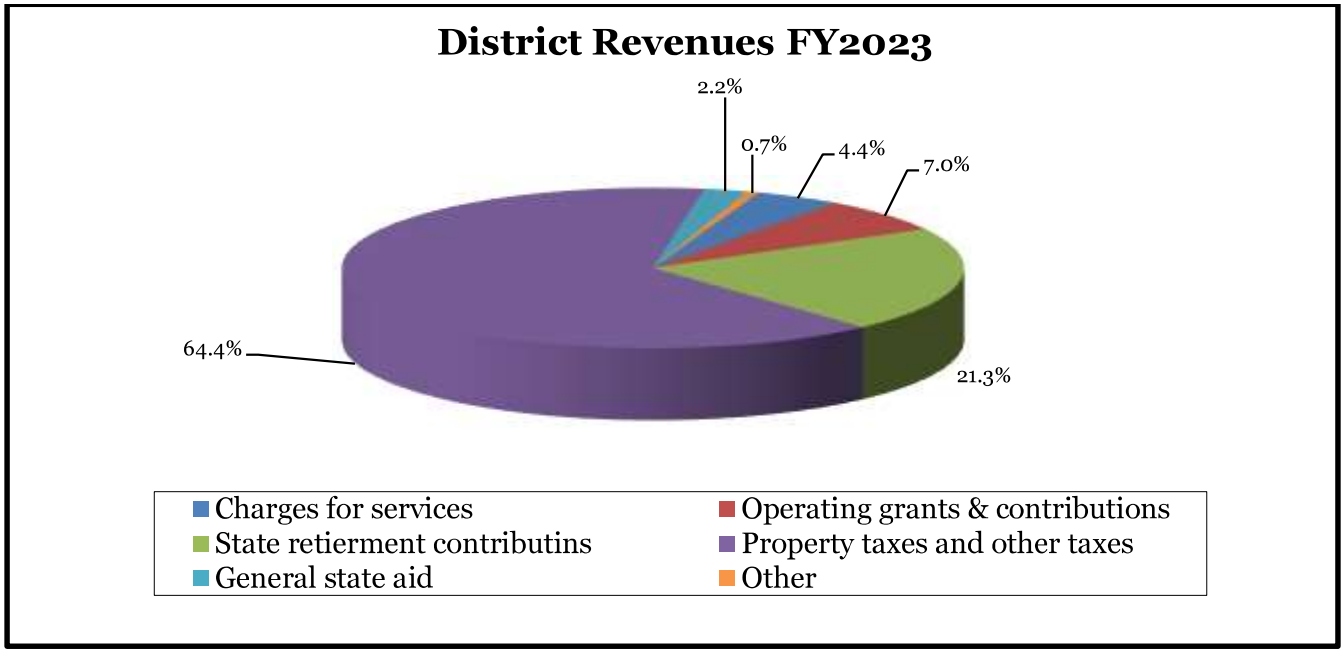
District-Wide Financial Analysis (Continued)

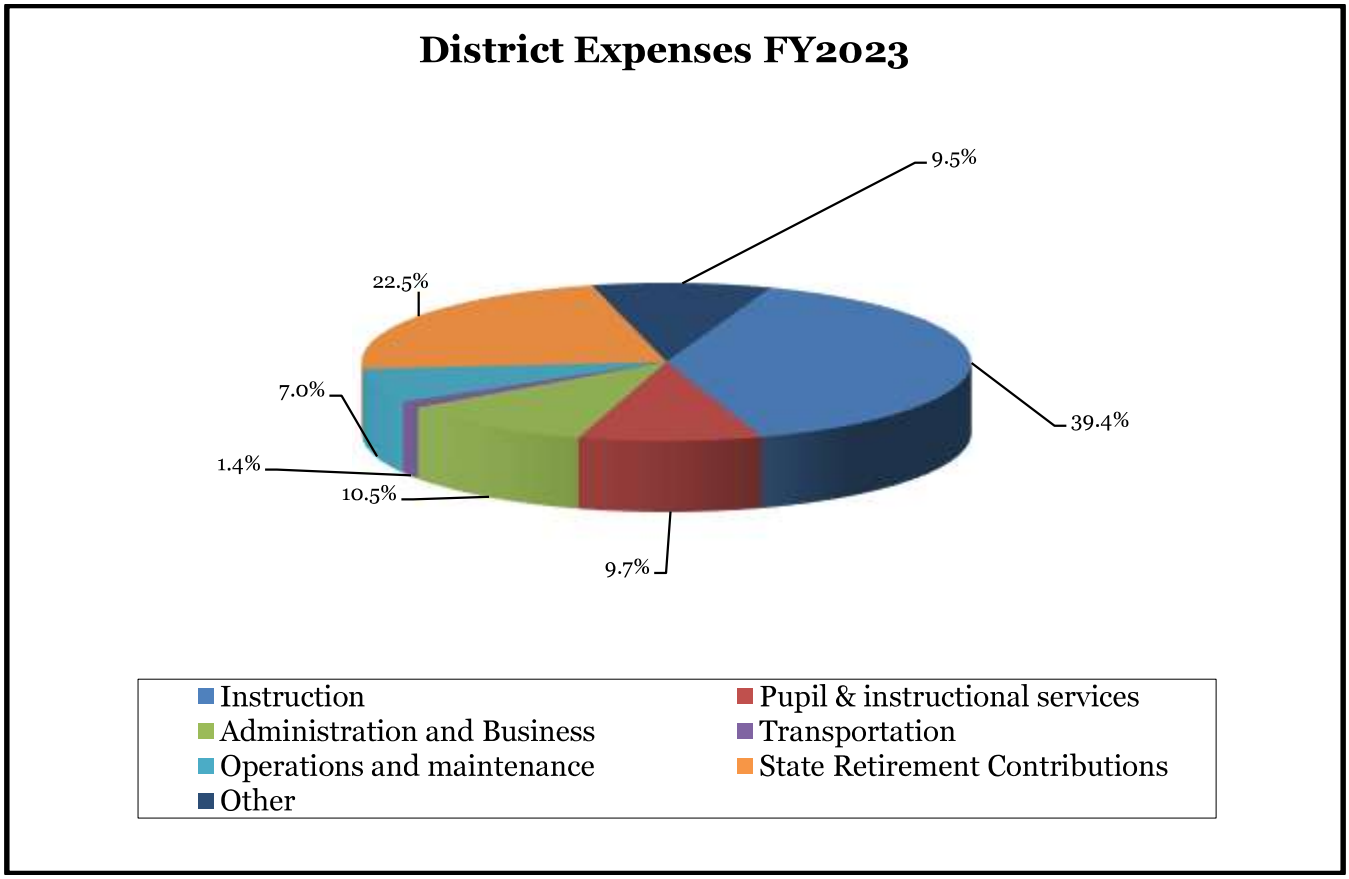
Changes in net position – Table 2: Total revenues for the District are $134.9 million, of which property taxes and personal property replacement taxes accounted for 64.4% of total revenues. Expenses totaled $127.5 million. The District's expenses are predominantly related to instructing, caring for, and transporting students aggregating $61.3 million, or 50.5% of total expenses. Administrative and business activities accounted for 10.5% of total costs. The combined net position of the District on June 30, 2023 is $7.4 million higher than it was the year before with an ending balance of $23.1 million.

Table 2
Condensed Changes in Net Position

	Governmental Activities			
	2023	% of Total	2022	% of Total
Revenues				
Program revenues				
Charges for services	$ 5,972,664	4.4%	$ 4,887,807	4.1%
Grants	9,465,147	7.0%	6,558,409	5.5%
State retirement contributions	28,701,974	21.3%	20,026,349	16.7%
General revenues				
Taxes	86,826,759	64.4%	85,166,582	71.1%
State aid - formula grants	2,962,571	2.2%	2,958,359	2.5%
Investment earnings	864,465	0.6%	(585,760)	-0.5%
Miscellaneous	179,542	0.1%	659,405	0.6%
Total revenues	**134,973,122**	**100.0%**	**119,671,151**	**100.0%**
Expenses				
Instructional programs	50,136,013	39.4%	50,843,336	45.6%
State retirement contributions	28,701,974	22.5%	20,026,349	17.9%
Pupil and instructional support services	12,396,424	9.7%	8,977,024	8.0%
Administration and business	13,422,912	10.5%	12,421,762	11.1%
Transportation	1,737,800	1.4%	1,509,147	1.4%
Operations and maintenance	8,983,136	7.0%	8,790,105	7.9%
Central and other supporting services	4,574,185	3.6%	2,968,375	2.7%
Community services	47,183	0.0%	46,914	0.0%
Non-programmed charges - excluding special education	5,775,753	4.5%	4,507,551	4.0%
Interest and fees	881,973	0.7%	976,411	0.9%
Unallocaed depreciation and amortization	870,520	0.7%	557,425	0.5%
Total expenses	**127,527,873**	**100.0%**	**111,624,399**	**100.0%**
Change in net position (deficit)	**7,445,249**		**8,046,752**	
July 1 - beginning of year	**15,698,226**		**7,651,474**	
June 30 - end of year	**$ 23,143,475**		**$ 15,698,226**	

District-Wide Financial Analysis (Continued)





Financial Analysis of the District's Funds

Revenues for the District's combined funds during the year totaled $128.4 million. Expenditures for the same period were $126.4 million.

- The fund balance in the General Fund increased by $1.8 million during the year, mainly due to an increase in state and federal aid revenues as well as inter-governmental personal property replacement taxes.
- The fund balance in Operations and Maintenance Fund increased by $0.4 million to $3.1 million during the year, due to increase in property taxes.
- The fund balance in the Transportation Fund decreased by $0.2 million, decreasing the fund balance to $2.6 million mainly due to increase in expenditures post COVID-19.
- The fund balance in the Municipal Retirement/Social Security Fund increased by $0.5 million, increasing the fund balance to $1.7 million. The increase is due to additional property taxes received.
- The Debt Service Fund experienced an increase of $0.1 million, resulting in an ending fund balance of $0.8 million. The increase is due to additional property taxes.
- The Capital Projects Fund balance decreased $0.3 million. The ending fund balance increased from a fund balance of to $2.4 million to $2.1 million. The decrease is due to planned capital projects.

Governmental Funds Budgetary Highlights

Over the course of the year, the District did not revise the annual operating budget. The District's governmental funds include the General (Educational Account, Tort Immunity and Judgment Account, and Working Cash Account) Fund, the Operations and Maintenance Fund, the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, Debt Service Fund, and the Capital Projects Fund. These funds have a combined fund balance of $49.6 million

The General Fund had revenues exceeding budget by approximately $8.4 million due primarily to an increase in property taxes and corporate personal property replacement taxes. Expenditures were greater than budget by $4.7 million due to various purchased services greater than budget.

Capital Asset and Debt Administration

Capital assets – Table 3

As of the end of fiscal year 2023, the District has net capital assets of $48.3 million in a broad range of resources including the school building and power plant, building improvements, vehicles, library books, textbooks, computers and the infrastructure to support them, other equipment and right to use leased assets. This amount represents a net decrease of $1.1 million from the prior year. More detailed information about capital assets can be found in Note E to the financial statements. Total depreciation and amortization expense for the year was $4.6 million.

Capital Asset and Debt Administration (Continued)

Table 3
Capital Assets (net of depreciation and amortization)

	2023	2022	$ Change	% Change
Land	$ 375,427	$ 375,427	$ -	0.0%
Construction in progress	3,546,449	4,768,870	(1,222,421)	-25.6%
Buildings and improvements	121,457,123	116,776,662	4,680,461	4.0%
Right of use leased assets	627,182	627,182	-	100.0%
Total capital assets	126,006,181	122,548,141	3,458,040	2.8%
Less accumulated depreciation and amortization	(77,722,010)	(73,190,990)	(4,531,020)	6.2%
	$ 48,284,171	$ 49,357,151	$ (1,072,980)	-2.2%

Long-term liabilities – Table 4

At June 30, 2023, the District has $28.3 million in general obligation bonds, qualified zone academy bonds, and debt certificates, and $24.4 million of other long-term debt, including unamortized bond premiums of $2.6 million and lease liabilities of $0.3 million. In addition, at June 30, 2023, the net pension liability for TRS and IMRF was $9.2 million, the THIS net other postemployment benefit liability and the retiree health plan (RHP) total other postemployment liability aggregated $11.7 million. The District continued to pay down outstanding debt. The District will continue its five-year Capital Improvements Plan. The existing bonds have short repayment schedules. More detailed information about long-term liabilities can be found in Note F to the financial statements.

Table 4
Outstanding Long-Term Liabilities

	2023	2022	$ Change	% Change
General obligation bonds	$ 24,745,000	$ 26,735,000	$ (1,990,000)	-7.4%
Debt certificates	3,590,000	4,075,000	(485,000)	-11.9%
Lease liabilities	329,486	480,847	(151,361)	-31.5%
Pension liabilities	9,240,945	3,393,490	5,847,455	172.3%
Other postemployment benefit liabilities	11,724,981	35,074,645	(23,349,664)	-66.6%
Compensated absences	455,148	512,426	(57,278)	-11.2%
Bond premiums	2,614,223	2,916,572	(302,349)	-10.4%
	$ 52,699,783	$ 73,187,980	$ (20,488,197)	-28.0%

Factors Bearing on the District's Future

The District is aware of the following factors that may affect its future financial health:

- The continued deterioration of the financial condition of the statewide Teachers Retirement System (TRS) and the threat of the normal cost for the pension system being passed on to the District.
- General and categorical state and federal grant revenues represent a large percentage of the District's total revenue sources, and there is an annual concern whether future funding will continue at current levels.
- The state of the economy, particularly at the State level, continues to affect the District's state funding levels and timing of state receipts.
- The inability of lawmakers to address the State's financial dilemmas continues to create future financial uncertainty for school districts, of which the District is not immune. Likewise, the issue of local property tax "freezes" and pension reform continues to be a focus of State lawmakers, again creating more financial uncertainty for school districts.
- Employment contracts with mandatory financial obligations.
- Due to delays in the Cook County assessment process, tax receipts have been significantly delayed, affecting the District's cash flow.
- Tax caps that restrict the allowable increase in property taxes to the lesser of Consumer Price Index (CPI) or 5% at times where inflation may far exceed 5%.

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, management and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office: Evanston Township High School District 202, 1600 Dodge Avenue, Evanston, Illinois 60201.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service funds), and the acquisition or construction of major capital facilities (capital projects funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

4. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and local fees.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Government-Wide and Fund Financial Statements (Continued)

a. General Fund

The *General Fund* includes the Educational Account, the Working Cash Account, and the Tort Immunity and Judgment Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources, held by the District, to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid within one year. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account, or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used for revenues and expenditures related to liability insurance. Revenues are derived primarily from local property taxes.

The Student Activity and Scholarship balances are accounted for in the Educational Account. The balance accounts for activities such as student yearbooks, student clubs and councils and scholarships.

b. Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the debt service or capital projects) that are legally restricted to expenditures for specified purposes.

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

Operations and Maintenance Fund - accounts for all revenues and expenditures made for operations, repair, and maintenance of the District's building and land. Revenues consist primarily of local property taxes and inter-governmental personal property replacement taxes.

Transportation Fund - accounts for all revenues and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Government-Wide and Fund Financial Statements (Continued)

b. Special Revenue Funds (Continued)

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and inter-governmental personal property replacement taxes.

c. Debt Service Fund

Debt Service Fund - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue source is local property taxes levied specifically for debt service and transfers from other funds.

d. Capital Project Fund

Capital Projects Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from various local sources, bond proceeds or transfers from other funds.

5. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized, as revenues, as soon as all eligibility requirements imposed by the provider have been met.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Governmental funds are used to account for the District's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers property tax revenues and most other revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if vouchered by year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims, and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, inter-governmental personal property replacement taxes, interest, grants, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow of resources for unearned or unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental Funds also defer revenue recognition in connection with resources received, but not yet earned.

6. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2023, the District has deferred outflows of resources related to pensions, other postemployment benefits, and losses on refunding of bonds. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period. At June 30, 2023, the District reported deferred inflows of resources related to pensions, other postemployment benefits, property taxes levied for a future period, and unavailable lease revenue.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the State for the employer's share of the Teachers' Retirement System pension and Teachers' Health Insurance Security other postemployment benefits (see the budgetary reconciliation to the required supplementary information). Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

8. Deposits and Investments

Investments are stated at fair value. Changes in fair value are included in investment income.

9. Fair value Measurements

Current accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted market prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 Inputs to the valuation methodology include the following:

* Quoted prices for similar assets or liabilities in active markets;
* Quoted prices for identical or similar assets or liabilities in inactive markets;
* Inputs other than quoted prices that are observable for the asset or liability;
* Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Fair value Measurements (Continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for the District's investments measured at fair value. There have been no changes in the methodologies used at June 30, 2023 and 2022.

U.S. Treasury Securities, U.S Agency Securities, Negotiable Certificates of Deposit, and Municipal Bonds: Valued at closing price of similar instruments with comparable durations reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the District believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

10. Inter-governmental Personal Property Replacement Taxes

Inter-governmental personal property replacement tax revenues are first allocated to the Municipal Retirement/Social Security Fund, with the balance allocated at the discretion of the District.

11. Inventory

Inventory consists of homes held for sale, built by District students. Homes held for sale are accounted for using the consumption method and are valued at cost by applying the specific valuation method and are carried at the lower of cost or market.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Lease Receivable and Unavailable Lease Revenue

Certain payments from lessees reflect revenues applicable to future accounting periods and are recorded as a lease receivable and unavailable lease revenue liability in both the government-wide and fund financial statements. At the commencement of the lease term, the District records a lease receivable and deferred inflow of resources for unavailable lease revenue. The lease receivable is measured at the present value of the lease payments expected to be received during the lease term. The deferred inflow of resources for unavailable lease revenue is measured at the value of the lease receivable, plus any payments received at or before the commencement date of the lease term the relate to future periods. As the lessor, the District recognizes lease income (which includes interest) to reflect a constant periodic rate of return on its net investment outstanding in respect to the lease.

13. Capital Assets and Right to Use Assets

Capital assets, which include land, buildings, improvements other than buildings, equipment, and right to use leased assets, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual or group cost of more than $2,500 and an estimated useful life of one year or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The District's right to use leased assets are initially recorded at an amount equal to the related liability (Note F), or in the case where right to use assets are paid in advance of the commencement of the agreement, an amount equal to the up front payments that were made. The right to use assets are amortized on a straight-line basis over the remaining term of the related agreements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Depreciation of capital assets and amortization of right to use assets is provided using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	20 - 108
Improvements other than buildings	20
Equipment	10 - 20
Right to use leased assets	2 - 5

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Capital Assets and Right to Use Assets (Continued)

Construction in progress is stated at cost and includes engineering, design, material, and labor costs incurred for planned construction. No provision for depreciation is made on construction in progress until the asset is completed and placed in service.

14. Compensated Absences

The District's personnel policies permit all employees to accumulate earned but unused vacation and sick pay benefits. Upon retirement, teachers and support staff can use a portion of their unpaid sick time as service credit for TRS or IMRF, respectively. The liability for the remaining portion is calculated using a per diem rate agreed to in the employees' contract. Accrued vacation is calculated based on the pay or salary rates in effect at June 30, 2023, and includes estimated fringe benefits. There is no maximum on accrued vacation. The compensated absences are reported in the governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

Compensated absences expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the fund in which the employee expenditure it reported, either the General (Educational Account) Fund, Operations and Maintenance Fund, or the Transportation Fund.

15. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts and losses on refunding of bonds, are deferred and amortized over the life of the applicable bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

In the fund financial statements, governmental funds recognize bond premiums and discounts, losses on refunding, and bond issuance costs, during the current period. The face amount of debt issued, including leases, is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from actual proceeds, are reported as debt service expenditures.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Pensions and Other Postemployment Benefits

For purposes of measuring the net pension liabilities and other postemployment benefits (OPEB) liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plan and additions to/deductions from the pension/OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are stated at fair value.

17. Fund Balance

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items or inventories.

b. *Restricted* - refers to amounts that are subject to outside restrictions such as creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through enabling legislation. Special revenue funds, as well as debt service and capital projects funds, are by definition restricted for those specified purposes.

c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. The District had no committed fund balance at June 30, 2023.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. Fund Balance (Continued)

d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegated the authority to assign amounts to be used for specific purposes. The Board of Education has declared that the Superintendent may assign amounts for a specific purpose. The District student activity balance of $2,499,530 has been assigned at June 30, 2023.

e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, assigned balances, and, finally, they act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

Governmental fund balances reported on the fund financial statements at June 30, 2023 are as follows:

The nonspendable fund balance in the General Fund consists of $267,243 for inventory. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-4. The restricted balance of $9,454 in the General Fund represents the fund balance of the tort immunity and judgement account.

The District also has the following policy that relates to fund balance reserves:

The combined operating funds (General, Operations and Maintenance, and Transportation Funds), must maintain a reserve range of a minimum of 33% and up to 45% of expenditures as a fund balance reserve. For the Municipal Retirement/Social Security Fund, fund balance shall be equal to 40 to 50% of expenditures for emergency needs and cash flow. For the Debt Service Fund, the fund balance shall be equal to a minimum equal to debt service payments due in June to a maximum of one year's property tax-supported debt. That generally means at least a 50% of annual expenditures fund balance. If the fund balance falls below the minimum, a plan will be developed to return to the minimum balances within a reasonable period of time. Any balance above the maximum levels, with the exception of the Municipal Retirement/Social Security Fund, as described, will be transferred to the Operations and Maintenance Fund for construction, renovation, and major maintenance and repairs to District facilities.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

18. Restricted Net Position

For the government-wide financial statements, net position are reported, as restricted, when constraints placed on net assets are either: (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, (2) imposed by law through constitutional provisions, or (3) imposed by enabling legislation. All of the District's restricted net position was restricted as a result of enabling legislation.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources, as they are needed.

19. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the disclosure of contingent assets, deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE B - DEPOSITS AND INVESTMENTS

The District's investment policy is in line with State Statutes. The investments that the District may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding $500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

ORGANIZATIONAL SECTION

EVANSTON TOWNSHIP HIGH SCHOOL
2024-25 DISTRICT TEAM ORGANIZATIONAL CHART

District 202 | 1600 Dodge Avenue • Evanston, Illinois 60201 | (847) 424-7000 | www.eths.k12.il.us

District 202 Board of Education
Pat Savage-Williams - *President*
Monique Parsons - *Vice President*
Mirah Anti
Gretchen Livingston
Pat Maunsell
Leah Piekarz
Elizabeth Rolewicz

Rachel Durango-Cohen - *Student Board Member*

Superintendent
Marcus Campbell

Assistant Superintendent Curriculum & Instruction
Pete Bavis

- **Assoc. Principal Instruction & Literacy**
  Kiwana Brown
  - **Dir. Student Academic Leadership Programs**
    Theresa Collins
- **Dirs.**
  David Chan
  Nick Gehl
  Dale Leibforth
  Carrie Levy
  Lindsey Rose
- **Dept. Chairs**
  Rachel D'Onofrio
  Samoane Jones
  Marie Livatino
  Jake Mills
  Nicole Parker
  Steven Speight

Associate Superintendent Human Res. & Admin. Services
Scott Bramley

- **Exec. Director Human Resources**
  Angela Gardner

Assistant Superintendent Principal
Taya Kinzie

- **Assoc. Principal Student Services**
  Mia Lavizzo
  - **Dept. Chair**
    Munirah Bolis
  - **Dirs.**
    Sarah Long
    Dondelayo White
- **Dir. Athletics**
  Chris Livatino
- **Dir. Safety**
  Loyce Spells
- **Dir. Special Education**
  Amy Verbrick
  - **Asst. Dirs.**
    Patrick Chambers
    Millicent Griffin
    Tennile Tarrant
    Dept. Chair
    Rada Basic
- **Assoc. Principal Educational Services**
  Keith Robinson
  - **Dir. Student Activities**
    Denise Clarke
  - **Deans**
    Nichole Boyd
    Letitia Hinkle
    Timel Moore
    Pedro Soriano

Chief Technology Officer
Mike Corcoran

Chief Financial Officer/CSBO
Kendra Williams

- **Dir. Business Services**
  Rudy Meo
- **Dir. Operations & Sustainability**
  John Crawford
- **Dir. Nutrition Services**
  Kim Minestra

- **Dir. Communications**
  Reine Hanna
- **Dir. Equity**
  Ganae McAlpin

Updated June 24, 2024

THE DISTRICT

GENERAL DESCRIPTION

The District serves the entire 8.5 square miles of the City of Evanston and approximately 1.2 square miles of the Village of Skokie.

The City of Evanston located north of the City of Chicago and sharing a common border is approximately 12 miles from downtown Chicago. Evanston is the first in a north-bound succession of eight communities fronting Lake Michigan collectively known as "The North Shore."

Evanston is the home of Northwestern University and includes a mix of light industry, highly developed commercial property, and excellent residential areas reflecting major growth in the 1920's and the 1950's. Home values are diverse, ranging from smaller homes to lakefront estates. Transportation is available via local and regional bus lines, and the Eden's Expressway and Sheridan Road provide direct access to downtown Chicago. The Chicago Transit Authority operates two commuter rail lines that connect Evanston and Skokie with the Chicago transit system. In addition, various cultural activities are available to District residents, with independent theater groups, museums, arts galleries and a symphony orchestra in the area.

The District continues to provide excellent educational opportunities for students with strong performance on national tests. Currently, the District's enrollment is approximately 3,700 students.

DISTRICT ADMINISTRATION

The day-to-day affairs of the District are conducted by a full-time staff including the following central administrative positions.

OFFICIAL	TITLE
Marcus Campbell	Superintendent
Pete Bavis	Assistant Superintendent for Curriculum and Instruction and Board Secretary
Taya Kinzie	Assistant Superintendent/Principal
Scott Bramley	Associate Superintendent Human Res. & Admin Services
Kendra Williams	Chief Financial Officer and Treasurer

The Board appoints the administration. The staff is chosen by the administration with the approval of the Board. In general, policy decisions are made by the Board while specific program decisions are made by the administration.

BOARD OF EDUCATION

OFFICIAL	POSITION	TERM EXPIRES
Pat Savage-Williams	President	April, 2025
Monique Parsons	Vice-President	April, 2027
Mirah Anti	Member	April, 2025
Gretchen Livingston	Member	April, 2025
Patricia Maunsell	Member	April, 2025
Elizabeth Rolewicz	Member	April, 2027
Leah Piekarz	Member	April, 2027

HISTORICAL ENROLLMENT

2018/2019	3,120	2018/2019	3,613
2014/2015	3,238	2019/2020	3,693
2015/2016	3,322	2020/2021	3,729
2016/2017	3,393	2021/2022	3,737
2017/2018	3,567	2022/2023	3,690

Source: Enrollment figures are provided by the District.

EMPLOYEE UNION MEMBERSHIP AND RELATIONS

The district employs approximately 671 persons of whom 343 are certified personnel, 349 are non-certified personnel and 21 are administrators. Of the total number of employees, approximately 586 are represented by a union. Employee-union relations are considered to be satisfactory.

POPULATION DATA

NAME OF ENTITY	1990	2000	2010	2020	% CHANGE 2010/2020
City of Evanston	73,233	74,239	74,339	77,517	4.28%
Village of Skokie	59,432	63,348	64,784	66,422	2.53%
Cook County	5,105,678	5,376,741	5,194,675	5,173,146	-0.41%
State of Illinois	11,430,602	12,419,293	12,830,632	12,671,469	-1.24%

Source: U.S. Census Bureau

EVANSTON TOWNSHIP HIGH SCHOOL
2023-24 School Profile

District 202 | 1600 Dodge Avenue • Evanston, Illinois 60201 | (847) 424-7000 | www.eths.k12.il.us

CEEB/ACT CODE # 141860

MISSION: *Embracing its diversity, ETHS dedicates itself to educating all students to their fullest potential.*

SUPERINTENDENT
Marcus Campbell

ASSISTANT SUPERINTENDENT & PRINCIPAL
Taya Kinzie

ASSISTANT SUPERINTENDENT CURRICULUM & INSTRUCTION
Peter Bavis

ASSISTANT SUPERINTENDENT HUMAN RESOURCES
Scott Bramley

ASSOCIATE PRINCIPAL SCHOOL FACILITIES & LOGISTICS
Robert Brown

ASSOCIATE PRINCIPAL EDUCATIONAL SERVICES
Keith Robinson

ASSOCIATE PRINCIPAL INSTRUCTION & LITERACY
Kiwana Brown

ASSOCIATE PRINCIPAL STUDENT SERVICES
Mia Lavizzo

REGISTRAR
Valerie Bonner

COUNSELORS
847-424-7580
Alana Amaker
Jason Brookes
Denise Chaitkin
Marti Cuevas-Cintron
Nicole Debnar
Juan Ibarra-Flores
Eliza Freedman
Traece Graham
Anitra Holloway-Nelson
Anthony Johnson
Chanice Lohman
Stephen Lucas
Karen Morris
Kirsten Nozime
Susan Spillane
Cheryl Sussewell

COLLEGE & CAREER COORDINATOR
Beth Arey 847-424-7160
areyb@eths202.org

POST-SECONDARY COUNSELOR
Michelle Vázquez 847-424-7163
vazquezm@eths202.org

SCHOOL AND COMMUNITY

Evanston Township High School (ETHS) District 202 is a four-year (9-12), comprehensive high school occupying a 65-acre campus in Evanston, Illinois, a suburb of Chicago along the Lake Michigan shore. ETHS was established in 1883 and serves the city of Evanston and a small portion of the neighboring village of Skokie for a total district population of approximately 78,000.

The attendance area of the school is home to Northwestern University and Oakton College, and has a variety of office developments, technology parks, light industrial, and shopping districts. Together, the two communities offer an ethnic, economic, racial, and cultural diversity that is reflected in the student body. Evanston Township High School has more than 300 certified staff members, a majority of whom have a Master's degree or beyond. ETHS is fully accredited by the State of Illinois.

SCHOOL HIGHLIGHTS

- Nationally ranked in top 5% of high schools (*sources: U.S. News & World Report 2023*)
- Nationally recognized in 2020 as a Project Lead The Way (PLTW) Distinguished School
- Technology Education Association of Illinois 2017 High School Program of the Year Award in Career and Technical Education (CTE)
- Google for Education Reference District, as of 2017
- 2016 Magna Award 1st Place winner in the under 5,000 enrollment category for the teamASAP Program

CURRICULUM

Evanston Township High School provides a rigorous career and college preparatory curriculum with over 250 courses. The curriculum includes an extensive range of academic courses, fine arts, career and technical education courses, and electives in all core academic areas. Honors-level credit can be earned in 160 courses in all curricular areas except physical and wellness education. ETHS offers 36 Advanced Placement (AP) courses in the areas of Career & Technical Education, English, fine arts, history/social science, mathematics, science and world languages. The Arts & Innovation Department at ETHS offers a series of six (6) Project Lead the Way (PLTW) engineering courses that integrate national academic and technical learning standards and Science, Technology, Engineering, Arts, and Mathematics (STEAM) principles.

Pathway to Honors Course. Biology 1, Humanities English, 2 English, 3 English, 1 Humanities History, Civics, US History, American Legal Systems, Geometry, 2 Algebra, Precalculus, all Fine Arts, and Career & Technical Education courses, excluding PLTW and AP courses, provide students a pathway to honors credit. These courses provide all students with an articulated road map to honors credit. Honors credit is recognized at the end of each semester based on the successful completion of the pathway.

Career Pathways and Certifications. ETHS provides career-related education and training in 15 different career areas including Project Lead The Way engineering, health sciences, water operator training, and public safety training in partnership with the Evanston Police and Fire Departments and Oakton College. Students enrolled in specific courses can earn industry-recognized certifications such as Automotive Service Excellence (student level), Level 1 Early Care and Education (ECE) credential, National Institute of Metalworking Skills (NIMS) certification, food safety and sanitation certifications, and Pharmacy Technician certification.

Northwestern University College Credit. Students who have exhausted all of the available accelerated courses in an academic area at ETHS may take advanced courses for college credit at Northwestern University through a special scholarship program.

Dual Credit. Students may dual enroll in both an ETHS class and the equivalent Oakton College or Northeastern Illinois University (NEIU) course and receive college credit. Through articulation agreements with Oakton/NEIU, students will register with the college and after successfully passing the ETHS class, will receive college credit for the course. Dual credit is currently offered in certain courses in the Arts & Innovation, Science and Mathematics Departments.

STUDENT ENROLLMENT

as of September 30, 2023

Total number of students:	**3,593**
Seniors	835
Juniors	973
Sophomores	853
Freshmen	932
Special Education Enrollment	427
Low-Income Enrollment	35%
American Indian	0.3%
Asian	4.5%
Black/African American	24.1%
Hispanic/Latino	20.2%
Native Hawaiian	0.1%
Two or more races	6.4%
White	44.4%

Data reflects federal race and ethnicity reporting categories.

CURRICULUM SNAPSHOT

- Bilingual Education
- Career and Technical Education
  - *Art/Communication, Business Management, Health Science/ Services, Industry/Engineering, Environmental/Natural Resources*
- Community Service
- Driver's Education
- English & Reading
- Fine Arts
  - *Visual Arts, Music, Speech Arts*
- History & Social Science
- Mathematics
- Physical Education
- Science
- Special Education
- Wellness Education
- World Languages
  - *American Sign Language, Mandarin Chinese, French, German, Japanese, Latin, and Spanish*

Rev. 11/2023

FOR MORE INFORMATION ABOUT ETHS, VISIT:
www.eths.k12.il.us

GRADUATION REQUIREMENTS

Students must earn a minimum of 48 semester credits and successfully complete the following core requirements to earn an ETHS diploma:

English	8	Civics	2	Reading (if required)	PASS
Mathematics	6	Physical Education	7	Consumer Education	PASS
Science	4	Wellness Education	1	Constitution Test	PASS
History & Social Sciences	4	Fine Arts / Career & Technical Education	3	State Sponsored SAT	Gr11
		Electives	13	FAFSA Completion or, as eligible, the Alternative Application for Illinois Financial Aid	

GRADING SCALE

A	4.0	B-	2.7	D+	1.3	I	Incomplete
A-	3.7	C+	2.3	D	1.0	P	Pass in Pass/Fail Course
B+	3.3	C	2.0	F	0.0	PF	Fail in Pass/Fail Course
B	3.0	C-	1.7			NC	No Credit (lack of attendance)

Highest weighted GPA in Class of 2023: 4.6556

Highest unweighted GPA in Class of 2023: 4.0000

Values are increased by .5 for honors courses (A = 4.5); by 1.0 for Advanced Placement (AP) courses (A = 5) with completion of the AP exam; and Project Lead the Way (PLTW) courses with completion of the end of course exam (A = 5). Honors and AP credit are not offered in Summer School. ETHS does not calculate class rank.

ETHS courses completed during middle school (e.g., 1 Algebra and Geometry) may be listed on transcripts and are applied toward graduation requirements. Grades earned are averaged into a student's cumulative GPA.

Transfer students receive credit only for courses they have passed which are evaluated as comparable to those offered at ETHS. Transfer courses are listed on transcripts by subject area rather than by specific title, and a P for "passed" replaces a grade. Transfer credit is not calculated in the GPA.

College/University courses appear on transcripts as pass/fail.

ADVANCED PLACEMENT (AP) EXAM SCORES

In the spring of 2023, 1,069 students (29% of the student body) took 2,418 AP exams.

NATIONAL MERIT SCHOLARSHIP PROGRAM

The ETHS Class of 2024 had 6 Semifinalists and 25 Commended Students in the National Merit Scholarship Program.

SAT TEST SCORES

Ninety-seven percent (97%) of students from the Class of 2024 took the state-administered SAT. ETHS students continue to score higher than the national average.

Class of 2024	Evidence-based Reading & Writing		Math	
	ETHS	National	ETHS	National
	543	490	524	470

FOUR-YEAR GRADUATION RATE (CLASS OF 2023) **93%**
FIVE-YEAR GRADUATION RATE (CLASS OF 2022) **96%**
Illinois calculates a 4-year graduation rate and a 5-year graduation rate for the same cohort of students.

COLLEGE ATTENDANCE RATE (CLASS OF 2021) 79%

Percent of students enrolled in college at any time during the first year after high school.

Public	47%	4-Year	67%	Out-of-State	44%
Private	32%	2-Year	13%	In-State	35%

Source: the National Student Clearinghouse as of December 23, 2022

COLLEGE AND UNIVERSITY MATRICULATION (CLASS OF 2023)

Colleges where six or more ETHS students planned to attend based on final transcript request.

Bradley University	Michigan State University	University of Illinois - Chicago
Columbia College - Chicago	Northeastern Illinois University	University of Illinois - Urbana-Champaign
DePaul University	Northern Illinois University	University of Iowa
Illinois State University	Northwestern University	University of Michigan
Indiana University	Oakton College	University of Minnesota
Loyola University	Southern Illinois University - Carbondale	University of Vermont
Macalester College	Tulane University	University of Wisconsin - Madison
Marquette University	University of Colorado - Boulder	Washington University in St. Louis

2022-23 Year in Review

EVANSTON TOWNSHIP HIGH SCHOOL

Department of Research, Evaluation & Assessment
November 2023

INTRODUCTION

The purpose of the *Year in Review* is to provide a more holistic picture of all students and their progress throughout the year. There are some key features to the annual *Year in Review* report:

- The report does not include data that are reported annually on the district report card, such as SAT test scores;
- Data that are reported in-depth in a separate board report are not included, such as student behavior data or AP scores;
- The report will contain new data elements that are aligned with district goals, including
  - postsecondary enrollment data
  - student wellbeing survey data
  - 5Essentials student survey data, and
  - career readiness measures, such as work-based learning experiences.

Some sources of data that are embedded into this report provide qualitative data that compliment traditionally reported quantitative data, including:

- 5Essentials student survey data from March 2023
- ETHS Wellbeing/Climate student survey data from February 2023
- National Student Clearinghouse data as of December 2022

Year in Review reflects not only a new approach of looking at all students enrolled during the past academic year, but also a move to incorporate more varied and nuanced measures of students' experiences at ETHS.

The colors used in the charts and graphs throughout this report reflect the colors used to identify the different wings of the ETHS main campus building. This use of color approaches data visualization through an equity lens that does not intentionally or inadvertently assign value to different groups or measurements reported in the visualizations.

DATA REPORTING

Organization of the Report

This report analyzes student data from the 2022-23 school year. The data reported represents the Class of 2023 and earlier (seniors), Class of 2024 (juniors), Class of 2025 (sophomores), and Class of 2026 (freshman). The report includes the following sections:

- Social Emotional Learning & Wellbeing – sense of belonging and connectedness survey data, student involvement in extracurricular activities
- Academic & Attendance – average daily attendance rate, GPA, cumulative weighted and unweighted, and Advanced Coursework, as measured by the percent of Class of 2023 that took at least one honors, Advanced Placement (AP), or Project Lead The Way (PLTW) level course
- Post High School Planning – career pathway information sessions, work-based learning experiences, high school graduation rates, postsecondary enrollment within first two years after high school, and six-year postsecondary graduation rates

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Overview of Student Data

Student data are reported by graduation year (Class of 2023, 2024, 2025, and 2026). Class of 2023 and earlier includes data for students who were enrolled ETHS as seniors during the 2022-2023 school year who are from earlier graduate cohorts (i.e. 2022, 2021, 2020, and 2019).

Students who transferred out of the district are not included in this report. Only students enrolled in the main campus, ALT School, and ETHS Day School are included in the analysis. Academic and career ready indicators, as well as some survey data, are not available for students in off-campus placements.

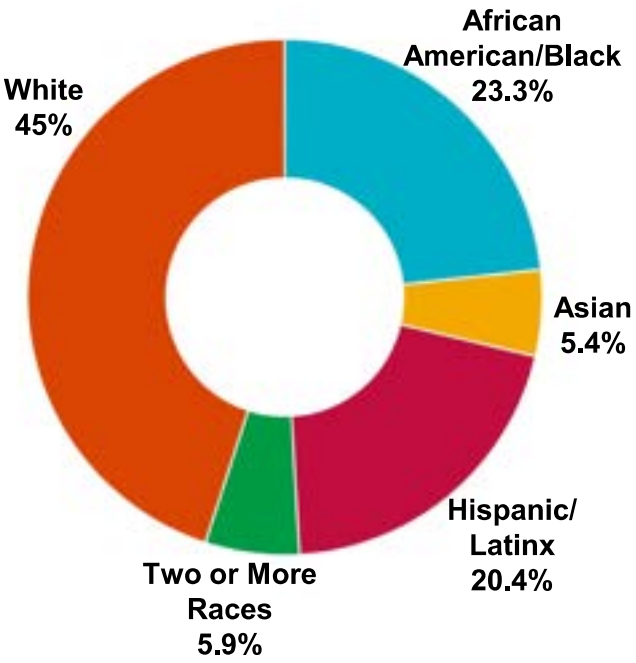
Where available, this report disaggregates data by students' race/ethnicity, gender, meal status (as measured by participation in the free- or reduced-price lunch program), and IEP placement which address the district's goal to provide an excellent education to all students given the diversity of experiences and needs within the ETHS student population. This year we also report on Multilingual Learners (ML), which now includes over 200 students.

DEMOGRAPHICS

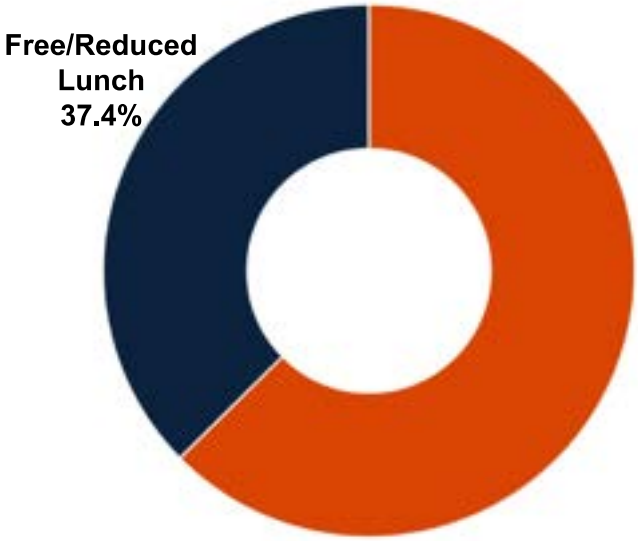
SY2023 Student Body Disaggregated by Race and Meal Status

Total N = 3549

Race/Ethnicity



Meal Status

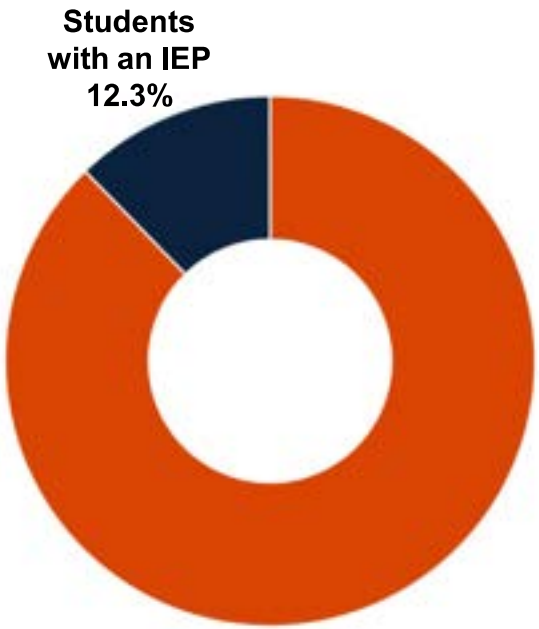


DEMOGRAPHICS

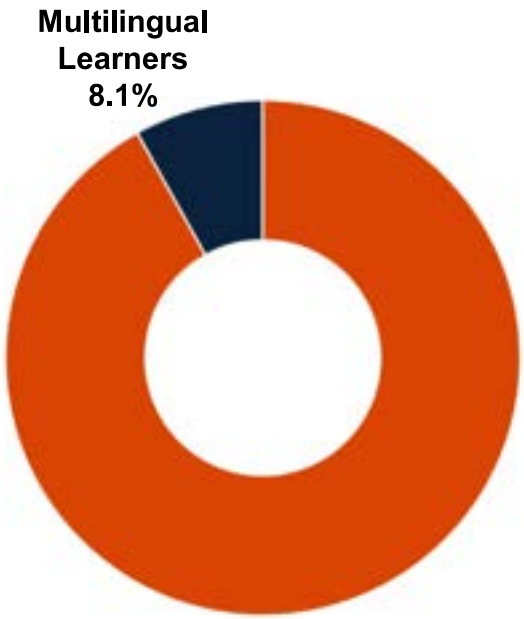
SY2023 Student Body Disaggregated by IEP and Multilingual Learner (ML) Status

Total N = 3549

IEP Status



Multilingual Learner Status

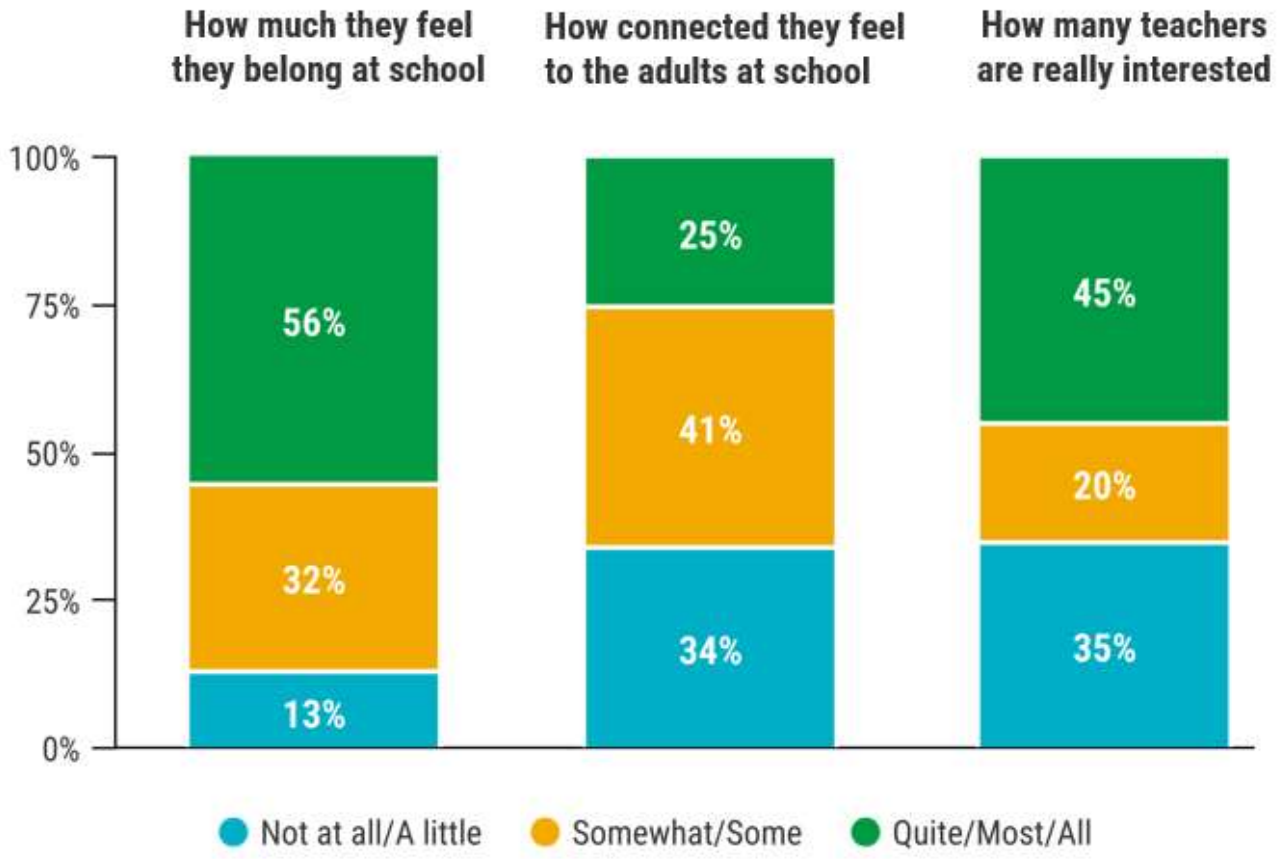


Social Emotional Learning & Wellbeing

STUDENT WELLBEING

Wellbeing/Climate Survey (February 2023)

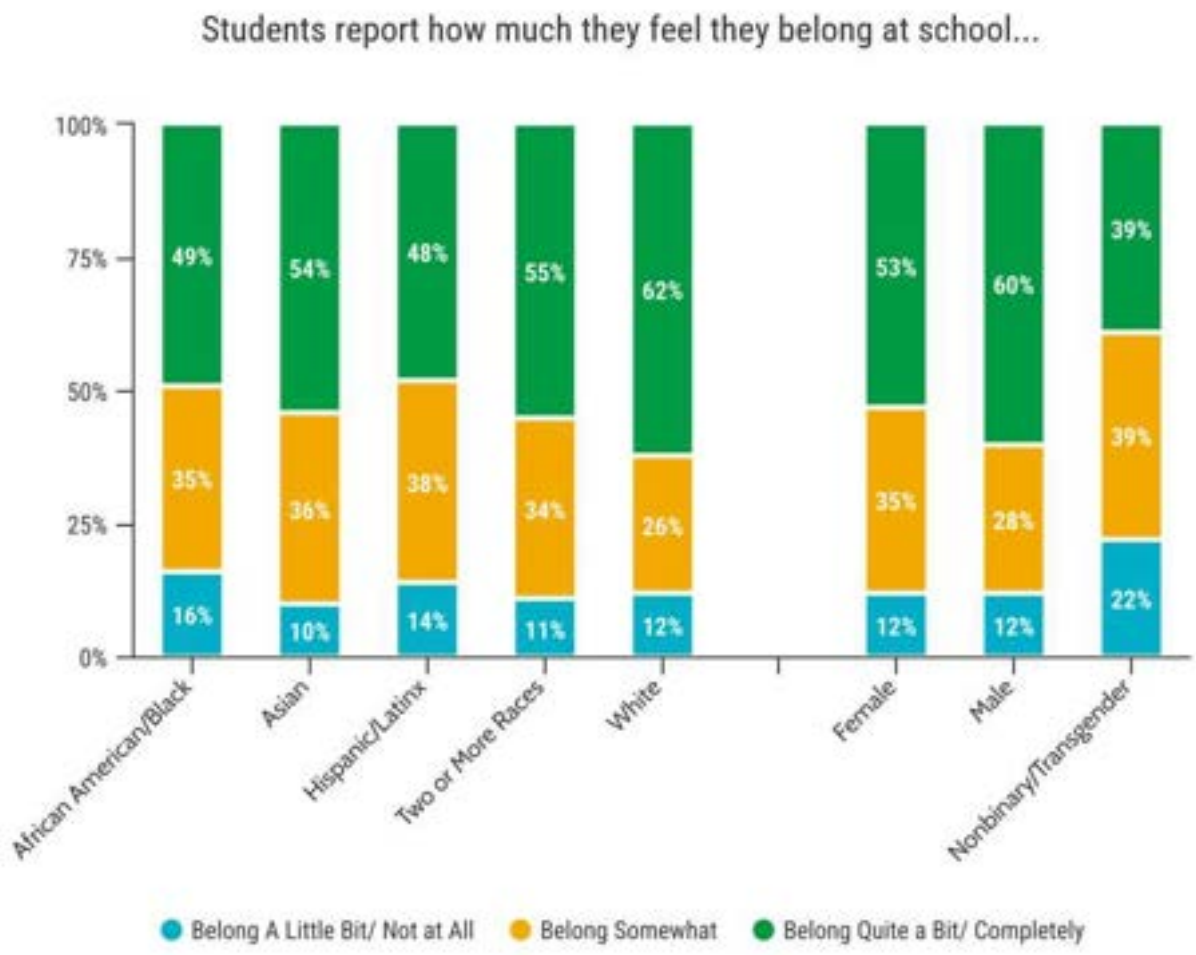
- Students were asked how much they feel like they belong at their school; how connected they feel to the adults at their school; and when their teachers ask how they are doing, how many of their teachers are really interested in their answers. The chart below shows the results for all students.
    - The Wellbeing/Climate Survey asked students to self-identify their race/ethnicity and gender identity. The sense of belonging and connectedness data are disaggregated based on how students identify themselves. The following three slides present the results disaggregated by race/ethnicity and gender identity.



STUDENT WELLBEING

Wellbeing/Climate Survey (February 2023)

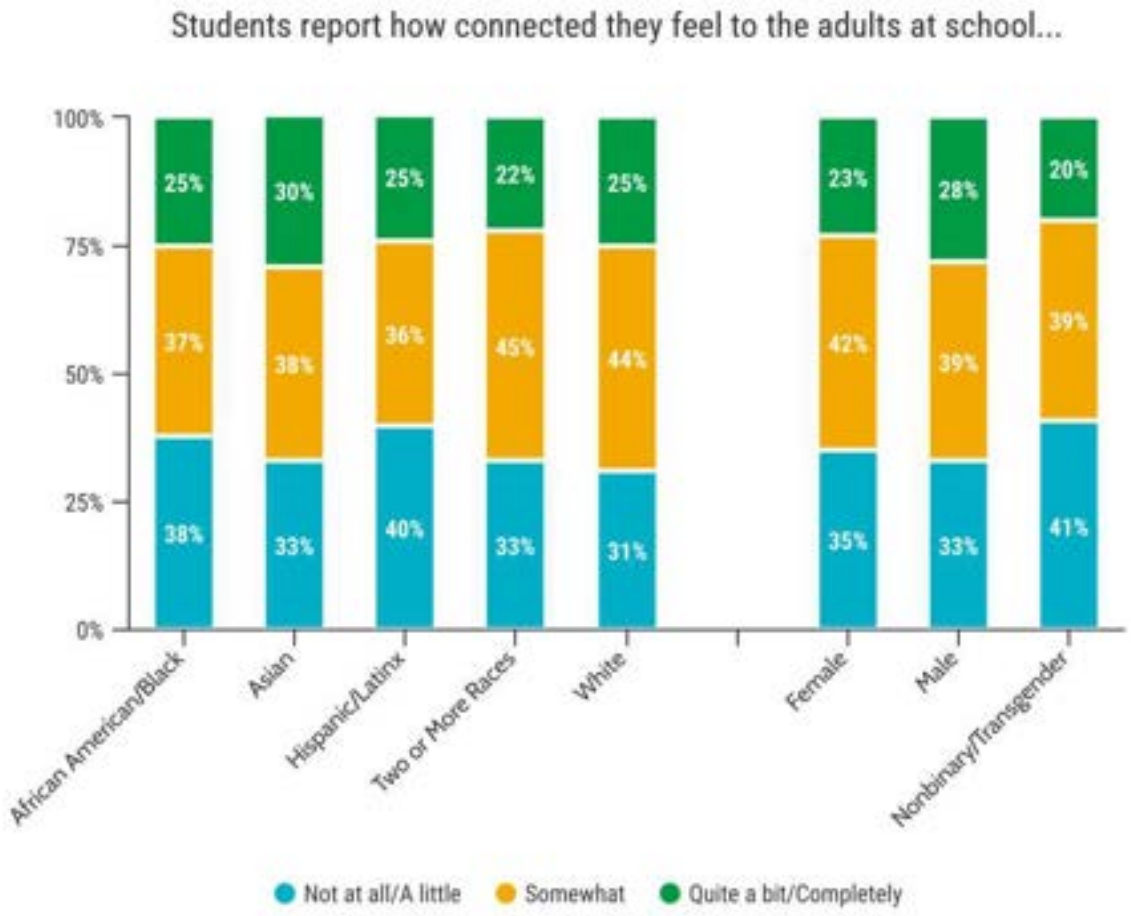
- Overall, 56% of students report that they belong quite a bit or belong completely at ETHS.
    - Students who identified as African American/Black, Hispanic/Latinx, and nonbinary/transgender were less likely to report they belong quite a bit or completely.



STUDENT WELLBEING

Wellbeing/Climate Survey (February 2023)

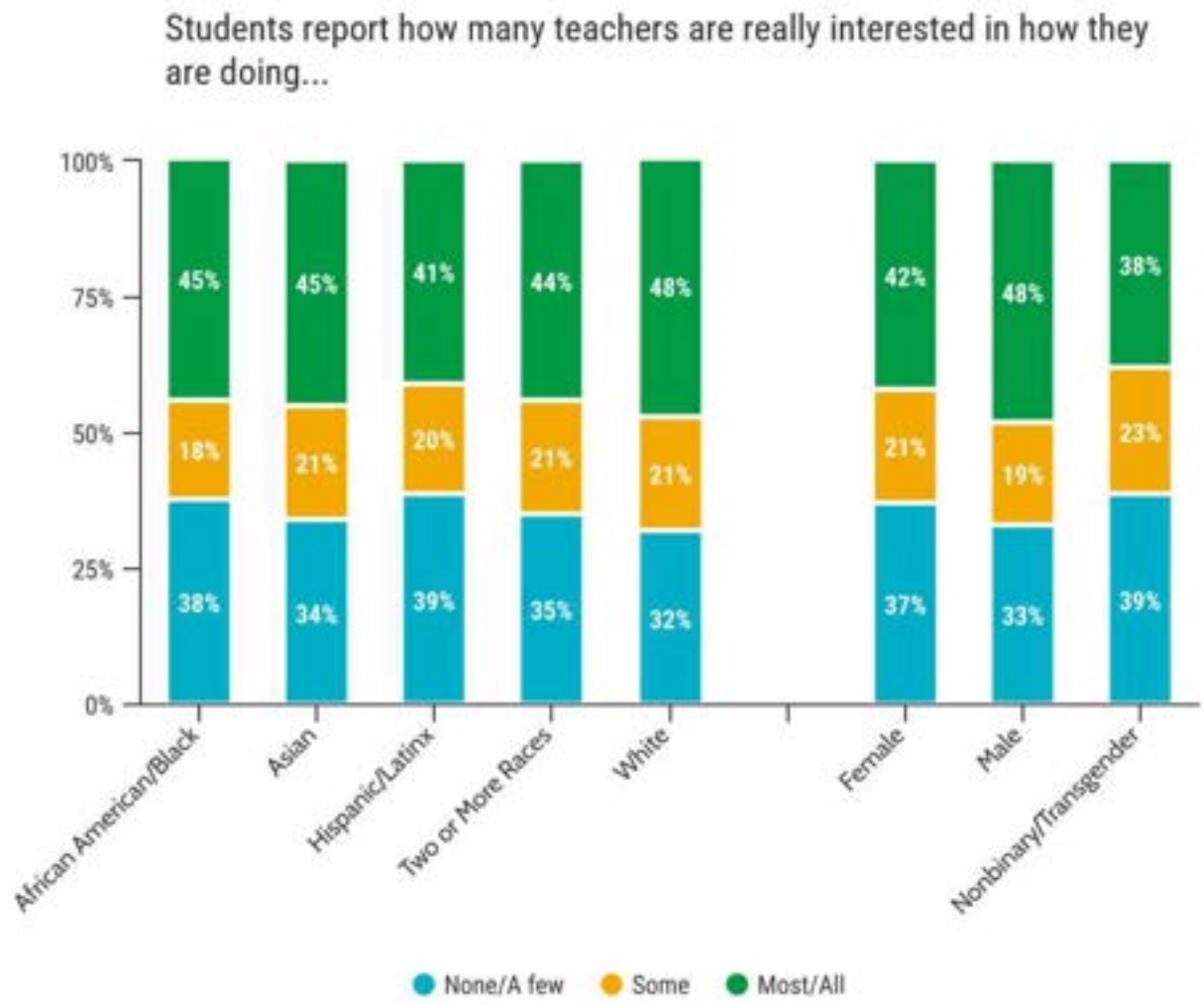
- Overall, 25% of students reported on the Wellbeing/Climate Survey they felt quite or extremely connected to adults at their school.
    - Students who identify as Asian and students who identify as male are more likely to report feeling quite or extremely connected to their school.
- Overall, 34% of students reported feeling only slightly connected or not connected at all to adults at their school.



STUDENT WELLBEING

Wellbeing/Climate Survey (February 2023)

- Overall, 45% of students reported that most or all of their teachers are really interested in how they are doing.
    - Students who identify as nonbinary/transgender were less likely to report that most or all of their teachers are really interested in how they are doing.



STUDENT WELLBEING

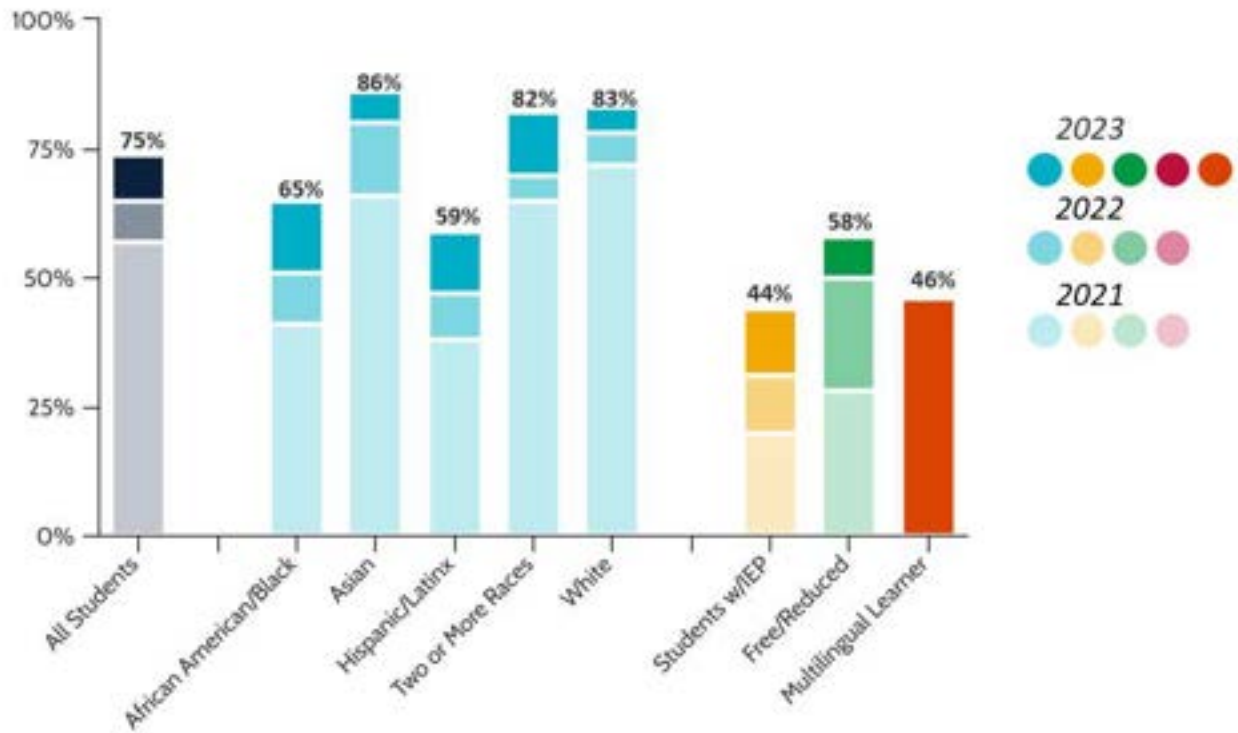
5Essentials Survey (March 2023)

- The majority of students who took the 5Essentials survey reported feeling safe, comfortable, and respected with their teachers at school.
    - The percent of students who agree their teachers make them feel welcome (93%) is higher in SY2023 than the previous school year (89% in SY2022).

STUDENT WELLBEING - SCHOOL INVOLVEMENT

One of the district goals is to have all students participate in at least one extracurricular activity, including athletics, student activities & clubs, and fine arts programs. The chart below shows the percent of students participating in at least one extracurricular activity in school year 2023. The two lighter sections represent student participation in extracurricular activities in 2021 and 2022. In 2023 there were 184 different athletic teams, clubs or fine arts programs that students can access.

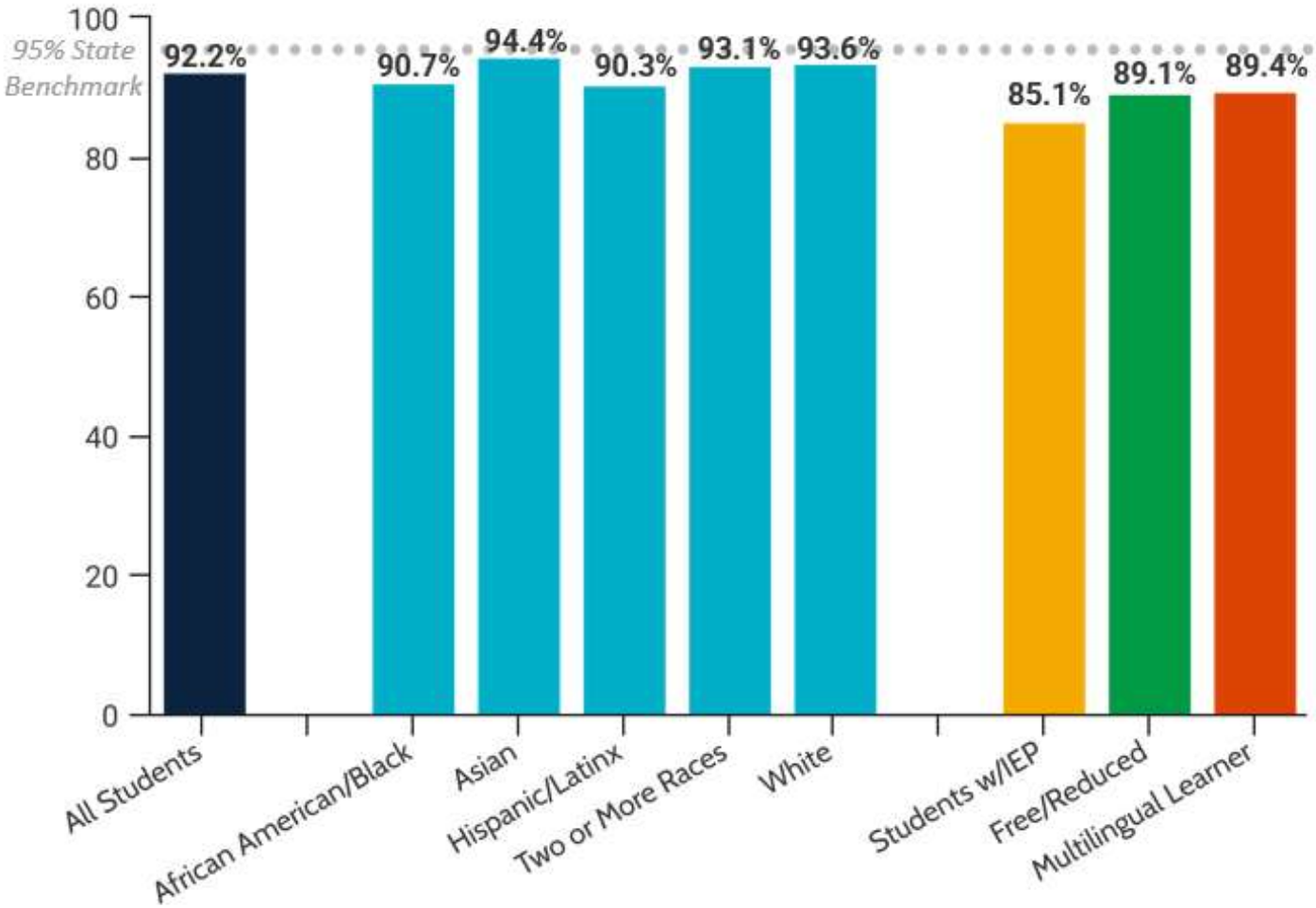
SY2023 saw an increase in extracurricular participation over SY2021 and SY2022, but not to the same level of participation as SY2020 before the global pandemic. Reengaging after remote learning continues to have negative impact on extracurricular participation for students with an IEP and students eligible for free or reduced price lunch, followed by Latinx and African American/Black students. In SY2023, 91% of students participated in at least one extracurricular activity or schoolwide event such as a student summit, homecoming or prom, compared to 85% in SY2022.



Academic & Attendance

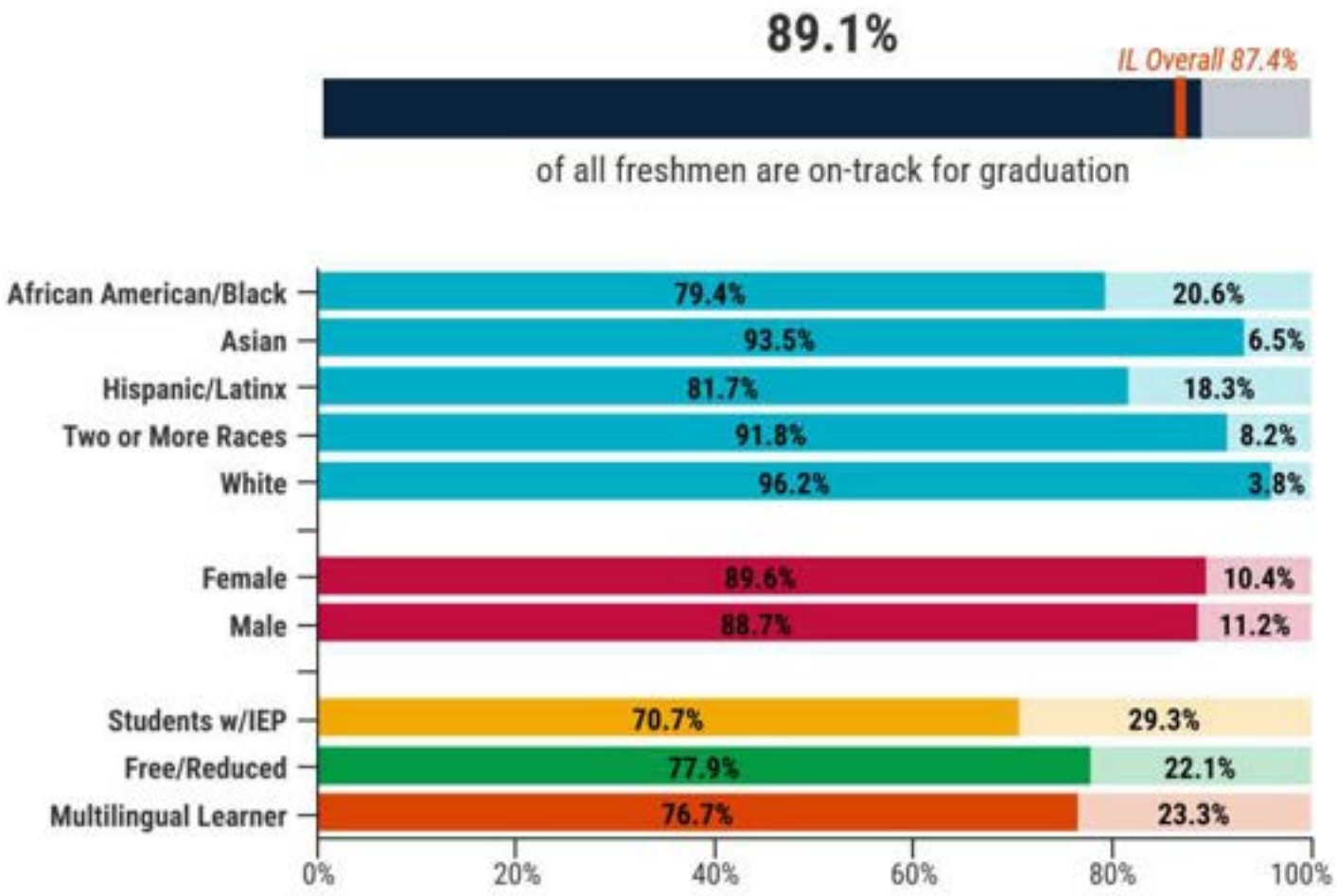
ATTENDANCE

- In SY2022-23, the average attendance rate for all students was 92.2%; the average for the state of IL was 91.2% (IL Report Card 2022-23). The IL State Board of Education's average daily attendance rate benchmark is 95%.
- In SY2022-23, attendance rates are very similar to the 2021-22 school year but remain lower compared to 2020-21, reflecting a continued adjustment back to in-person learning two years after remote learning during the Covid-19 pandemic.



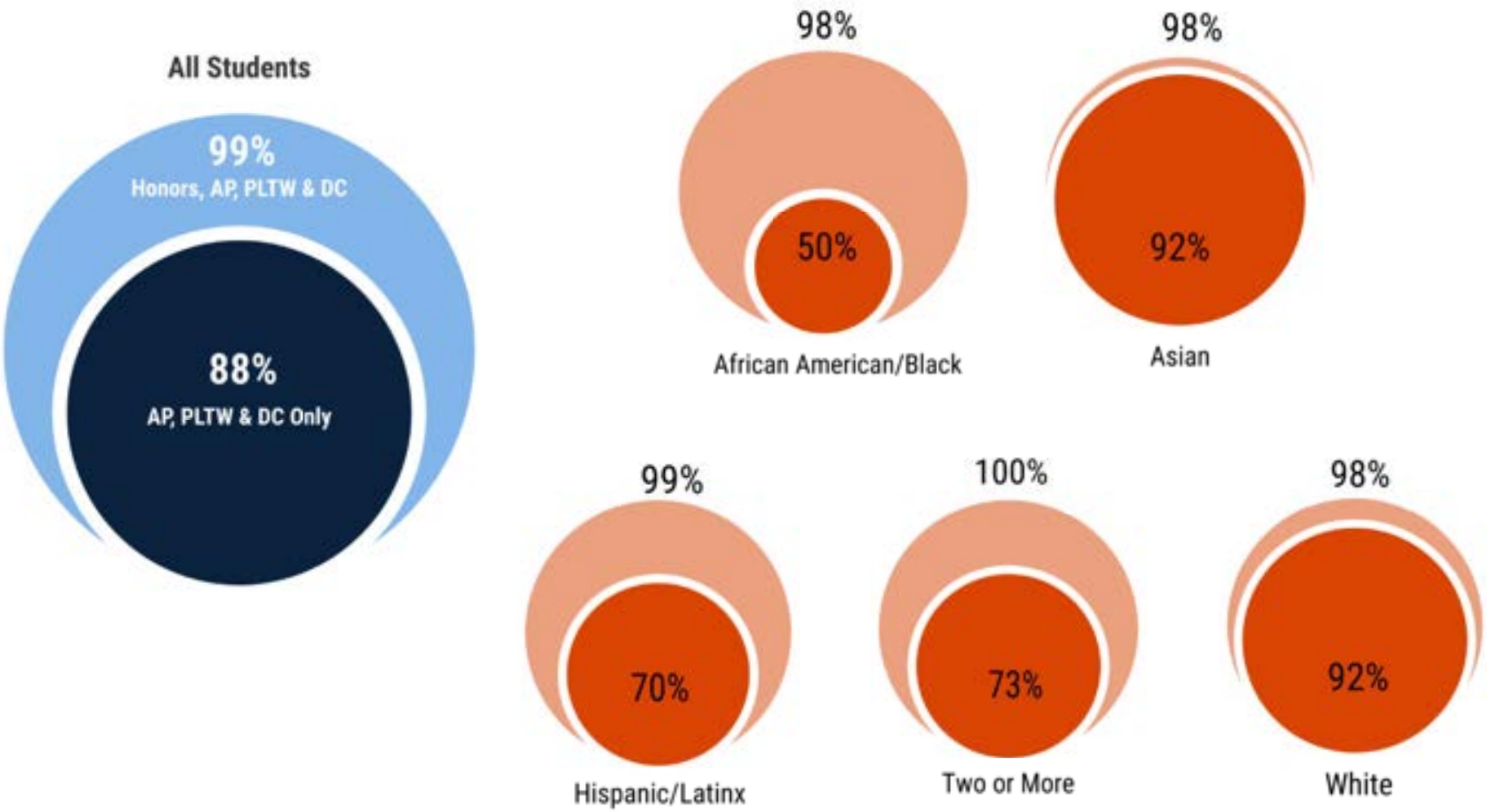
ACADEMIC MEASURES - FRESHMAN ON-TRACK

- According to the IL Report Card, students on track have completed 10 semester credits and have earned no more than one semester "F" in a core course (English, math, science, and social science).
- Overall, 89.1% of freshman in the Class of 2026 are on track for graduation. This is higher than the state average of 87.4%



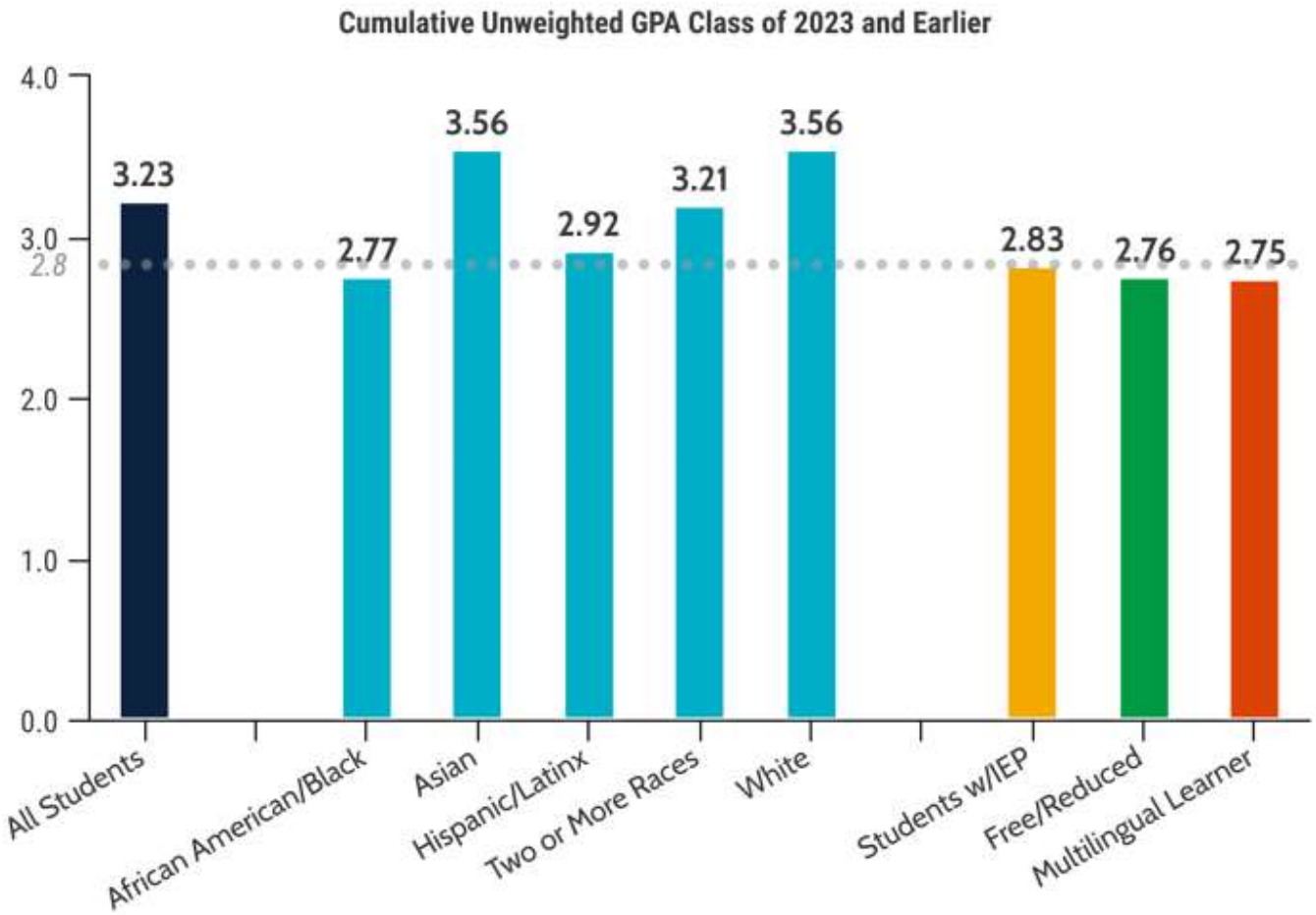
ACADEMIC MEASURES - ADVANCED COURSEWORK

- 99% of all seniors (Class of 2023 & Earlier) took at least one honors, Dual-Credit, AP, or PLTW course while enrolled at ETHS;
  - 88% of seniors took at least one Dual-Credit, AP, or PLTW course while enrolled at ETHS.



ACADEMIC MEASURES – GPA

- For Seniors (Class of 2023 & Earlier), the average cumulative unweighted GPA was 3.23 on a 4.0 scale. One of the indicators used by the IL State Board of Education to determine if students are College and Career Ready is a cumulative unweighted GPA of 2.8 or better.
    - All student subgroups had an average cumulative unweighted GPAs near or above the benchmark of 2.8.

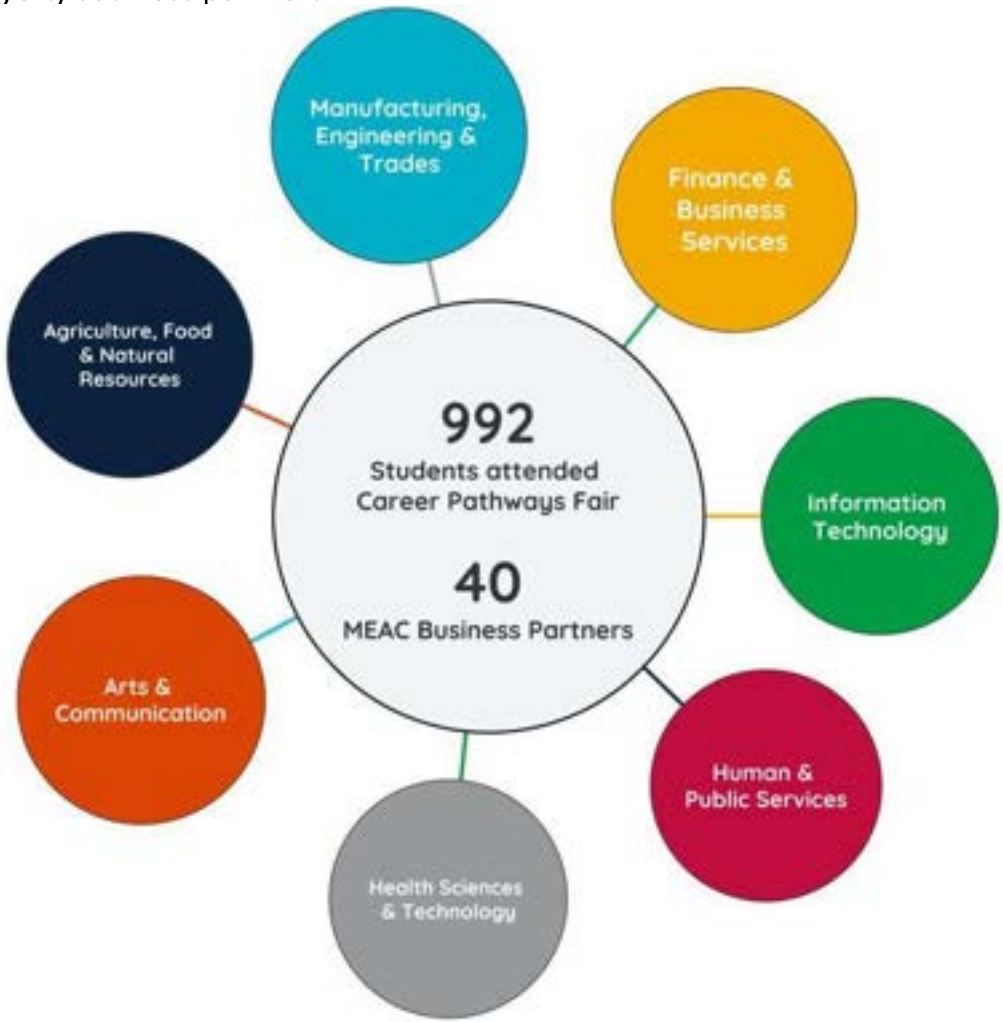


Post High School Planning

COLLEGE & CAREER READINESS - CAREER PATHWAY INFORMATION SESSIONS

992 students attended the Career Pathways Fair in March 2023, with 40 of the Mayor's Employer Advisory Council (MEAC) business partners and military reps present.

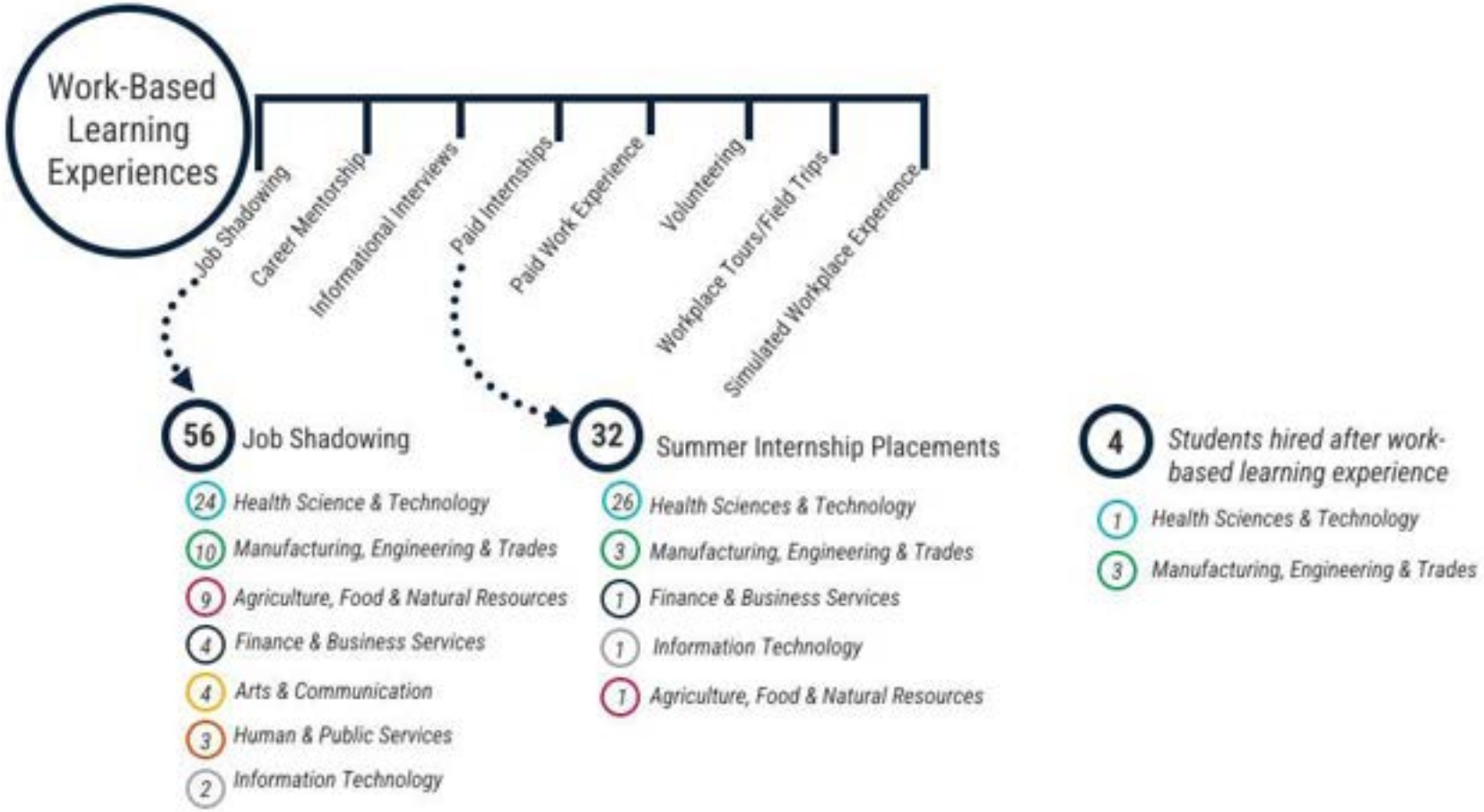
1042 students attended ETHS's Aviation Career Exploration Day in SY2023, which included participation from 20 local employers/business partners.



COLLEGE & CAREER READINESS - WORK-BASED LEARNING EXPERIENCES

Students participated in Work-Based Learning Experiences (WBLEs) in SY2022-23, including job shadowing during spring break and summer internships. WBLEs are an educational approach that use the workplace or real work to provide students with the knowledge and skills that help them connect school experiences to real-life work activities and future career opportunities. Direct employer or community involvement is an essential component of the WBLE to ensure in-depth student engagement.

In SY2022-23, 56 students participated in job shadowing during spring break, 32 students participated in paid summer internships, and 4 students were hired after completing their work-based learning experience.

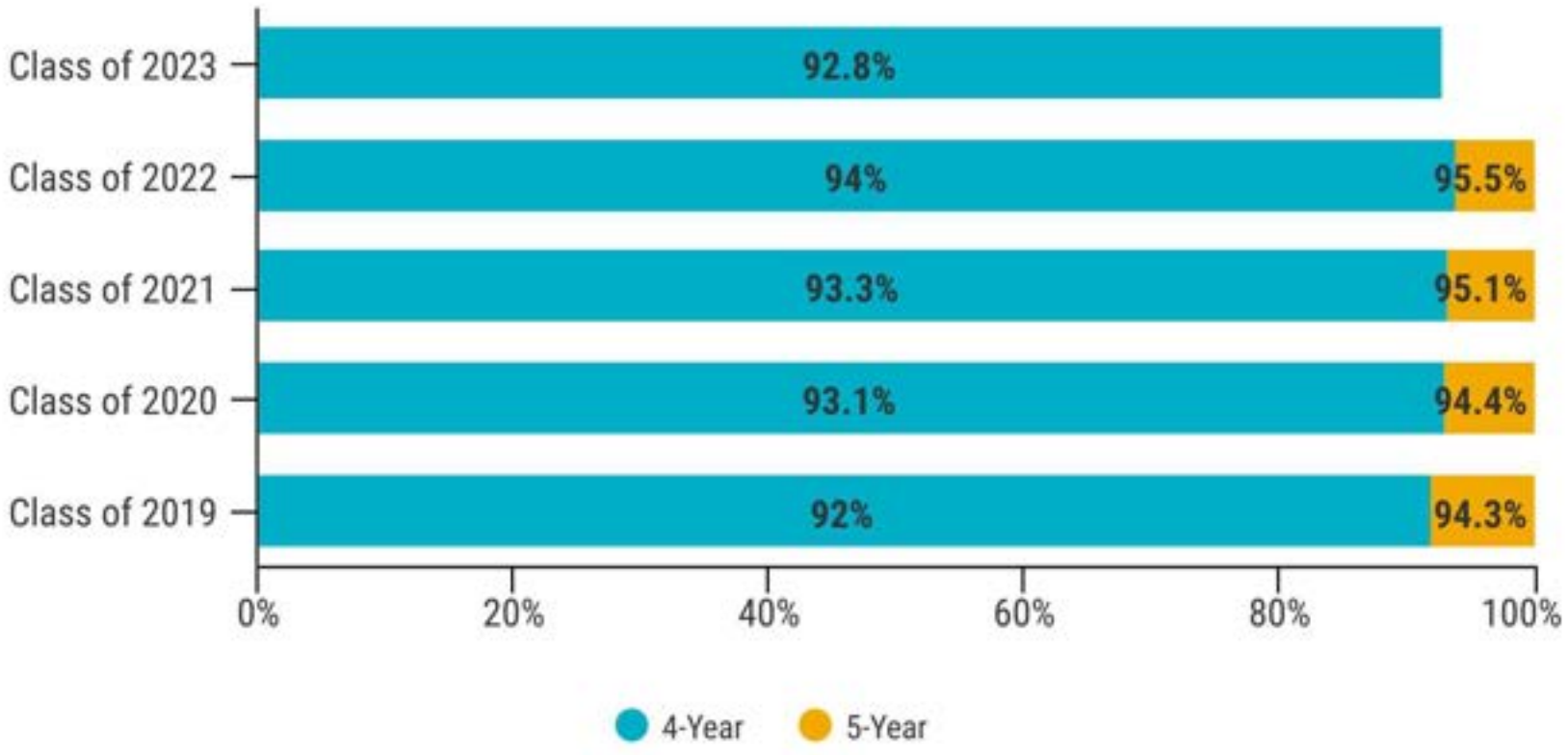


COLLEGE & CAREER READINESS - GRADUATION RATE

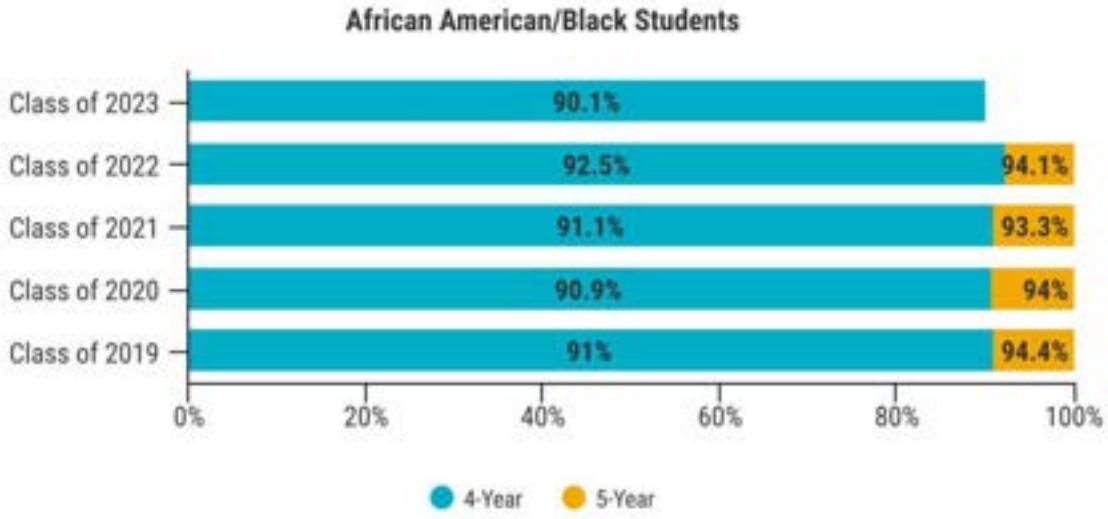
Graduation Rates by Cohort

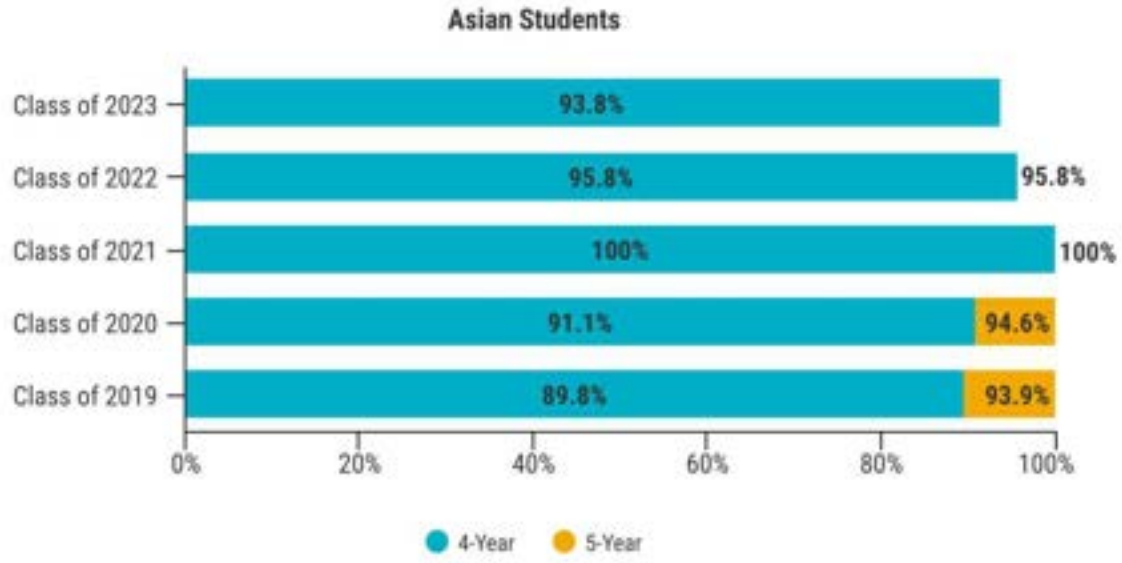
Four-year and five-year rates by cohort, as reported on the IL Report Card, are presented in the charts below. Six-year graduation rates are provided for students with an IEP and Multilingual Learner students only. For all other student groups the six-year graduation represent an incremental increase over five-year graduation rates, and can be found on the IL Report Card.

Four-Year and Five-Year Graduation Rates by Cohort – All Students

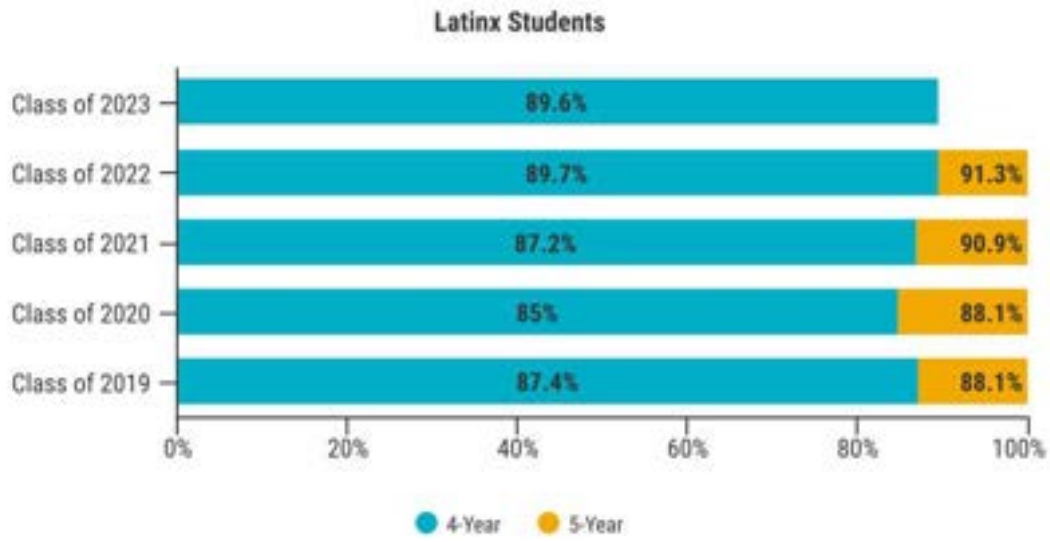


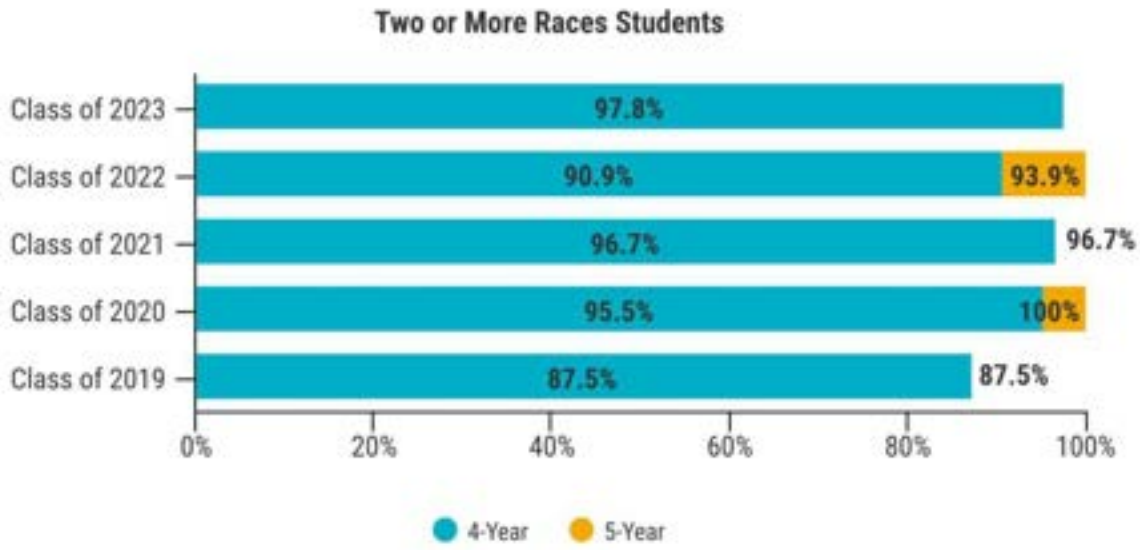
COLLEGE & CAREER READINESS – 4 YEAR & 5 YEAR GRADUATION RATES



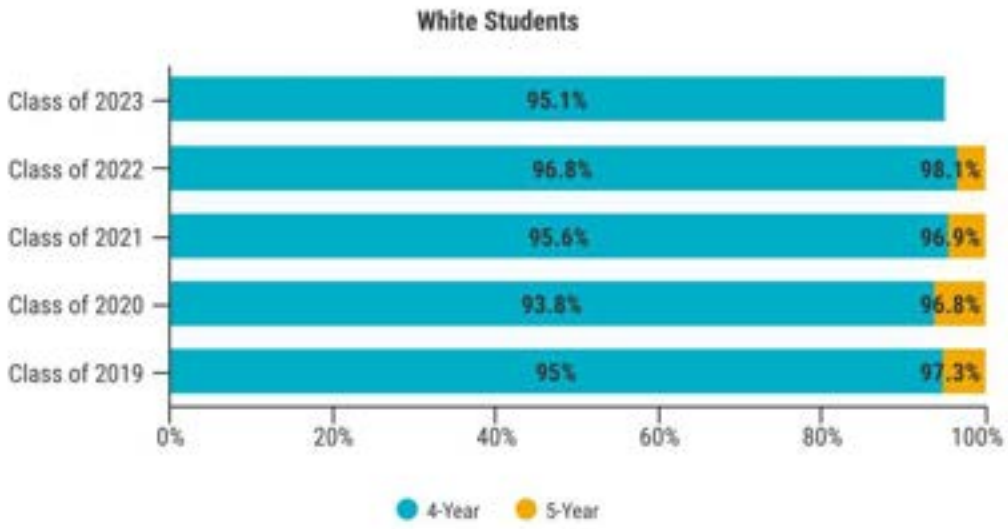


COLLEGE & CAREER READINESS - 4 YEAR & 5 YEAR GRADUATION RATES

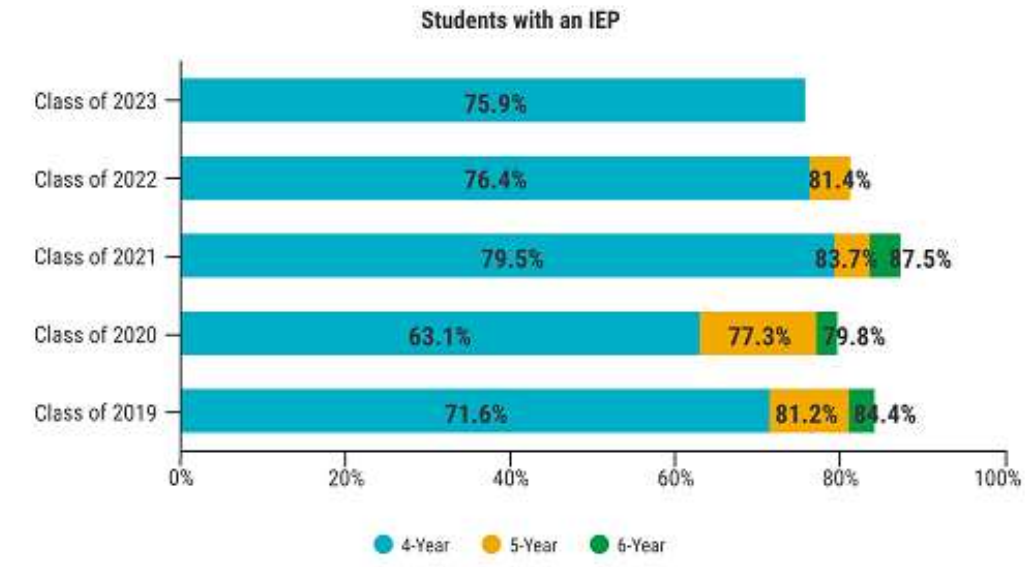


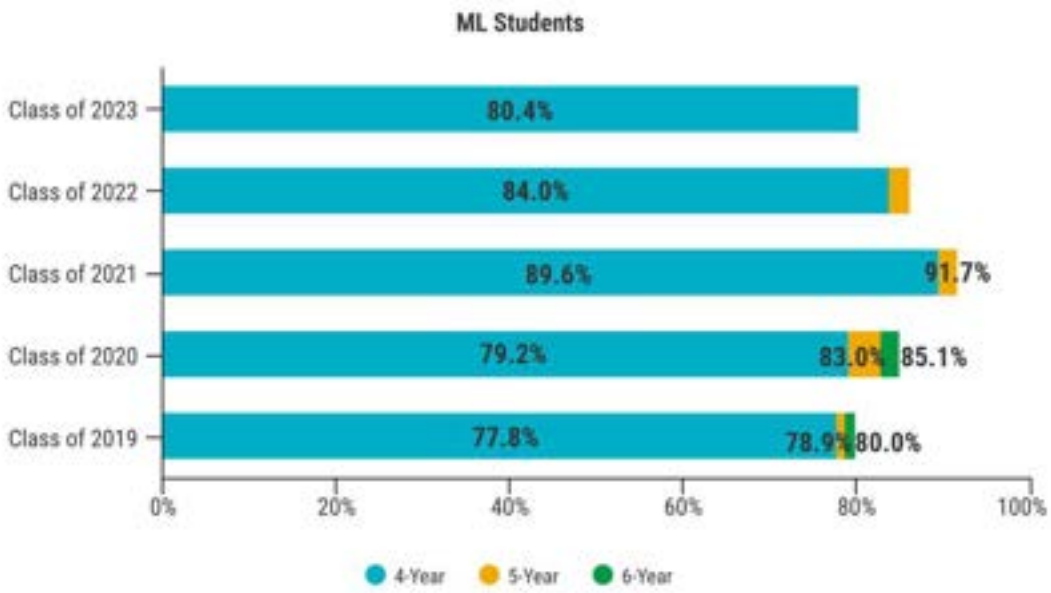


COLLEGE & CAREER READINESS - 4 YEAR & 5 YEAR GRADUATION RATES



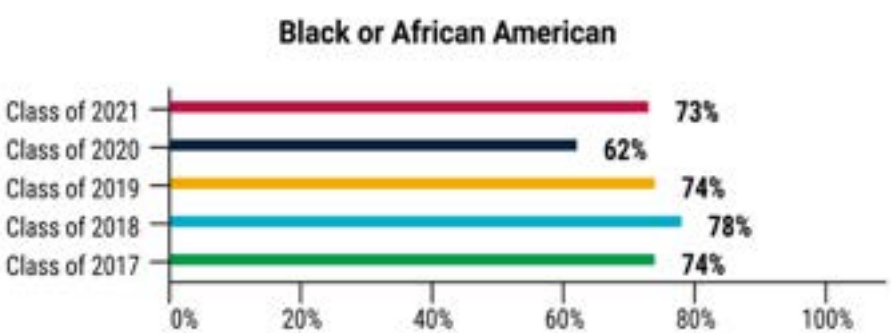
COLLEGE & CAREER READINESS - 4 YEAR, 5 YEAR & 6 YEAR GRADUATION RATES

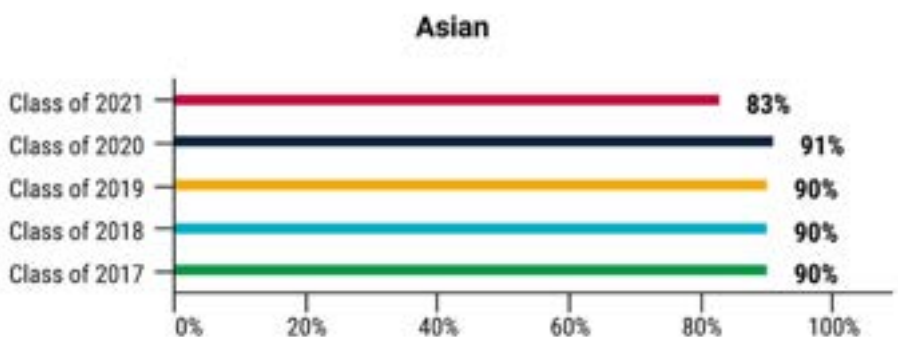


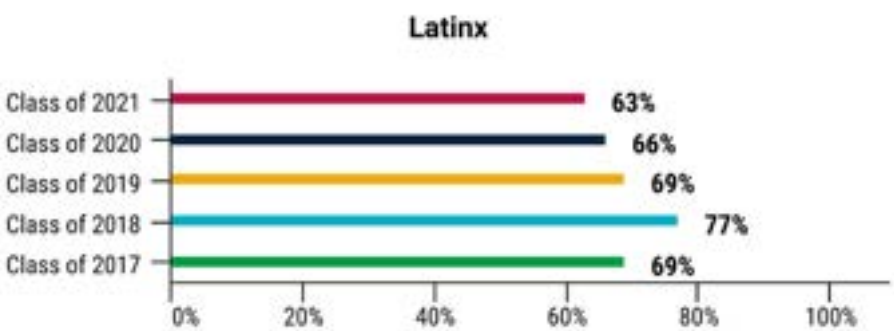


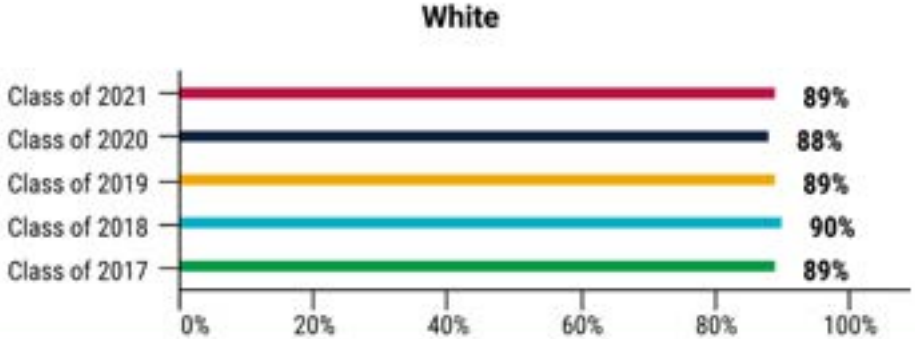
POSTSECONDARY ENROLLMENT – FIRST 2 YEARS AFTER HIGH SCHOOL

National Student Clearinghouse provides postsecondary enrollment data for colleges and universities nationwide, including 2-year and 4-year schools, public and private, in-state and out-of-state schools. The data reported below reflects postsecondary enrollments anytime during the first two years after high school.



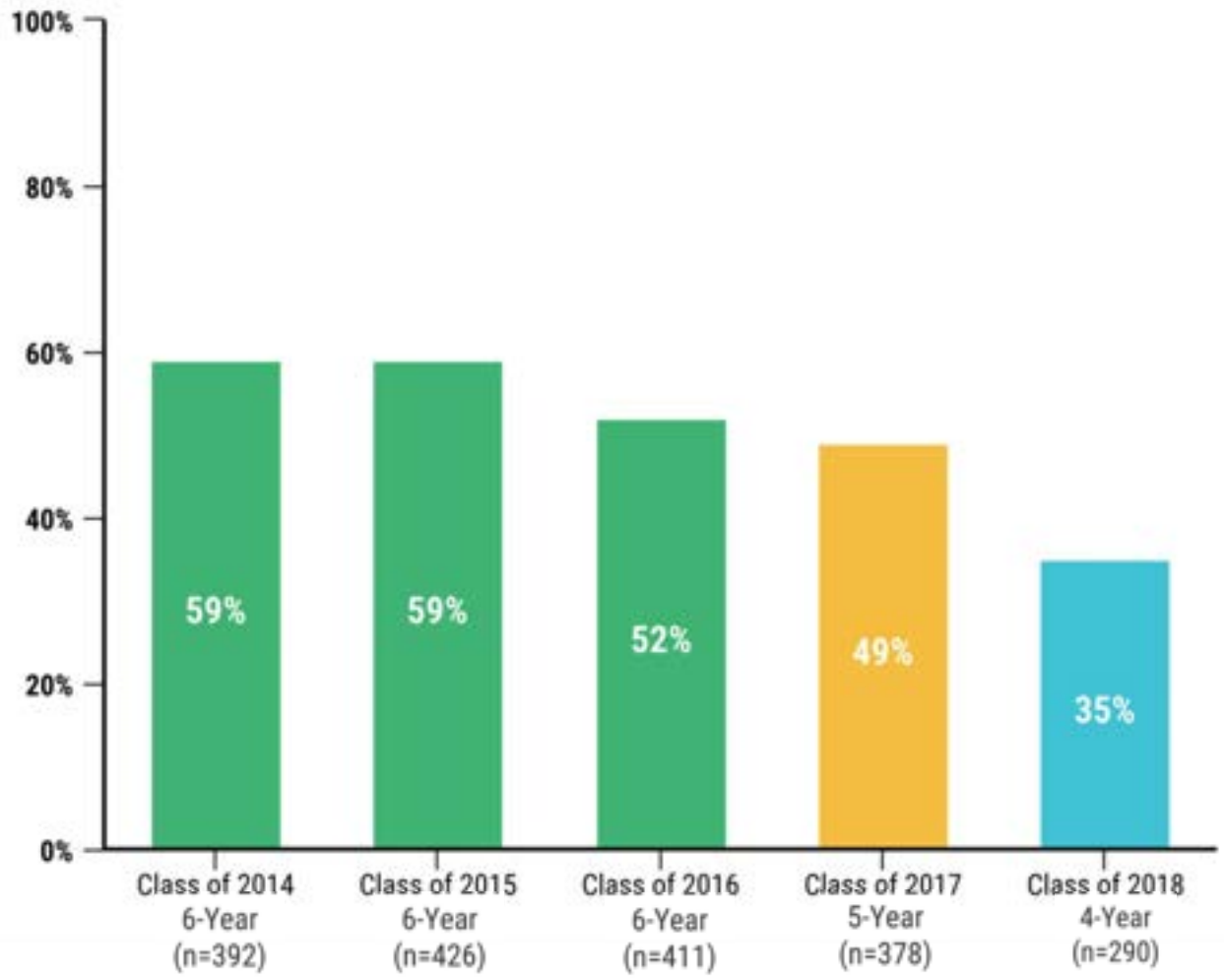






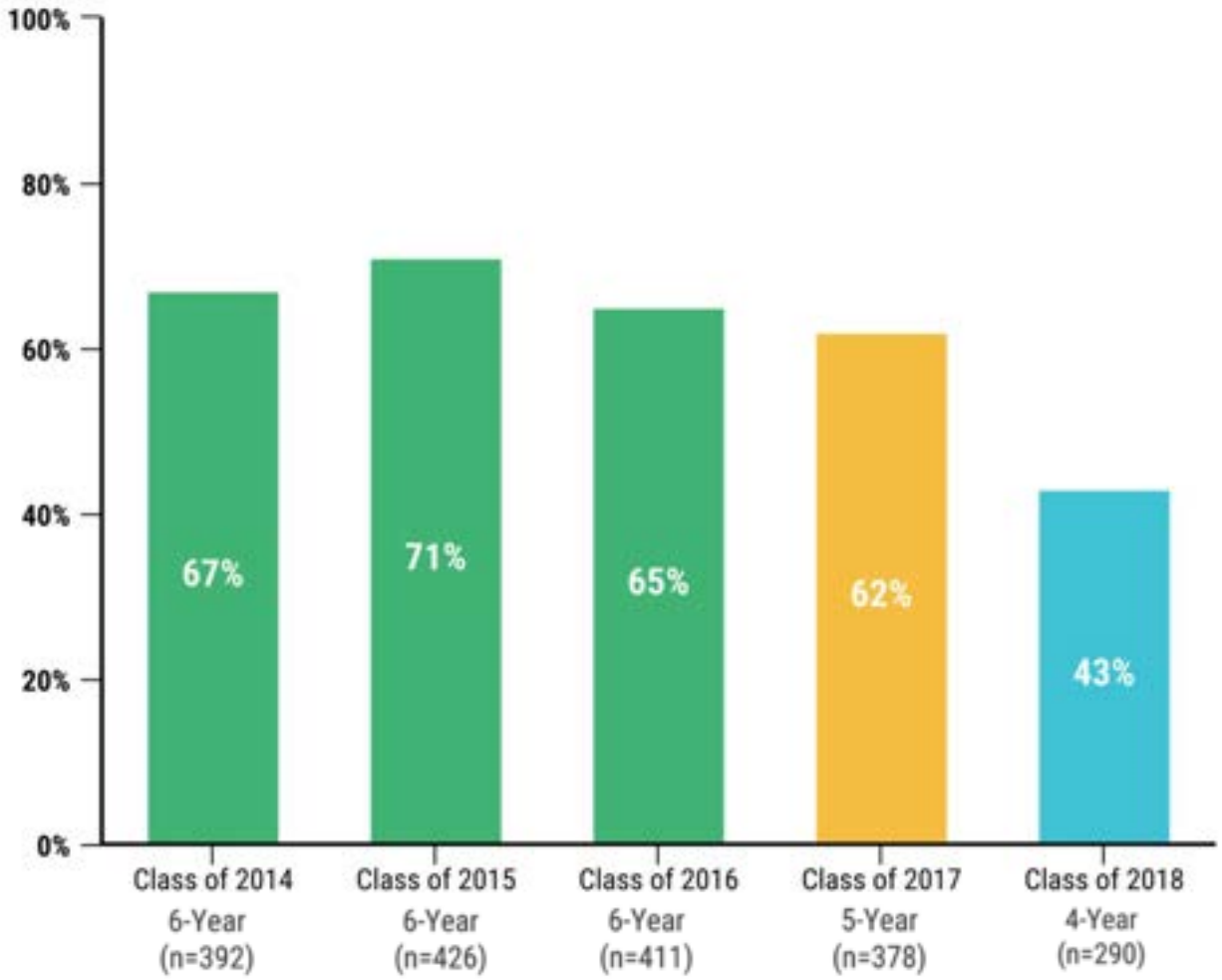
POSTSECONDARY GRADUATION RATE – ENTIRE COHORT

- National Student Clearinghouse provides postsecondary graduation rate data for colleges and universities nationwide. The data include students who graduated with associate degrees under 4 years, as well as those who obtained bachelor's and master's degrees within 6 years.
- Postsecondary graduation data are currently available for the ETHS Class of 2014, Class of 2015, and Class of 2016 (after 6 years), Class of 2017 (after 5 years), and Class of 2018 (after 4 years)



POSTSECONDARY GRADUATION RATE – ENROLLED 2 YEARS AFTER HIGH SCHOOL

- Postsecondary graduation rate only for students who enrolled anytime during the first two years after high school are presented below.
- The 6-year postsecondary graduation rate for ETHS graduates that enrolled in postsecondary institution during first two years after high school is 68% for Class of 2016, which is higher than the national 6-year completion rate of 62.2% based on the fall 2016 cohort of beginning college students, and higher than the 6-year postsecondary graduation rate in Illinois of 64.6% [*Completing College 2023,* National Student Clearinghouse].



Appendix

Table 1. Composition of Student Body, School Year 2022-23

	All Grades		Class of 2023 (Seniors)		Class of 2024 (Juniors)		Class of 2025 (Sophomores)		Class of 2026 (Freshmen)	
	N	% In Grade	N	% In Grade	N	% In Grade	N	% In Grade	N	% In Grade
All Students	3549		929		857		937		826	
Race/Ethnicity										
African American/Black	827	23.3%	206	22.2%	219	25.6%	223	23.8%	179	21.7%
Asian	190	5.4%	64	6.9%	42	4.9%	52	5.5%	32	3.9%
Hispanic/Latinx	724	20.4%	198	21.3%	172	20.1%	179	19.1%	175	21.2%
Two or More	201	5.7%	45	4.8%	39	4.6%	43	4.6%	74	9.0%
White	1593	44.9%	416	44.8%	382	44.6%	433	46.2%	362	43.8%
Gender										
Female	1708	48.1%	453	48.8%	402	46.9%	469	50.1%	384	46.5%
Male	1841	51.9%	476	51.2%	455	53.1%	468	49.9%	442	53.5%
IEP Status										
Has IEP	435	12.3%	129	13.9%	100	11.7%	113	12.1%	93	11.3%
Meal Status										
Free/Reduced Lunch	1327	37.4%	357	38.4%	315	36.8%	331	35.3%	324	39.2%
ML Status										
Multilingual Learner	287	8.1%	60	6.5%	63	7.4%	70	7.5%	94	11.4%

Table 2: Average Cumulative Unweighted & Weighted GPA, School Year 2022-23

	Class of 2023 (Seniors)			Class of 2024 (Juniors)			Class of 2025 (Sophomores)			Class of 2026 (Freshmen)		
	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted
All Students	929	3.23	3.55	857	3.24	3.54	937	3.24	3.50	826	3.16	3.42
Race/Ethnicity												
African American/Black	206	2.77	2.96	219	2.81	3.00	223	2.82	2.98	179	2.54	2.68
Asian	64	3.56	3.96	42	3.51	3.89	52	3.65	3.99	32	3.38	3.68
Hispanic/Latinx	198	2.92	3.16	172	2.85	3.07	179	2.89	3.08	175	2.76	2.94
Two or More	45	3.21	3.52	39	3.46	3.82	43	3.05	3.30	74	3.39	3.68
White	416	3.56	3.97	382	3.61	4.00	433	3.58	3.91	362	3.60	3.94
Gender												
Female	453	3.36	3.71	402	3.31	3.62	469	3.34	3.63	384	3.26	3.53
Male	476	3.11	3.39	455	3.18	3.47	468	3.14	3.38	442	3.08	3.32
IEP Status												
Has IEP	129	2.83	2.90	100	2.75	2.83	113	2.78	2.85	93	2.69	2.78
Meal Status												
Free/Reduced Lunch	357	2.76	2.95	315	2.74	2.92	331	2.72	2.88	324	2.57	2.72
ML Status												
Multilingual Learner	60	2.75	2.88	63	2.64	2.77	70	2.69	2.78	94	2.56	2.68

Table 3: Average Attendance Rates, School Year 2022-23

	All Grades		Class of 2023 (Seniors)		Class of 2024 (Juniors)		Class of 2025 (Sophomores)		Class of 2026 (Freshmen)	
	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate
All Students	3549	92.5%	929	90.9%	857	92.5%	937	93.4%	826	93.1%
Race/Ethnicity										
African American/Black	827	90.8%	206	88.5%	219	91.2%	223	92.7%	179	90.3%
Asian	190	94.2%	64	93.6%	42	94.0%	52	96.1%	32	92.5%
Hispanic/Latinx	724	90.5%	198	88.1%	172	90.6%	179	92.2%	175	91.4%
Two or More	201	93.1%	45	92.4%	39	94.3%	43	91.2%	74	94.1%
White	1593	94.0%	416	92.9%	382	93.8%	433	94.3%	362	95.1%
Gender										
Female	1708	92.2%	453	90.9%	402	91.8%	469	93.0%	384	92.9%
Male	1841	92.7%	476	90.9%	455	93.1%	468	93.8%	442	93.1%
IEP Status										
Has IEP	435	87.5%	129	86.8%	100	86.6%	113	89.2%	93	87.5%
Meal Status										
Free/Reduced Lunch	1327	89.4%	357	87.4%	315	89.5%	331	91.0%	324	89.7%
ML Status										
Multilingual Learner	287	89.9%	60	86.5%	63	91.6%	70	91.4%	94	89.8%

Table 4: STEM* Course Enrollment by Race and Gender for the Classes of 2013, 2018 & 2023

***STEM Courses include PLTW and Advanced Placement math and science courses**

All STEM Courses	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		1049			801		1384			866		1680		
Race/Ethnicity															
African American/Black	214	30.1%	104	9.9%	33%	218	27.2%	127	9.2%	34%	190	21.9%	140	8.3%	38%
Asian	34	4.8%	70	6.7%	139%	44	5.5%	93	6.7%	122%	61	7.0%	185	11.0%	156%
Hispanic/Latinx	87	12.3%	72	6.9%	56%	135	16.9%	147	10.6%	63%	170	19.6%	210	12.5%	64%
Two or More	35	4.9%	66	6.3%	128%	32	4.0%	59	4.3%	107%	44	5.1%	88	5.2%	103%
White	332	46.8%	733	69.9%	149%	372	46.4%	958	69.2%	149%	401	46.3%	1057	62.9%	136%
Gender															
Female	350	49.3%	459	43.8%	89%	376	46.9%	526	38.0%	81%	423	48.8%	735	43.8%	90%
Male	360	50.7%	590	56.2%	111%	425	53.1%	858	62.0%	117%	443	51.2%	945	56.3%	110%

PLTW Courses	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		144			801		253			866		691		
Race/Ethnicity															
African American/Black	214	30.1%	30	20.8%	69%	218	27.2%	42	16.6%	61%	190	21.9%	109	15.8%	72%
Asian	34	4.8%	5	3.5%	73%	44	5.5%	10	4.0%	72%	61	7.0%	40	5.8%	82%
Hispanic/Latinx	87	12.3%	23	16.0%	130%	135	16.9%	38	15.0%	89%	170	19.6%	112	16.2%	83%
Two or More	35	4.9%	6	4.2%	85%	32	4.0%	14	5.5%	139%	44	5.1%	37	5.4%	105%
White	332	46.8%	80	55.6%	119%	372	46.4%	149	58.9%	127%	401	46.3%	393	56.9%	123%
Gender															
Female	350	49.3%	12	8.3%	17%	376	46.9%	39	15.4%	33%	423	48.8%	139	20.1%	41%
Male	360	50.7%	132	91.7%	181%	425	53.1%	214	84.6%	159%	443	51.2%	552	79.9%	156%

Table 4 cont.: STEM* Course Enrollment by Race and Gender for the Classes of 2013, 2018 & 2023

***STEM Courses include PLTW and Advanced Placement math and science courses**

AP Math Courses	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		1049			801		1384			866		1680		
Race/Ethnicity															
African American/Black	214	30.1%	104	9.9%	33%	218	27.2%	127	9.2%	34%	190	21.9%	140	8.3%	38%
Asian	34	4.8%	70	6.7%	139%	44	5.5%	93	6.7%	122%	61	7.0%	185	11.0%	156%
Hispanic/Latinx	87	12.3%	72	6.9%	56%	135	16.9%	147	10.6%	63%	170	19.6%	210	12.5%	64%
Two or More	35	4.9%	66	6.3%	128%	32	4.0%	59	4.3%	107%	44	5.1%	88	5.2%	103%
White	332	46.8%	733	69.9%	149%	372	46.4%	958	69.2%	149%	401	46.3%	1057	62.9%	136%
Gender															
Female	350	49.3%	225	21.4%	44%	376	46.9%	241	17.4%	37%	423	48.8%	355	21.1%	43%
Male	360	50.7%	252	24.0%	47%	425	53.1%	375	27.1%	51%	443	51.2%	436	26.0%	51%

AP Life Sciences Courses	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		153			801		134			866		174		
Race/Ethnicity															
African American/Black	214	30.1%	12	7.8%	26%	218	27.2%	16	11.9%	44%	190	21.9%	10	5.7%	26%
Asian	34	4.8%	12	7.8%	164%	44	5.5%	9	6.7%	122%	61	7.0%	21	12.1%	171%
Hispanic/Latinx	87	12.3%	5	3.3%	27%	135	16.9%	16	11.9%	71%	170	19.6%	25	14.4%	73%
Two or More	35	4.9%	12	7.8%	159%	32	4.0%	4	3.0%	75%	44	5.1%	6	3.4%	68%
White	332	46.8%	109	71.2%	152%	372	46.4%	89	66.4%	143%	401	46.3%	112	64.4%	139%
Gender															
Female	350	49.3%	98	64.1%	130%	376	46.9%	83	61.9%	132%	423	48.8%	115	66.1%	135%
Male	360	50.7%	55	35.9%	71%	425	53.1%	51	38.1%	72%	443	51.2%	59	33.9%	66%

Table 4 cont.: STEM* Course Enrollment by Race and Gender for the Classes of 2013, 2018 & 2023

***STEM Courses include PLTW and Advanced Placement math and science courses**

AP Physical Sciences Courses (excl. Chem/Phys)	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		86			801		166			866		219		
Race/Ethnicity															
African American/Black	214	30.1%	7	8.1%	27%	218	27.2%	9	5.4%	20%	190	21.9%	18	8.2%	37%
Asian	34	4.8%	9	10.5%	219%	44	5.5%	9	5.4%	99%	61	7.0%	26	11.9%	169%
Hispanic/Latinx	87	12.3%	7	8.1%	66%	135	16.9%	16	9.6%	57%	170	19.6%	28	12.8%	65%
Two or More	35	4.9%	4	4.7%	94%	32	4.0%	5	3.0%	75%	44	5.1%	8	3.7%	72%
White	332	46.8%	59	68.6%	147%	372	46.4%	127	76.5%	165%	401	46.3%	139	63.5%	137%
Gender															
Female	350	49.3%	33	38.4%	78%	376	46.9%	77	46.4%	99%	423	48.8%	104	47.5%	97%
Male	360	50.7%	53	61.6%	122%	425	53.1%	89	53.6%	101%	443	51.2%	115	52.5%	103%

AP Science-Chem/Phys Courses	Class of 2013					Class of 2018					Class of 2023				
	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index	Seniors N	% of Seniors	STEM* Course Seats N	STEM* Course Seats %	STEM Course Index
All Students	710		189			801		215			866		202		
Race/Ethnicity															
African American/Black	214	30.1%	4	2.1%	7%	218	27.2%	14	6.5%	24%	190	21.9%	1	0.5%	2%
Asian	34	4.8%	10	5.3%	110%	44	5.5%	17	7.9%	144%	61	7.0%	28	13.9%	197%
Hispanic/Latinx	87	12.3%	4	2.1%	17%	135	16.9%	12	5.6%	33%	170	19.6%	17	8.4%	43%
Two or More	35	4.9%	17	9.0%	182%	32	4.0%	10	4.7%	116%	44	5.1%	16	7.9%	156%
White	332	46.8%	154	81.5%	174%	372	46.4%	162	75.3%	162%	401	46.3%	140	69.3%	150%
Gender															
Female	350	49.3%	91	48.1%	98%	376	46.9%	86	40.0%	85%	423	48.8%	73	36.1%	74%
Male	360	50.7%	98	51.9%	102%	425	53.1%	129	60.0%	113%	443	51.2%	129	63.9%	125%

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202

2023 – 2024
OPENING SCHOOL REPORT

PART 1 - SEPTEMBER 30 ENROLLMENT
PART 2 - SEPTEMBER 30 STAFFING

Department of Research, Evaluation & Assessment

November 2023

OPENING SCHOOL REPORT

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Executive Summary

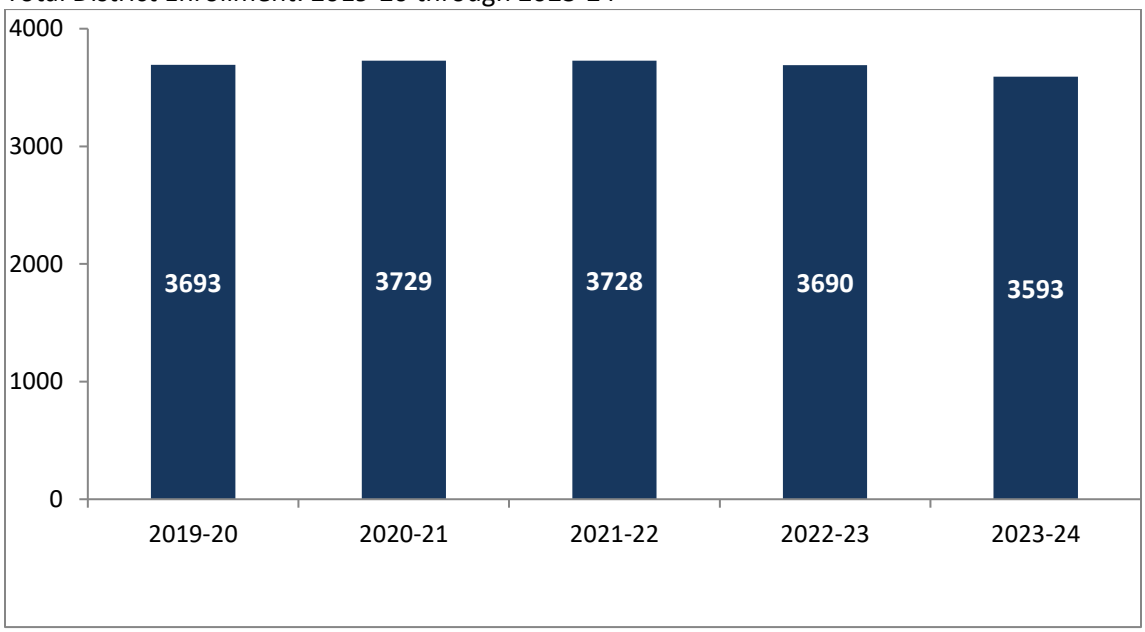
Introduction

The following report presents the official school enrollment as of September 30, 2023. Enrollment figures are disaggregated by race/ethnicity and gender. The report also includes information on special education students attending private and public facilities, District 202 residents attending non-public schools, class enrollment by department, number of class sections by department, average class size by department, and special courses and programs.

Total Enrollment

The 2023-2024 total enrollment (Part 1A) of 3593 is lower than total enrollment from the past five years. The chart below shows the enrollment changes over the last five years.

Total District Enrollment: 2019-20 through 2023-24



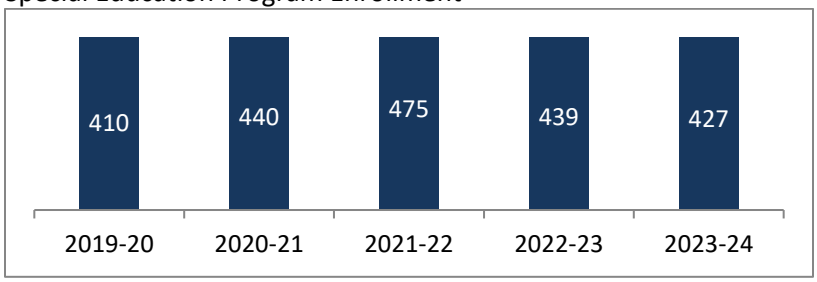
Enrollment by Department

Overall, class enrollments for every department except the Fine Arts department were down in the 2023-2024 school year (Part 2A) compared to 2022-2023. The Fine Arts department has the highest class enrollments in over fifteen years.

Enrollment in Special Education and Bilingual Program

The number of special education students attending private and public facilities is 82, which is a decrease from 2019-20 (108). The number of students enrolled in the special education program decreased from 439 in 2022-2023 to 427 in 2023-24. In 2023-24, there are 54 students enrolled in the bilingual program.

Special Education Program Enrollment



Enrollment by Race/Ethnicity

Total student enrollment by race/ethnicity over the past five years is summarized in the table below.

In 2023-24 the percentage of Black/African American students is 24.1%, which is an increase over 2022-2023. The proportion of Hispanic/Latino students is 20.2%, which is similar to the 2022-2023 school year. The proportion of White students decreased slightly to 44.4% in 2023-24. The proportion of Asian students in 2023-24 is 4.5%. The proportion of students who identify as Two or More Races increased to 6.4%, compared to 2.3% in 2018-19.

Percent Enrollment by Race/Ethnicity

Race/Ethnicity	2019-20	2020-21	2021-22	2022-23	2023-24
American Indian/Native Hawaiian	0.3	0.4	0.5	0.4	0.4
Asian	5.8	5.6	5.5	5.2	4.5
Black/African American	25.9	25.1	24.6	23.5	24.1
Hispanic/Latinx	18.8	19.5	20.1	20.3	20.2
Two or More Races	3.4	3.8	4.2	5.5	6.4
White	45.8	45.6	45.2	45.1	44.4
All	100	100	100	100	100

Grade Level and Race/Ethnicity	2019-20 Total n	2019-20 % of Ttl	2020-21 Total n	2020-21 % of Ttl	2021-22 Total n	2021-22 % of Ttl	2022-23 Total n	2022-23 % of Ttl	2023-24 Total n	2023-24 % of Ttl
Grade 9										
American Indian	0	0.0	3	0.3	6	0.6	4	0.4	0	0.0
Asian	59	6.3	46	5.1	51	5.1	31	3.5	31	3.4
Black/African Amer	227	24.1	235	26.0	245	24.3	207	23.2	238	26.1
Hispanic/Latino	195	20.7	190	21.0	205	20.4	196	22.0	196	21.5
Native Hawaiian	0	0.0	0	0.0	4	0.4	1	0.1	0	0.0
Two or More Races	42	4.5	35	3.9	45	4.5	75	8.4	74	8.1
White	419	44.5	396	43.8	451	44.8	377	42.3	372	40.8
Total	**942**		**905**		**1007**		**891**		**911**	
Grade 10										
American Indian	6	0.6	0	0.0	3	0.3	5	0.5	4	0.5
Asian	47	5.0	61	6.6	41	4.7	54	5.6	30	3.6
Black/African Amer	240	25.6	220	23.7	223	25.7	227	23.4	176	21.3
Hispanic/Latino	196	20.9	194	20.9	176	20.3	190	19.6	171	20.7
Native Hawaiian	2	0.2	0	0.0	0	0.0	3	0.3	1	0.1
Two or More Races	30	3.2	45	4.9	36	4.1	41	4.2	76	9.2
White	416	44.4	407	43.9	389	44.8	449	46.3	370	44.7
Total	**937**		**927**		**868**		**969**		**828**	
Grade 11										
American Indian	1	0.1	5	0.6	0	0.0	3	0.4	4	0.4
Asian	48	5.2	43	4.8	59	6.6	40	4.7	56	5.9
Black/African Amer	239	26.0	228	25.6	211	23.6	213	25.0	228	23.9
Hispanic/Latino	157	17.0	172	19.3	180	20.2	171	20.1	186	19.5
Native Hawaiian	2	0.2	2	0.2	0	0.0	0	0.0	3	0.3
Two or More Races	30	3.3	32	3..6	43	4.8	39	4.6	38	4.0
White	444	48.2	409	45.9	400	44.8	386	45.3	438	46.0
Total	**921**		**891**		**893**		**852**		**953**	
Grade 12										
American Indian	1	0.1	1	0.1	3	0.3	0	0.0	2	0.3
Asian	55	6.8	55	6.1	47	5.4	61	7.0	40	4.5
Black/African Amer	226	28.1	224	24.9	218	25.1	190	21.9	193	23.9
Hispanic/Latino	128	15.9	148	16.4	165	19.0	170	19.6	152	20.2
Native Hawaiian	1	0.1	2	0.2	2	0.2	0	0.0	0	0.1
Two or More Races	19	2.4	27	3.0	30	3.4	44	5.1	38	6.5
White	374	46.5	443	49.2	405	46.6	401	46.3	372	44.5
Total	**804**		**900**		**870**		**866**		**797**	
Off Campus/Safe School/Day School										
American Indian	1	1.1	1	0.9	0	0.0	0	0.0	0	0.0
Asian	4	4.5	5	4.7	6	6.7	6	5.4	5	4.8
Black/African Amer	24	27.0	28	26.4	19	21.1	30	26.8	32	30.8
Hispanic/Latino	20	22.5	24	22.6	22	24.4	21	18.8	20	19.2
Native Hawaiian	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Two or More Races	3	3.4	4	3.8	2	2.2	4	3.6	3	2.9
White	37	41.6	44	41.5	41	45.6	51	45.5	44	42.3
Total	**89**		**106**		**90**		**112**		**104**	
Total ETHS*										
American Indian	9	0.2	10	0.3	12	0.3	12	0.3	10	0.3
Asian	213	5.8	210	5.6	204	5.5	192	5.2	162	4.5
Black/African Amer	956	25.9	935	25.1	916	24.6	867	23.5	867	24.1
Hispanic/Latino	696	18.8	728	19.5	748	20.1	748	20.3	725	20.2
Native Hawaiian	5	0.1	4	0.1	6	0.2	4	0.1	4	0.1
Two or More Races	124	3.4	143	3.8	156	4.2	203	5.5	229	6.4
White	1690	45.8	1699	45.6	1686	45.2	1664	45.1	1596	44.4
Total	**3693**		**3729**		**3728**		**3690**		**3593**	

*Total ETHS includes students enrolled at the Main Campus, at an Off Campus Placement and at a Safe School/Ombudsman.

Grade Level and Race/Ethnicity	2019-20 Total n	2019-20 Reclass	2020-21 Total n	2020-21 Reclass	2021-22 Total n	2021-22 Reclass	2022-23 Total n	2022-23 Reclass	2023-24 Total n	2023-24 Reclass
Grade 9										
American Indian	0	0	3	0	6	0	4	1	0	0
Asian	59	1	46	0	51	2	31	1	31	0
Black/African Amer	227	17	235	14	245	29	207	30	238	36
Hispanic/Latino	195	11	190	6	205	27	196	21	196	26
Native Hawaiian	0	0	0	0	4	1	1	0	0	0
Two or More Races	42	0	35	0	45	1	75	3	74	3
White	419	2	396	2	451	7	377	8	372	7
Total	**942**	31	**905**	22	**1007**	67	**891**	64	**911**	72
Grade 10										
American Indian	6	0	0	0	3	0	5	0	4	0
Asian	47	2	61	0	41	2	54	2	30	1
Black/African Amer	240	25	220	14	223	25	227	23	176	24
Hispanic/Latino	196	27	194	16	176	28	190	25	171	24
Native Hawaiian	2	0	0	0	0	0	3	0	1	0
Two or More Races	30	1	45	1	36	2	41	1	76	6
White	416	4	407	1	389	7	449	11	370	9
Total	**937**	59	**927**	32	**868**	64	**969**	62	**828**	64
Grade 11										
American Indian	1	0	5	1	0	0	3	0	4	1
Asian	48	2	43	1	59	0	40	2	56	2
Black/African Amer	239	22	228	17	211	26	213	21	228	26
Hispanic/Latino	157	13	172	13	180	19	171	24	186	29
Native Hawaiian	2	0	2	0	0	0	0	0	3	0
Two or More Races	30	1	32	0	43	0	39	2	38	2
White	444	7	409	2	400	5	386	8	438	5
Total	**921**	45	**891**	34	**893**	50	**852**	57	**953**	65
Grade 12										
American Indian	1	0	1	0	3	0	0	0	2	0
Asian	55	0	55	0	47	0	61	0	40	0
Black/African Amer	226	1	224	0	218	0	190	0	193	0
Hispanic/Latino	128	1	148	1	165	0	170	0	152	0
Native Hawaiian	1	0	2	0	2	0	0	0	0	0
Two or More Races	19	0	27	0	30	0	44	0	38	0
White	374	0	443	0	405	0	401	0	372	0
Total	**804**	2	**900**	1	**870**	0	**866**	0	**797**	0
Off Campus/Safe School/Day School										
American Indian	1	1	1	1	0	0	0	0	0	0
Asian	4	0	5	0	6	0	6	0	5	0
Black/African Amer	24	7	28	7	19	4	30	7	32	7
Hispanic/Latino	20	3	24	6	22	3	21	2	20	5
Native Hawaiian	0	0	0	0	0	0	0	0	0	0
Two or More Races	3	0	4	1	2	1	4	0	3	1
White	37	0	44	0	41	4	51	2	44	5
Total	**89**	11	**106**	15	**90**	12	**112**	11	**104**	18
Total ETHS										
American Indian	9	1	10	2	12	0	12	1	10	1
Asian	213	5	210	1	204	4	192	5	162	3
Black/African Amer	956	72	935	52	916	84	867	81	867	93
Hispanic/Latino	696	55	728	42	748	77	748	72	725	84
Native Hawaiian	5	0	4	0	6	1	4	0	4	0
Two or More Races	124	2	143	2	156	4	203	6	229	12
White	1690	13	1699	5	1686	23	1664	29	1596	26
Total	**3693**	148	**3729**	104	**3728**	193	**3690**	194	**3593**	219

A student is promoted to the next grade level if they earn a minimum of 12 credits a year. Students who do not earn 12 credits are considered reclassified and are not promoted to the next grade level.

Grade Level and Race/Ethnicity	Female	Male	Total
Grade 9			
American Indian	0	0	0
Asian	15	16	31
Black/African Amer	124	114	238
Hispanic/Latino	104	92	196
Native Hawaiian	0	0	0
Two or More Races	35	39	74
White	167	205	372
Total	**445**	**466**	**911**
Grade 10			
American Indian	4	0	4
Asian	13	17	30
Black/African Amer	79	97	176
Hispanic/Latino	74	97	171
Native Hawaiian	1	0	1
Two or More Races	37	39	76
White	176	194	370
Total	**384**	**444**	**828**
Grade 11			
American Indian	2	2	4
Asian	30	26	56
Black/African Amer	113	115	228
Hispanic/Latino	95	91	186
Native Hawaiian	2	1	3
Two or More Races	20	18	38
White	206	232	438
Total	**468**	**485**	**953**
Grade 12			
American Indian	2	0	2
Asian	23	17	40
Black/African Amer	99	94	193
Hispanic/Latino	78	74	152
Native Hawaiian	0	0	0
Two or More Races	15	23	38
White	152	220	372
Total	**369**	**428**	**797**
Off Campus/Safe School/Day School			
American Indian	0	0	0
Asian	4	1	5
Black/African Amer	14	18	32
Hispanic/Latino	10	10	20
Native Hawaiian	0	0	0
Two or More Races	0	3	3
White	15	29	44
Total	**43**	**61**	**104**
Total ETHS*			
American Indian	8	2	10
Asian	85	77	162
Black/African Amer	429	438	867
Hispanic/Latino	361	364	725
Native Hawaiian	3	1	4
Two or More Races	107	122	229
White	716	880	1596
Total	**1709**	**1884**	**3593**

*Total ETHS includes students enrolled at the Main Campus, at an Off Campus Placement, Safe School/Ombudsman and at the ETHS Day School.

This information was extracted from the annual *State Aid Entitlement Report* prepared by the Special Education Department each summer for the preceding school year.

Number of Students (Unduplicated) Attending Private and Public Facilities for One or More Days

	2018-19	**2018-19**	**2019-20**	**2019-20**	**2020-21**	**2020-21**	**2021-22**	**2021-22**	**2022-23**	**2022-23**
	# of Stud	**# of Facil**	**# of Stud**	**# of Facil**	**# of Stud**	**# of Facil**	**# of Stud**	**# of Facil**	**# of Stud**	**# of Facil**
Private	50	23	57	21	45	23	54	22	51	19
Public	33	2	51	2	53	2	31	2	31	2
TOTAL	83	25	108	23	98	25	85	24	82	21

Beginning in 2016-17, private facility counts include residential placements.

Number of Class Enrollments by Department

DEPARTMENT	2019-20	2020-21	2021-22	2022-23	2023-24
Career & Technical Education	1814	1881	1975	2010	1903
Business Education	603	646	678	660	445
Human Services	453	460	498	540	631
Industrial Technology	660	654	672	688	679
Internship	98	121	127	122	148
English/Reading	3494	3578	3599	3598	3480
English	3370	3448	3440	3417	3312
Reading	124	130	159	181	168
Fine Arts	1582	1639	1674	1641	1701
Art	627	699	804	843	918
Music	842	841	734	684	680
Speech Arts	113	99	136	114	103
History/Social Sciences	3323	3327	3309	3272	3211
Mathematics	3685	3750	3699	3701	3580
Physical Education and Wellness*	3501	3551	3593	3515	3421
Physical Education	3072	3144	3172	3096	3037
Wellness Education	429	407	421	419	384
Science	3071	3121	3110	3048	3025
Special Education	1370	1367	1491	1399	1329
World Languages	2880	2907	2914	2839	2780
Bilingual Program***	127	105	68	112	140
TOTALS‡	24847	25226	25432	25135	24570

*Does not include Driver's Education.

** Beginning in 2021-2022, includes classes in Buildings 5 and 299.

*** Includes bilingual-only Math (Pre-Algebra, Geometry), History, Science classes (all years), and CTE classes beginning in 2018-19.

‡ Independent Study courses are excluded from these totals.

Below is information on the number of unique students in special education and the bilingual program, and the number of enrollments (enrollees). Students are enrolled in multiple courses.

Number of Unique Students and Total Enrollments in the Bilingual Program and Special Education

PROGRAM	2019-20	2020-21	2021-22*	2022-23	2023-24
Multilingual Services – Enrollees	127	105	68	112	140
Multilingual Services – # Students	56	45	37	47	54
Special Education – Enrollees	1370	1387	1507	1399	1345
Special Education – # Students	410	440	475	439	427

*Beginning in 2021-22, special education enrollment includes students in Buildings 1, 299 (ALT School) and 5 (ETHS Day School).

Number of Course Sections by Department

DEPARTMENT	2019-20	2020-21	2021-22	2022-23	2023-24
Career & Technical Education	82	82	89	95	94
Business Education	26	26	31	30	24
Human Services	23	24	25	29	34
Industrial Technology	33	32	33	36	36
English	162	164	165	163	165
Fine Arts	37	37	44	43	49
Art	31	31	37	37	43
Speech Arts	6	6	7	6	6
History/Social Sciences	154	153	153	153	150
Mathematics	164	163	169	169	168
Physical Education and Wellness	127	128	130	125	127
Physical Education	108	110	112	108	110
Wellness Education	19	18	18	17	17
Science	136	138	144	143	142
World Languages	127	128	127	126	129
Total	989	993	1021	1017	1024

Average Class Size by Department

DEPARTMENT	2019-20	2020-21	2021-22	2022-23	2023-24
Career & Technical Education	21	21	21	20	19
Business Education	23	25	22	22	19
Human Services	20	19	20	19	19
Industrial Technology	20	20	20	19	19
English	21	21	21	21	20
Fine Arts	20	22	21	22	21
Art	20	23	22	23	21
Speech Arts	19	17	19	19	17
History/Social Sciences	22	22	22	21	21
Mathematics	22	23	22	22	21
Physical Education and Wellness	28	32	32	33	31
Physical Education	28	29	28	29	28
Wellness Education	23	23	23	25	23
Science	23	23	22	21	21
World Languages	23	23	23	23	22

STATISTICS AND GLOSSARY

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Evanston Township High School District No. 202

NET POSITION BY COMPONENT

LAST TEN FISCAL YEARS

	2023	2022	2021	2020***	2019	2018	2017	2016	2015	2014
Governmental activities										
Net investment in capital assets	$16,560,648	$17,478,651	$16,357,090	$ 12,279,389	$ 16,863,086	$ 16,325,266	$ 14,335,019	$ 15,730,505	$ 9,931,239	$ 9,403,402
Restricted	10,066,063	9,820,163	7,522,641	9,339,243	5,667,727	10,533,984	8,460,997	13,098,191	11,797,404	12,125,241
Unrestricted	(3,483,236)	(11,600,588)	(16,228,257)	(20,405,938)	(22,728,212)	(24,988,247)	21,908,563	14,681,923	20,894,155	20,903,421
Total governmental activities net position	$23,143,475	$15,698,226	$ 7,651,474	$ 1,212,694	$ (197,399)	$ 1,871,003	$ 44,704,579	$ 43,510,619	$ 42,622,798	$ 42,432,064

Source of information: Audited financial statements

*Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 68 and GASB Statement No. 71.

**Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 75.

***Amounts presented as originally reported and not restated due to the implementation of GASB Statement No. 84.

Evanston Township High School District No. 202

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Instruction:										
Regular programs	$ 34,008,141	$ 34,950,043	$ 32,642,916	$ 30,373,033	$ 29,552,746	$ 27,406,434	$ 24,940,286	$ 25,619,112	$ 24,758,910	$ 24,852,194
Special programs	9,476,746	9,370,682	8,981,201	8,566,457	7,507,879	7,590,274	6,973,062	7,174,526	6,917,452	13,530,925
Other instructional programs	6,651,126	6,522,611	6,278,516	6,164,335	6,240,965	6,014,065	5,961,036	5,138,825	4,536,606	4,490,430
State retirement contributions	28,701,974	20,026,349	34,470,452	31,596,859	27,281,403	27,403,009	25,292,636	16,866,085	15,327,777	10,984,004
Support services:										
Pupils	9,921,741	7,248,915	7,271,422	8,839,376	8,516,729	8,314,795	8,032,003	7,171,479	6,966,785	6,668,209
Instructional staff	2,474,683	1,728,109	1,857,415	2,110,596	2,624,624	2,911,124	3,001,507	2,863,396	2,771,621	2,684,376
General administration	2,506,356	2,573,172	2,569,259	2,510,223	2,788,873	2,846,895	2,761,790	2,620,126	2,760,713	2,757,917
School administration	3,663,174	3,837,617	3,637,070	3,735,511	3,750,061	3,669,182	3,434,442	3,363,949	3,108,679	2,734,528
Business	7,253,382	6,010,973	5,093,713	6,748,498	6,996,903	7,390,434	6,569,543	5,883,998	6,755,017	5,808,273
Transportation	1,737,800	1,509,147	520,026	1,044,929	1,376,203	1,357,520	1,282,668	1,355,536	1,338,787	1,378,461
Operations and maintenance	8,983,136	8,790,105	7,228,813	7,642,946	6,631,708	7,090,902	7,521,513	6,941,300	6,591,789	6,447,801
Central	3,959,823	2,119,376	2,619,606	3,423,208	3,244,049	3,402,471	3,343,969	3,028,954	2,906,327	2,449,038
Other supporting services	614,362	848,999	656,072	716,771	647,699	694,969	733,992	641,962	538,818	439,928
Community services	47,183	46,914	17,101	70,936	38,157	70,904	69,660	81,063	83,482	70,181
Nonprogrammed charges	5,775,753	4,507,551	3,748,025	3,146,550	4,523,230	4,579,003	4,611,898	5,252,837	5,968,478	3,324
Interest and fees	881,973	976,411	813,180	854,985	839,470	748,737	818,850	828,522	808,037	914,777
Unallocated depreciation	870,520	557,425	565,779	570,725	575,933	548,043	606,739	618,982	626,698	670,891
Total expenses	127,527,873	111,624,399	118,970,566	118,115,938	113,136,632	112,038,761	105,955,594	95,450,652	92,765,976	86,885,257
Program Revenues										
Charges for services										
Instruction:										
Regular programs	3,913,097	3,594,296	2,579,533	852,062	1,044,508	1,021,182	969,636	722,398	751,449	701,245
Other instructional programs	336,728	169,752	119,037	273,071	398,271	426,358	410,718	390,109	413,193	374,884
Support services:										
Business	1,192,149	834,746	79,176	1,029,493	1,198,020	1,458,124	1,180,464	1,284,308	1,342,362	1,484,857
Operations and maintenance	530,690	289,013	167,599	401,911	527,189	377,938	369,102	385,975	497,215	417,599
Operating grants and contributions	38,167,121	26,584,758	40,447,627	36,213,122	32,351,554	31,729,758	23,058,994	22,176,135	16,694,037	14,098,478
Total program revenues	44,139,785	31,472,565	43,392,972	38,769,659	35,519,542	35,013,360	25,988,914	24,958,925	19,698,256	17,077,063
Net expense	(83,388,088)	(80,151,834)	(75,577,594)	(79,346,279)	(77,617,090)	(77,025,401)	(79,966,680)	(70,491,727)	(73,067,720)	(69,808,194)

(Continued)

Evanston Township High School District No. 202

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General revenues										
Taxes:										
Real estate taxes, levied for general purposes	$ 64,272,830	$ 63,469,217	$ 58,807,111	$ 59,731,001	$ 55,144,824	$ 54,220,401	$ 53,429,559	$ 53,031,818	$ 51,179,778	$ 50,492,318
Real estate taxes, levied for specific purposes	13,030,446	12,532,353	11,405,060	11,429,227	10,571,920	10,581,316	10,608,877	10,479,365	10,030,758	10,196,330
Real estate taxes, levied for debt service	2,961,431	2,876,913	2,675,547	2,747,595	2,612,269	2,603,626	2,575,117	2,555,008	2,495,837	2,462,711
Inter-governmental personal property replacement taxes	6,562,052	6,288,099	2,908,225	2,087,301	1,734,715	2,350,012	1,665,319	2,413,264	1,979,447	1,888,771
State aid-formula grants	2,962,571	2,958,359	2,954,142	2,954,142	2,945,012	1,777,702	1,686,332	1,648,799	1,642,541	1,608,247
Investment earnings (loss)	864,465	(585,760)	132,716	971,037	382,021	266,095	134,548	31,959	31,248	38,703
Miscellaneous	179,542	659,405	903,319	836,069	521,906	337,042	249,807	611,993	494,205	206,509
Total general revenues	90,833,337	88,198,586	79,786,120	80,756,372	73,912,667	72,136,194	70,349,559	70,772,206	67,853,814	66,893,589
Change in net position (deficit)	$ 7,445,249	$ 8,046,752	$ 4,208,526	$ 1,410,093	$ (3,704,423)	$ (4,889,207)	$ (9,617,121)	$ 280,479	$ (5,213,906)	$ (2,914,605)

(Concluded)

Evanston Township High School District No. 202

FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Nonspendable	$ 267,243	$ 37,325	$ 37,325	$ 272,832	$ 268,768	$ 281,364	$ 486,589	$ 606,291	$ 341,187	$ 70,296
Restricted	9,454	4,378	840	10,250	7,760	28,482	40,299	50,276	76,745	101,627
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	2,499,530	2,985,545	2,510,943	-	-	-	-	-	-	-
Unassigned	36,656,344	34,624,614	32,226,346	31,950,268	30,503,848	32,276,900	30,187,883	27,071,922	26,179,154	23,991,849
Total general fund	39,432,571	37,651,862	34,775,454	32,233,350	30,780,376	32,586,746	30,714,771	27,728,489	26,597,086	24,163,772
All other governmental funds										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	10,147,362	9,912,202	7,610,215	5,746,058	10,595,840	8,563,039	13,119,715	11,772,242	15,133,302	13,035,171
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(415,790)	(190,488)	(162,855)	(131,942)	(174,498)	(2,820)	-
Total all other governmental funds	10,147,362	9,912,202	7,610,215	5,330,268	10,405,352	8,400,184	12,987,773	11,597,744	15,130,482	13,035,171
Total	$ 49,579,933	$ 47,564,064	$ 42,385,669	$ 37,563,618	$ 41,185,728	$ 40,986,930	$ 43,702,544	$ 39,326,233	$ 41,727,568	$ 37,198,943

Evanston Township High School District No. 202

GOVERNMENTAL FUNDS REVENUES

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Local Sources										
Property taxes	$ 80,264,707	$ 78,878,483	$ 72,887,718	$ 73,907,823	$ 68,987,186	$ 68,329,013	$ 67,405,343	$ 66,613,553	$ 66,066,191	$ 63,706,373
Replacement taxes	6,562,052	6,288,099	2,908,225	2,087,301	1,930,388	1,734,715	2,350,012	1,665,319	2,413,264	1,979,447
Tuition	403,997	235,181	128,085	356,640	480,287	534,697	569,034	540,500	507,709	535,908
Interest income and investment losses	864,465	(585,760)	132,716	971,037	1,079,666	382,021	266,095	134,548	31,959	31,248
Other local sources	6,898,209	6,270,827	4,942,017	4,269,270	4,241,623	3,651,990	3,826,630	3,322,655	4,280,918	2,962,516
Total local sources	94,993,430	91,086,830	80,998,761	81,592,071	76,719,150	74,632,436	74,417,114	72,276,575	73,300,041	69,215,492
State sources										
General state aid	2,962,571	2,958,359	2,954,142	2,954,142	2,949,511	2,945,012	1,777,702	1,686,332	1,648,799	1,642,541
Other state aid	23,581,921	21,816,905	19,058,655	18,239,584	16,857,664	28,546,809	27,830,139	19,348,223	18,062,113	13,897,217
Total state sources	26,544,492	24,775,264	22,012,797	21,193,726	19,807,175	31,491,821	29,607,841	21,034,555	19,710,912	15,539,758
Federal sources	6,895,617	5,553,723	3,383,291	3,198,538	3,307,952	3,124,599	3,027,343	2,720,178	2,796,820	3,207,513
Total	$128,433,539	$121,415,817	$106,394,849	$105,984,335	$ 99,834,277	$109,248,856	$107,052,298	$ 96,031,308	$ 95,807,773	$ 87,962,763

Evanston Township High School District No. 202

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Current:										
Instruction										
Regular programs	$ 36,366,696	$ 35,014,261	$ 31,564,822	$ 29,277,032	$ 28,555,018	$ 26,040,712	$ 25,085,275	$ 25,650,433	$ 24,550,773	$ 24,723,044
Special programs	9,038,634	8,242,257	7,557,988	7,330,014	6,249,493	6,278,625	5,882,573	6,159,638	6,092,458	5,997,875
Other instructional programs	7,207,171	6,538,634	6,131,670	5,959,774	6,026,235	5,742,383	5,955,615	5,141,116	4,530,038	4,472,166
State retirement contributions	22,093,349	21,147,379	18,378,887	17,447,860	15,938,036	27,403,009	25,292,636	16,866,085	15,327,777	10,984,004
Total instruction	74,705,850	70,942,531	63,633,367	60,014,680	56,768,782	65,464,729	62,216,099	53,817,272	50,501,046	46,177,089
Supporting Services										
Pupils	10,161,802	9,340,825	8,128,894	8,601,758	8,302,172	7,961,048	7,966,569	7,165,695	6,973,332	6,667,856
Instructional staff	2,414,450	2,137,432	2,055,942	2,042,796	2,647,449	2,737,239	2,661,480	2,698,675	2,696,328	2,665,426
General administration	2,568,184	2,576,059	2,529,721	2,486,802	2,764,747	2,814,849	2,752,264	2,617,827	2,760,488	2,756,192
School administration	3,916,172	3,852,693	3,557,270	3,535,547	3,553,313	3,438,271	3,357,424	3,310,718	3,115,621	2,731,643
Business	3,808,432	3,364,071	2,261,940	3,642,949	3,947,523	3,762,240	3,778,182	3,831,245	3,798,127	3,719,429
Transportation	1,731,817	1,541,284	535,174	1,042,212	1,379,112	1,357,520	1,282,668	1,347,944	1,333,110	1,378,461
Operations and maintenance	8,311,257	7,622,081	6,473,485	6,463,773	6,789,715	6,743,527	6,656,442	6,548,285	6,412,671	6,414,547
Central	3,548,750	3,291,307	3,279,011	3,311,411	3,329,031	3,160,026	2,854,723	2,799,214	2,805,545	2,422,702
Other supporting services	605,458	839,255	645,603	706,942	644,485	689,513	631,408	591,097	532,127	433,486
Total supporting services	37,066,322	34,565,007	29,467,040	31,834,190	33,357,547	32,664,233	31,941,160	30,910,700	30,427,349	29,189,742
Community services	47,183	46,914	17,101	38,157	38,157	70,904	60,298	75,127	83,482	70,181
Nonprogrammed charges	6,764,088	5,648,470	4,954,964	5,517,642	5,517,642	5,557,187	5,658,545	6,211,735	6,762,942	7,486,361
Total current	118,583,443	111,202,922	98,072,472	97,404,669	95,682,128	103,757,053	99,876,102	91,014,834	87,774,819	82,923,373
Other:										
Debt service:										
Principal	2,626,361	2,516,335	2,295,000	1,705,000	1,820,000	1,775,000	1,930,000	1,940,000	1,995,000	1,960,000
Interest	1,161,870	1,173,773	1,053,542	1,027,634	1,087,451	876,161	890,500	596,916	672,154	668,321
Debt issuance costs	-	-	-	49,500	-	122,263	-	184,411	-	-
Capital outlay	4,045,996	8,218,975	6,478,781	6,059,430	8,016,738	5,146,852	6,054,259	6,265,291	6,388,582	-
Total other	7,834,227	11,909,083	9,827,323	8,841,564	10,924,189	7,920,276	8,874,759	8,986,618	9,055,736	2,628,321
Total	$ 126,417,670	$ 123,112,005	$ 107,899,795	$ 106,246,233	$ 106,606,317	$ 111,677,329	$ 108,750,861	$ 100,001,452	$ 96,830,555	$ 85,551,694
Debt service as a percentage of noncapital expenditures	3.08%	3.13%	3.30%	2.73%	2.95%	2.49%	2.75%	2.71%	2.95%	3.07%

Evanston Township High School District No. 202

GOVERNMENTAL FUNDS OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Excess (deficiency) of revenues over expenditures	$ 2,015,869	$(1,696,188)	$ (1,504,946)	$ 494,717	$ (261,898)	$(6,772,040)	$(2,428,473)	$(1,698,563)	$(3,970,144)	$(1,022,782)
Other financing sources (uses)										
Debt issuance	-	5,260,000	-	5,055,000	-	5,660,000	-	12,980,000	-	4,145,000
Premium on debt issuance	-	987,401	-	-	-	462,263	-	2,571,798	-	197,769
Leases issued	-	627,182	-	-	-	-	-	-	-	-
Payments to escrow agent	-	-	-	-	-	-	-	(9,367,387)	-	-
Transfers in	1,613,695	7,814,002	2,280,462	2,000,000	4,000,000	7,300,000	-	6,000,000	5,000,000	-
Transfers out	(1,613,695)	(7,814,002)	(2,280,462)	(2,000,000)	(4,000,000)	(7,300,000)	-	(6,000,000)	(5,000,000)	-
Total	-	6,874,583	-	5,055,000	-	6,122,263	-	6,184,411	-	4,342,769
Net change in fund balances (deficit)	$ 2,015,869	$ 5,178,395	$ (1,504,946)	$ 5,549,717	$ (261,898)	$ (649,777)	$(2,428,473)	$ 4,485,848	$(3,970,144)	$ 3,319,987

Evanston Township High School District No. 202

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

LAST TEN TAX LEVY YEARS

Levy Year	Assessed Valuation					Total Assessed Value	Total Direct Rate	Estimated Actual Value
	Residential	Farms	Commercial	Industrial	Railroad			
2023	$ 3,415,762,145	$ 15,467	$ 759,993,078	$ 37,131,329	$ 2,505,866	$ 4,215,407,885	$8.21	$ 14,051,359,617
2022	3,335,286,720	15,467	735,435,256	37,417,939	2,318,541	4,110,473,923	8.15	13,701,579,743
2021	2,755,417,659	15,467	719,062,730	35,724,144	1,943,606	3,512,163,606	9.06	11,707,212,020
2020	2,971,311,849	15,467	767,257,768	37,331,171	1,943,606	3,777,859,861	8.36	12,592,866,203
2019	2,937,894,628	15,467	772,503,853	34,697,198	1,864,707	3,746,975,853	8.07	12,489,919,510
2018	2,411,094,786	15,467	562,553,502	31,055,552	1,708,983	3,006,428,290	9.68	10,021,427,633
2017	2,445,645,676	15,467	553,017,054	32,685,494	1,591,232	3,032,954,923	8.80	10,109,849,743
2016	2,417,035,923	15,467	508,499,887	33,337,878	1,559,871	2,960,449,026	9.73	9,868,163,420
2015	1,966,901,936	15,467	434,183,120	32,553,857	1,533,241	2,435,187,621	10.56	8,117,292,070
2014	2,013,434,502	15,467	439,491,746	34,730,592	1,278,793	2,488,951,100	10.32	8,296,503,667

Source of information: Cook County Clerk

Evanston Township High School District No. 202

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

LAST TEN TAX LEVY YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District direct rates										
Educational	1.6743	1.6398	1.8224	1.6659	1.6210	1.9882	1.8719	1.8678	2.2283	2.1461
Tort immunity	0.0101	0.0093	0.0103	0.0095	0.0096	0.0120	0.0119	0.0122	0.0148	0.0145
Operations and maintenance	0.2107	0.2002	0.2221	0.2012	0.2002	0.2229	0.2176	0.2229	0.2719	0.2652
Special education	0.0089	0.0082	0.0091	0.0082	0.0083	0.0103	0.0102	0.0105	0.0127	0.0125
Bond and interest	0.0739	0.0767	0.0834	0.0755	0.0749	0.0920	0.0885	0.0898	0.1082	0.1038
Transportation	0.0223	0.0212	0.0235	0.0212	0.0214	0.0266	0.0264	0.0270	0.0329	0.0321
Life safety	-	-	-	-	-	-	-	-	-	-
Illinois municipal retirement	0.0459	0.0436	0.0484	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Social security	0.0459	0.0436	0.0484	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Levy Adjustment	0.0192	0.0169	0.0176	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Total direct	2.1112	2.0595	2.2852	2.1165	2.0674	2.5167	2.3798	2.3316	2.7920	2.6948
Percent of Total Tax Bill	25.71%	25.27%	25.24%	25.32%	25.61%	26.01%	27.03%	23.97%	26.45%	26.11%
Overlapping rates										
Cook County	0.3860	0.4310	0.4460	0.4530	0.4540	0.4890	0.4960	0.5330	0.5520	0.5680
Cook County forest preserve	0.0750	0.0810	0.0580	0.0580	0.0590	0.0600	0.0620	0.0630	0.0690	0.0690
Metropolitan Water Reclamation District	0.3450	0.3740	0.3820	0.3780	0.3890	0.3960	0.4020	0.4060	0.4260	0.4300
Township	-	-	-	-	-	-	-	-	-	-
General Assistance	0.0290	0.0360	0.0420	0.0390	0.0330	0.0340	0.0340	-	-	-
North Shore Mosquito Abatement	0.0080	0.0080	0.0090	0.0090	0.0090	0.0100	0.0100	0.0100	0.0120	0.1100
TB Sanitarium	-	-	-	-	-	-	-	-	-	-
Consolidated Elections	0.0320	0.0320	0.0190	-	0.0300	-	0.0310	-	0.03	-
City of Evanston	1.2690	1.2690	1.5180	1.4130	1.4130	1.5700	1.4900	2.0380	2.0820	2.0310
Skokie Park District	0.4070	0.4070	0.4510	0.4060	0.4110	0.4630	0.4400	0.4400	0.5070	0.4770
District 65	3.3220	3.2300	3.5930	3.2580	3.1850	3.8910	3.6730	3.6760	3.8100	3.6830
Community College District 535	0.2270	0.2210	0.2520	0.2270	0.0221	0.2460	0.2320	0.2310	0.2710	0.2580
Total overlapping	6.1000	6.0890	6.7700	6.2410	6.0051	7.1590	6.4236	7.3970	7.7630	7.6260
Total Rate	8.2112	8.1485	9.0552	8.3575	8.0725	9.6757	8.8034	9.7286	10.5550	10.3208

Source: Cook County Clerk

Note: Tax rates are per $100 of assessed value.

Evanston Township High School District No. 202

PRINCIPAL PROPERTY TAXPAYERS IN THE DISTRICT
MOST RECENT AND NINE YEARS AGO
June 30, 2024

Taxpayer	Type of Business		2023 Equalized Assessed Valuation	Percentage of Total 2023 Equalized Assessed Valuation
Rotary International	Office building	$	48,412,313	1.15%
Orrington TT LLC Golub	Office building		45,492,498	1.08%
1890 Maple LLC	Commerical building		27,928,251	0.66%
TIAA PK Evanston Inc.	Commercial building & supermarket		25,108,058	0.60%
MB Sherman Highlands	Office building		23,130,394	0.55%
900 950 Church Street	Two/three story building retail		23,051,494	0.55%
FSP 909 Davis Street	Commercial building with impr.		20,925,581	0.50%
CA Focus Evst Prty LLC	Event Planning		19,618,148	0.47%
FDS/David Alperstein	Commercial building & apartment bu		17,986,646	0.43%
Albion At Evanston LLC	Apartment complex		17,651,319	0.42%
Total Ten Largest Taxpayers		$	269,304,702	6.39%

Total EAV 2023 **$4,215,407,885**

Taxpayer	Type of Business		2014 Equalized Assessed Valuation	Percentage of Total 2014 Equalized Assessed Valuation
Rotary Inernational	World HQ - Office building	$	25,715,912	1.03%
Lowe Enterprises	Commercial building		25,107,789	1.01%
FSP 909 Davis Street	Commercial building with impr.		20,650,263	0.83%
McCaffery Interests	Commercial building		18,755,013	0.75%
NorthShore University Health Care	Health care		15,164,728	0.61%
Inland	Office building		13,658,577	0.55%
TIAA PK Evanston Inc.	Commercial building & supermarket		10,929,622	0.44%
Omni Orrington Hotel	Hotel		10,656,482	0.43%
Mather Lifeways and Foundation	Several residential buildings		10,182,709	0.41%
Evanston Hotel Assoc.	Hilton Garden Hotel		9,992,465	0.40%
Total Ten Largest Taxpayers		$	160,813,560	6.46%

Total EAV 2014 **$2,488,591,100**

Cook County Clerk's and Assessors Office

Note: Information presented was the most current available at the report date.

Evanston Township High School District No. 202

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN TAX LEVY YEARS

Levy Year	Taxes Levied For the Levy Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2022	$ 84,675,763	$ 41,336,582	48.82%	$ -	$ 41,336,582	48.8%
2021	80,258,697	41,409,707	51.60%	37,459,324	78,869,031	98.3%
2020	78,254,423	39,522,683	50.51%	37,258,983	76,781,666	98.1%
2019	75,814,690	38,758,855	51.12%	35,758,305	74,517,160	98.3%
2018	74,009,938	37,801,334	51.08%	34,247,075	72,048,409	97.3%
2017	70,628,531	36,137,825	51.17%	31,970,944	68,108,769	96.4%
2016	69,023,325	35,964,052	52.10%	31,788,981	67,753,033	98.2%
2015	67,969,604	36,119,669	53.14%	31,285,674	67,405,343	99.2%
2014	65,652,418	34,346,865	52.32%	31,761,385	66,108,250	100.7%
2013	65,654,317	33,322,442	50.75%	31,499,632	64,822,074	98.7%

Source of information: District Business Office

Evanston Township High School District No. 202

RATIO OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

Year	General Obligation Bonds	Capital Leases	Total	Per Capita Personal Income*	Percentage of Personal Income	Population	Outstanding Debt per Capita
2024	$ 22,740,000	207,993	$ 22,947,993	$ 63,888	0.28%	75,070	$ 306
2023	24,745,000	480,847	25,225,847	57,626	0.23%	75,544	334
2022	26,735,000	-	26,735,000	53,685	0.20%	77,517	345
2021	23,365,000	-	23,365,000	53,250	0.23%	74,110	315
2020	25,160,000	-	25,160,000	53,250	0.21%	74,110	339
2019	26,865,000	-	26,865,000	43,945	0.16%	74,106	363
2018	28,685,000	-	28,685,000	42,790	0.15%	75,603	379
2017	24,782,572	-	24,782,572	42,790	0.17%	75,603	328
2016	26,640,464	-	26,640,464	42,925	0.16%	74,486	396
2015	24,485,764	373,649	24,859,413	42,925	0.17%	74,486	334

Note: See Demographic and Economic Statistics table for personal income and population data.

* Per Capita Income U.S. Census, Evanston

Evanston Township High School District No. 202

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt	Add: Bond Premiums	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Equalized Assessed Valuation	Percentage of Net General Bonded Debt to Estimated Actual Valuation	Estimated Population	Net General Bonded Debt Per Capita
2023	$ 24,745,000	$ 2,614,223	$ 718,960	$ 26,640,263	$ 4,110,473,923	0.65%	77,517	$344
2022	26,735,000	2,916,572	817,495	28,834,077	3,512,163,606	0.82%	78,834	366
2021	23,365,000	2,162,652	683,095	24,844,557	3,777,859,861	0.66%	74,587	333
2020	25,160,000	2,406,624	775,333	26,791,291	3,746,975,853	0.72%	74,110	362
2019	26,865,000	2,650,596	756,545	28,759,051	3,006,428,290	0.96%	74,106	388
2018	28,685,000	2,894,566	1,060,309	30,519,257	3,032,954,923	1.01%	75,603	404
2017	24,782,572	2,646,008	1,097,048	26,331,532	2,960,449,026	0.89%	75,603	348
2016	26,640,464	2,856,961	1,271,432	28,225,993	2,435,187,621	1.16%	74,486	379
2015	24,485,764	373,649	1,273,890	23,585,523	2,488,951,100	0.95%	74,486	317
2014	26,276,055	421,313	1,386,036	25,311,332	2,441,916,867	1.04%	74,486	340

Source of information: Cook County

Evanston Township High School District No. 202

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

JUNE 30, 2024

Governmental Jurisdiction	Debt Outstanding	Overlapping Percent [1]	Net Direct and Overlapping Debt
Overlapping Debt:			
County			
Cook County	$ 2,093,131,750	2.115%	44,269,737
Cook County Forest Preserve	52,085,000	2.115%	1,101,598
School Districts			
School District 65	55,463,965	100%	55,463,965
Community College #535	54,930,000	13.938%	7,656,143
Park Districts			
Skokie Park District	2,620,000	12.021%	314,950
Municipalities			
Village of Skokie	197,205,000	11.672%	23,017,768
City of Evanston	165,625,000	100%	165,625,000
Miscellaneous			
Metropolitan Water Reclamation District	1,610,470,000	2.153%	34,673,419
Total Overlapping Debt			332,122,580
Township High School District 202	26,047,993	100%	26,047,993
Total Direct and Overlapping Debt			$ 358,170,573

Source: Cook County Clerk's Office.

Note: Percent applicable to the School District is calculated using assessed valuation of the School District area value contained within the noted government unit. Percentages based on 2023 EAVs, the most recent available.

Evanston Township High School District No. 202

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Valuation*	$ 4,215,407,885	
Debt Limit - 6.9% of Assessed Valuation	0.069	$ 290,863,144
Total Debt Outstanding (Face Amount)	$ 26,047,993	
Less: Exempted Debt	-	
Net Subject to 69% Limit		26,047,993
Total Debt Margin		$ 264,815,151

Fiscal Year

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Debt Limit	$ 290,863,144	$ 283,622,701	$ 242,339,289	$ 260,672,330	$ 258,541,334	$ 207,443,552	$ 209,273,890	$ 164,499,359	$ 168,027,946	$ 171,737,626
Total Net Debt Applicable to Limit	26,047,993	28,664,486	31,290,847	26,047,993	30,215,000	26,865,000	28,685,000	24,800,000	26,730,000	24,485,764
Legal Debt Margin	$ 264,815,151	$ 254,958,215	$ 211,048,442	$ 234,624,337	$ 228,326,334	$ 180,578,552	$ 180,588,890	$ 139,699,359	$ 141,297,946	$ 147,251,862
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	9%	10%	13%	10%	12%	13%	14%	15%	16%	14%

Evanston Township High School District No. 202

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
June 30, 2024

Year	Evanston Population	Skokie Population	Per Capita Personal Income*	Unemployment Rate**
2024	75,070	64,937	$63,888	4.1%
2023	75,544	65,497	57,626	3.9%
2022	77,517	66,422	53,685	4.9%
2021	73,473	62,700	51,723	8.1%
2020	74,110	63,292	53,250	10.0%
2019	74,106	63,280	43,945	3.3%
2018	75,603	64,784	42,790	4.3%
2017	75,603	64,784	42,790	4.3%
2016	74,486	64,784	42,925	5.0%
2015	74,486	64,784	42,925	6.0%

Source of information:

* Per Capita Income U.S. Census Bureau, Evanston
**Illinois Department of Employment Security

Evanston Township High School District No. 202

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
June 30, 2024

2024

Employer	Employees	Percent of Total Employment
# 1 - Northwestern University	5,350	40.28%
# 2 - Endeavor Health Clinical Operations	2,860	21.53%
# 3 - DRiV Automotive, Inc.	1,300	9.79%
# 4 - ZS Associates	700	5.27%
# 5 - Evanston Township High School 202	671	5.05%
# 6 - Amazon.com Services, Inc.	600	4.52%
# 7 - Georgia Nut Co., Inc.	500	3.76%
# 8 - Northwestern University, Kellog School of Management	500	3.76%
# 9 - C.E. Niehoff & Co.	400	3.01%
# 10 - Tech Lighting, LLC	400	3.01%
Total	13,281	100%

2015

Employer	Employees	Percent of Total Employment
# 1 - Northwestern University	5,200	33.72%
# 2 - Northshore University Hospital	3,461	22.44%
# 3 - Federal-Mogul Mortorparts	1,800	11.67%
# 4 - Presence St. Francis Hospital of Evanston	1,200	7.78%
# 5 - Skokie Hospital	1,200	7.78%
# 6 - Presbyterian Homes/McGaw Care Center	600	3.89%
# 7 - Northwestern University, Kellog School of Management	500	3.24%
# 8 - Evanston Township High School 202	500	3.24%
# 9 - The Village of Skokie	500	3.24%
# 10 - Topco Associates LLC	460	2.98%
	15,421	100%

Sources: 2024 Illinois Manufacturers Directory; 2024 Illinois Services Directory and City of Evanston Deve

Evanston Township High School District No. 202

NUMBER OF EMPLOYEES BY TYPE

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Administration:										
Superintendent	1	1	1	1	1	1	1	1	1	1
Associate Superintendent	2	2	2	2	2	2	2	2	1	1
District Administrators	10	10	10	10	10	10	10	10	11	11
Principals and assistants	7	7	7	7	7	7	7	7	7	7
Total administration	20	20	20	20	20	20	20	20	20	20
Teachers:										
Department Chairs	12	12	10	10	10	9	9	9	9	9
High School	242	239	222	217	222	219	205	205	202	195
Instrumental music	3	3	3	3	3	3	3	3	3	3
Special education and bilingual	48	48	48	45	45	45	42	42	42	41
Psychologists	5	5	5	4	4	4	3	3	3	3
Social workers and counselors	30	30	29	23	21	20	19	19	19	21
Total teachers	340	337	317	302	305	300	281	281	278	272
Other supporting staff:										
Custodians	40	42	34	33	34	31	35	35	35	33
Engineers	10	8	8	8	7	7	7	7	7	7
Food Service	23	24	23	24	24	25	24	24	24	23
Certified Exempt	7	7	6	6	7	7	7	7	7	7
Non-Certified Exempt	38	37	35	35	36	35	35	35	35	33
Maintenance	3	2	2	2	3	3	3	3	3	3
Secretarial	26	24	24	24	21	23	23	23	23	24
Special Staff	38	61	61	61	61	66	62	62	61	58
Student Mgt. Personnel	47	43	41	47	48	46	40	40	40	37
Teacher Aides	50	51	45	50	45	45	42	42	42	41
Total support staff	282	299	279	290	286	288	278	278	277	266
Total staff	642	656	616	612	611	608	579	579	575	558

Source of information: Various District Office Departments

Evanston Township High School District No. 202

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage of Change	Expenditures	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil - Teacher Ratio	Percentage of Students Receiving Free or Reduced Price-Meals
2023	3,593	$ 117,260,117	32,636	8.76%	$ 126,417,670	34,260	3.77%	340	10.6	N/A
2022	3,690	110,721,491	30,006	16.17%	123,112,005	33,015	13.00%	337	10.9	N/A
2021	3,729	96,319,960	25,830	1.78%	107,899,795	29,217	0.65%	273	13.7	N/A
2020	3,693	93,720,695	25,378	-1.72%	104,882,315	29,029	15.15%	302	12.2	37.00%
2019	3,613	93,292,660	25,821	19.79%	89,927,348	25,211	-21.34%	305	11.8	37.00%
2018	3,567	76,888,734	21,556	-24.99%	108,750,861	32,052	6.47%	300	11.9	39.00%
2017	3,393	97,507,112	28,738	7.48%	100,001,452	30,103	0.41%	281	12.1	41.00%
2016	3,322	88,825,786	26,739	0.82%	96,830,555	29,979	4.82%	281	11.8	41.00%
2015	3,230	85,661,925	26,521	2.56%	89,228,115	28,599	8.51%	272	11.9	44.00%
2014	3,120	80,680,783	25,859	8.71%	83,155,919	26,357	-4.82%	272	11.5	44.00%

Source of information: Various District Office Departments

Evanston Township High School District No. 202

SCHOOL BUILDING INFORMATION

LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
High School										
Square Feet	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million	1.3 Million
Capacity (Students)	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Enrollment	3,593	3,690	3,729	3,693	3,567	3,393	3,322	3,230	3,120	3,155

Source of information: Various District Office Departments

Evanston Township High School District No. 202

MISCELLANEOUS STATISTICS

June 30, 2023

Location:	Chicagoland
Date of Organization:	1882
Number of Schools:	1
Area Served:	8.5 Square Miles
Median Home Value:	$385,000
Student Enrollment:	3,593
Certified Teaching Staff:	343
Pupil/Teacher Ratio:	10:1

Glossary

Accrual Basis of Accounting - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances ***occur***, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

Adequate Yearly Progress (AYP) – The growth needed in the proportion of students who achieve state standards of academic proficiency. A state's definition or AYP must also include graduation rates for high schools and an additional indicator for middle and elementary schools. The AYP also will be based on separate reading-language arts and math achievement objectives. The new definition of AYP is diagnostic in nature and intended to highlight where schools need improvement and should focus their resources.

Appropriated Fund Balance – Unexpended revenue from prior years, which is carried forward to balance the budget in the current budget year.

Appropriation – A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

Average Daily Attendance (ADA) – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools' program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance. The three best days are used as an average in Illinois.

Balanced Budget – a budget with total expenditures not exceeding total revenues and monies available in the fund balance and within an individual fund is considered balanced.

Base Budget – Cost of continuing existing levels of service in the current budget year.

Budget – A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

Budget Calendar – The schedule of key dates used in the preparation and adoption of the annual budget.

Budget Year – The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1 to June 30).

Capital Outlay – Fixed assets which have a value of more than $5,000 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Cash Basis of Accounting – Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be necessary for legal compliance, it does not facilitate accurate reporting of financial position and is considered inappropriate for reporting the financial position of any fund.

Categorical Grants – Grants received from another governmental unit to be used or expended on specific programs for activities.

Current Expense – Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.

Employee (or Fringe) Benefits – Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA), Illinois Municipal Retirement Fund, Teachers Retirement System and retirement system participation.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year – The twelve-month period of time to which the annual budget applies. By law, all Illinois school systems must observe a fiscal year that begins on July 1 and ends on June 30.

Fiduciary Funds Type – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The Board serves as a trustee, or fiduciary, for ten scholarships. We exclude these activities from the Board's budget because the Board cannot use these assets to finance its operations. The Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes and by those to whom the assets belong. This is accounted for as a private purpose trust fund.

Full-Time Equivalent Position (FTE) – The decimal equivalent of a position based on 2,080 hours per year for 12-month employees or 1,950 hours per year for 10-month employees. For example, a part-time 12-month typist working for 20 hours per week would be equivalent to .5 of a full-time position.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund – An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal – A statement of broad direction, purpose or intent based on the needs of the community.

Governmental Funds Type – Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds: Education Fund, Operations and Maintenance Fund, Tort Fund, Transportation Fund and the Debt Service Fund.

Grant – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

IDEA – Individuals with Disabilities Education Act.

Indirect Cost – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Instructional Supplies – Materials used to help students learn such as workbooks, pencils, art supplies and paper.

Local Funding – Funding from the following sources: county appropriation, supplemental tax, revenues from state funding, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

Modified Accrual Basis of Accounting – Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both ***measurable and available*** to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Object Codes – The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

100 Salaries
200 Employee Benefits
300 Purchased Services
400 Supplies and Materials
500 Capital Outlay
600 Other Objects
700 Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three-digit serial number is used to provide detailed information.

Operating Expenses – The cost for personnel, materials, and equipment required for a department to function.

Per Pupil Allotment – An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

Per pupil Expenditure – The total amount of funds expended divided by the number of students affected.

Positions – Positions equate to the full-time equivalent individuals that can be assigned for the employment period represented by the allotment category. For example, a position in the classroom teacher allotment represents an employment period of 10 months, and in the principal allotment category 12 months. The number of full-time equivalent individuals that can be employed is limited to the number of months associated with the positions allotted by the state.

Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

Source of Revenue – Revenues are classified according to their source or point of origin.

State Formula – The calculations used by the state to fund various allotments to the local education agency.

Supplies and Materials – Expendable materials and operating supplies necessary to conduct departmental operations.

Title I – A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher-level skills that all children are expected to master.

Undesignated Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Education Acronyms

In education, as in most specialized professions, educators use terms that may be unfamiliar. This list of the more commonly used acronyms or abbreviations and their meanings has been developed to help everyone involved in public schools communicate better.

ACT – American College Testing. An alternative test to the SAT that students take as a precursor to college/university admission.

AP – Advanced Placement. The AP program enables high school students to complete college-level courses for college placement and/or credit.

AYP – Adequate Yearly Progress. Required under the federal No Child Left Behind law, AYP provides another way to measure school performance. To meet AYP, a school must meet target goals for each group of students that numbers 40 or more. Target goals are set annually by the state for reading and mathematics at grades 3-8 and 10, and for attendance rates or graduation rates as well. AYP is an all-or-nothing model. If a school misses one target, it does not make AYP. The long-term goal of AYP is to have every school at 100 percent student proficiency by 2013-14.

ESEA – Elementary and Secondary Education Act. This is the principal federal law affecting K-12 education.

ESL – English as a Second Language. ESL is a program model that delivers specialized instruction to students who are learning English as a new language.

F&R – Free and Reduced Price Lunches. Children who qualify, due to their parent's financial status, receive either free or reduced priced lunches through a federal government program.

IDEA – Individuals with Disabilities Education Act. This federal act requires all states to develop alternate assessments for students with disabilities for whom the standard statewide assessment program is not appropriate.

IEP – Individualized Education Program. The IEP is a written statement for a student with a disability that is developed, at least annually, by a team of professionals knowledgeable about the student and the parent. The plan describes the strengths of the child and the concerns of the parents for enhancing the education of their child, and when, where, and how often services will be provided. The IEP is required by federal law for all exceptional children and must include specific information about how the student will be served and what goals he or she should be meeting.

LEA – Local Education Agency. Synonymous with local school system and indicating that a public board of education or other public authority maintains administrative control of the public schools in a city or county.

LEP – Limited English Proficient. Students whose first language is one other than English and who need language assistance to participate fully in the regular curriculum.

ESSA – Every Student Succeeds Act. ESSA includes provisions that will help to ensure success for students and schools.

PEP – Personalized Education Plan. Plans specifically designed to improve a student's performance to grade-level proficiency. PEP also stands for Principals' Executive Program. This preparation program for principals provides relevant and rigorous professional development opportunities based on the best current theories and practices.

PSAT – Pre-Scholastic Assessment Test. The PSAT is normally taken by high school juniors as a practice test for the SAT. Some schools use the PSAT as a diagnostic tool to identify areas where students may need additional assistance or placement in more rigorous courses.

SAT – Scholastic Assessment Test. The SAT, which is often taken by high school juniors and seniors as a precursor to college/university admission, assesses a student's verbal and mathematical skills.

SIP – School Improvement Plan. A plan that includes strategies for improving student performance, how and when improvements will be implemented, use of state funds, requests for waivers, etc. Plans are in effect for no more than three years.

Title I – A federal funding program for schools to help students who are behind academically or at risk of falling behind. Funding is based on the number of low-income children in a school, generally those eligible for the free lunch program. Title I money supplements state and district funds.

Title IX - Title IX of the Educational Amendments of 1972 bans sex discrimination in schools receiving federal funds, whether it is in academics or athletics.

NCLB – No Child Left Behind. NCLB is the more recent reauthorization of the Elementary and Secondary Authorization Act and represents a sweeping change in the federal government's role in local public education. NCLB has a variety of goals, but the most dominate ones are for every school to be at 100 percent proficiency by 2013-14 as measured by student achievement on state tests and for every child to be taught by a "Highly Qualified" teacher. The new law emphasizes new standards for teachers and new consequences for Title I schools that do not meet student achievement standards for two or more consecutive years.

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