



FINAL BUDGET

July 1, 2025 - June, 2026
Deerfield, IL 60015

www.dps109.org



DEERFIELD PUBLIC SCHOOLS DISTRICT 109
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SECTION 1 – EXECUTIVE SUMMARY

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August 21, 2025

Board of Education
Deerfield Public Schools District 109
Deerfield, IL 60015

The 2025-2026 annual budget for Deerfield Public Schools District 109 is submitted for your review. The budget has been prepared to communicate a comprehensive review of the District's financial plan and the result of operations to the Members of the Board of Education, local citizens, and other constituents.

The *operating* budget for fiscal year 2025-26 is **balanced**. Estimated operating revenue of approximately \$68.7 million is planned to exceed operating expenditures of roughly \$63.3 million. This is the twenty-first consecutive budget surplus after fourteen years of deficits. The planned operating budget surplus is proposed to be transferred to the Capital Projects Fund to address significant capital needs identified in the 2023 Master Facility Plan.

Budget Process

The budget is a detailed financial plan for the District, and it covers the fiscal year beginning July 1st through June 30th.

The process of budgeting for the fiscal needs of the district is ongoing, and consists of five phases—planning, preparation, adoption, implementation, and evaluation. The planning phase began in the fall of 2024 when five-year financial projections are presented to the Finance Committee of the Board of Education. The preparation phase began when the tax levy was approved and filed with the county clerk in November of 2024. The preparation phase continued with administrative conferences at each school and department where budget guidelines and worksheets were distributed. The information received from budget meetings, coupled with staffing plans for the 2024-2025 school year, were used in preparation of the budget. The tentative budget was presented to the Finance Committee on June 17, 2025 and the preliminary budget was presented to the Board of Education on July 17, 2025. The budget was approved for public display, and a hearing will be held on August 21, 2025. Following the public hearing, the budget for the 2025-2026 school year will be presented for adoption by the Board of Education. If approved, the budget will be filed with the Illinois State Board of Education by September 30, 2025.

Budgetary controls are maintained at line-item levels and are an administrative responsibility at cost centers. All actual activity will be compared to the budget and reported to District 109 Administration and the Board of Education in the form of monthly treasurer's reports. Any extraordinary variances will be disclosed in full detail.

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Governmental Fund Summary

Budgeted revenues and expenditures by fund are summarized below. The district is projected to end the fiscal year with \$30.8 million dollars in reserve. The ending operating fund balance is forecasted to be approximately 31% of operating expenditures; this level of fund balance is considered an appropriate amount by the Illinois State Board of Education and independent industry groups.

Please note that at the time of this publication, fiscal year 2025 revenue, expenditure, and ending fund balance totals are unaudited. Final totals are expected to change modestly once the fiscal year 2025 audit is complete.

Summary of Fund Balances						
Operating Funds						
	Beginning Balance	Revenue	Expenditure	Excess (Deficit)	Other Financing Sources (Uses)	Ending Balance
Educational	\$18,632,221	\$59,041,260	\$54,812,460	\$4,228,800	(\$4,700,000)	\$18,161,021
Operations and Maintenance	\$2,871,626	\$6,841,173	\$4,697,698	\$2,143,475	(\$4,000,000)	\$1,015,101
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$1,062,188	\$1,667,235	\$2,407,665	(\$740,430)	\$0	\$321,758
Municipal Retirement	\$258,966	\$1,215,683	\$1,429,308	(\$213,625)	\$0	\$45,341
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Working Cash	\$0	\$0	\$0	\$0	\$0	\$0
Tort	\$0	\$0	\$0	\$0	\$0	\$0
Life Safety	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$22,825,000</u>	<u>\$68,765,352</u>	<u>\$63,347,131</u>	<u>\$5,418,221</u>	<u>(\$8,700,000)</u>	<u>\$19,543,221</u>

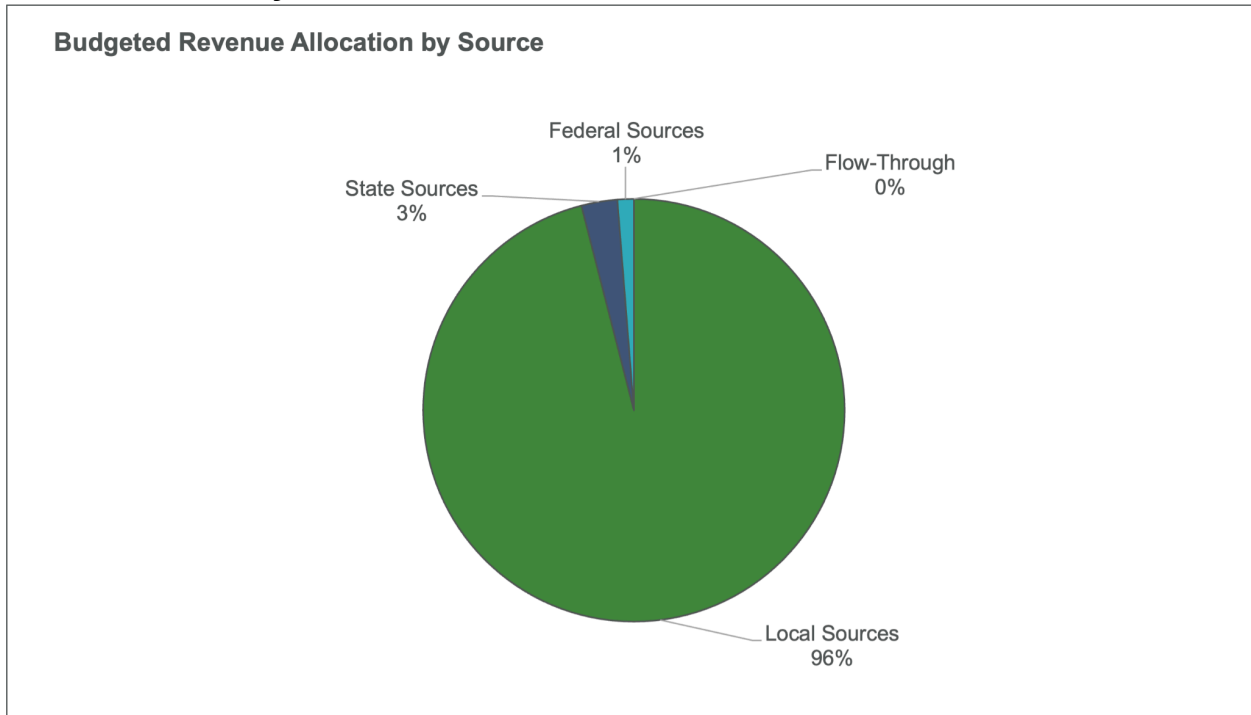
Summary of Fund Balances						
All Funds						
	Beginning Balance	Revenue	Expenditure	Excess (Deficit)	Other Financing Sources (Uses)	Ending Balance
Educational	\$18,632,221	\$59,041,260	\$54,812,460	\$4,228,800	(\$4,700,000)	\$18,161,021
Operations and Maintenance	\$2,871,626	\$6,841,173	\$4,697,698	\$2,143,475	(\$4,000,000)	\$1,015,101
Debt Service	\$183,905	\$1,444,820	\$1,693,748	(\$248,928)	\$200,000	\$134,977
Transportation	\$1,062,188	\$1,667,235	\$2,407,665	(\$740,430)	\$0	\$321,758
Municipal Retirement	\$258,966	\$1,215,683	\$1,429,308	(\$213,625)	\$0	\$45,341
Capital Projects	\$15,692,763	\$2,430,296	\$15,492,271	(\$13,061,975)	\$8,500,000	\$11,130,787
Working Cash	\$0	\$0	\$0	\$0	\$0	\$0
Tort	\$0	\$0	\$0	\$0	\$0	\$0
Life Safety	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$38,701,668</u>	<u>\$72,640,467</u>	<u>\$80,533,149</u>	<u>(\$7,892,683)</u>	<u>\$0</u>	<u>\$30,808,985</u>

Description of Governmental Funds

- Educational Fund – To account for the majority of the instructional and administrative aspects of the District's operations.

- Operations & Maintenance Fund – To account for repair and maintenance of district property.
- Transportation Fund – To account for activity relating to the transportation of students to and from school on a daily basis and for additional interscholastic activities.
- Municipal Retirement/Social Security Fund – To account for the District’s portion of personnel pension costs.
- Debt Service Fund – To account for the District’s bond principal and interest payments.
- Capital Projects Fund – To account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities.
- Fire Prevention & Safety Fund – To be used for capital improvements identified as necessary to maintain healthy and safe buildings.

Revenue Summary



District revenue is derived from a mixture of Local, State, and Federal sources. Revenue from local sources represents approximately 96% of all revenue in the current budget, and it is comprised primarily of local property taxes.

Property taxes

Each year the Board of Education must determine how much money needs to be raised through taxation to support the operation of the District for the coming year. This request, called the levy, is made to the Lake County Clerk before the last Tuesday in December.

Property assessments for the year 2024 are payable in 2025. The District is located in Lake County, Illinois, where property taxes are payable in June and September. The amount of the 2024 property tax levy is already known, and it is the intention to use the 2024 levy to fund the 2025-2026 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

Local governments can establish tax increment financing (TIF) districts which redirect property taxes in order to spur economic growth. The Downtown Deerfield TIF expired in 2009—adding \$78 million in new property value to the district worth \$1.8 million in annual property tax revenue. In 2009-10, the District also received an extraordinary rebate of excess TIF revenue of \$2 million which was allocated to the Capital Projects fund. Prior tax rebates from this TIF were \$613,000 in 2006-2007, and \$2 million in 2005-06.

In December 2017, the City of Highland Park established a new TIF in the western part of its border, a portion of which lies within District 109’s boundary. The TIF may help the City and District by offering incentives to develop antiquated manufacturing and retail property. The TIF agreement protects District 109 with a revenue sharing provision within the TIF agreement; in the event that new development drives an increase in student enrollment, the TIF will reimburse District 109 with a rebate in the amount of the audited per pupil expenditure.

In December of 2022, the Village of Deerfield established a new TIF located in a portion of the Village’s downtown business district and Village Center, generally located between Hazel Avenue to the north and Deerfield Road to the south, and between Chestnut Street to the west and Rosemary Terrace to the east (“Target Area”). The Village does not anticipate that this Target Area will receive significant private investment leading to long-term growth without the creation of a TIF District. While it is not anticipated that new development will generate students for district 109, the TIF includes funds budgeted to reimburse 109 should any new student enrollment be generated.

Historical Taxable Property Values, Tax Rates, Extensions, and Collections

Tax Levy Year	2020	2021	2022*	2023	2024
EAV (Billions)	\$1.67	\$1.64	\$1.69	\$1.75	\$1.84
Tax Rate (\$ per \$100 EAV)	3.292	3.419	3.61	3.63	3.59
Tax Extension (Millions)	\$55	\$56.6	\$61.1	\$63.6	\$66.2
% Collected	98.88%	98.34%	99.68%	99.32%	TBD

*The District reinstated the Debt Service Fund levy for the first time since tax year 2017 due to anticipated capital needs.

Local Property tax growth is limited by a tax cap imposed by the County. This cap limits the increase in property tax extensions using a formula tied to the Consumer Price Index (CPI) with an exception for new property.

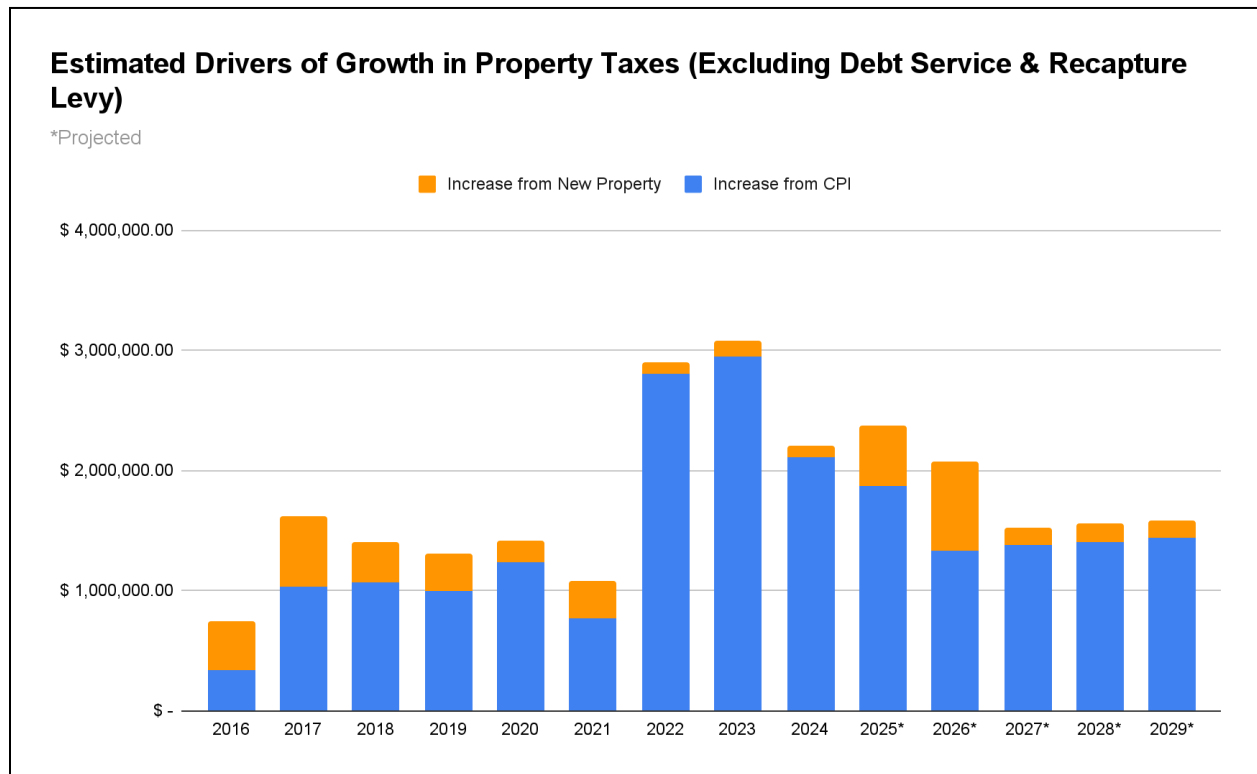
The cap can only be exceeded by approval of the voters. On April 5, 2005 a successful referendum to increase the tax rate by 0.350 was passed with the support of two-thirds of the voters. This increase was phased in over the next 4 years.

Projections for new property growth and CPI for tax years 2025 through 2028 are conservative—even though current economic indicators suggest CPI may be higher.

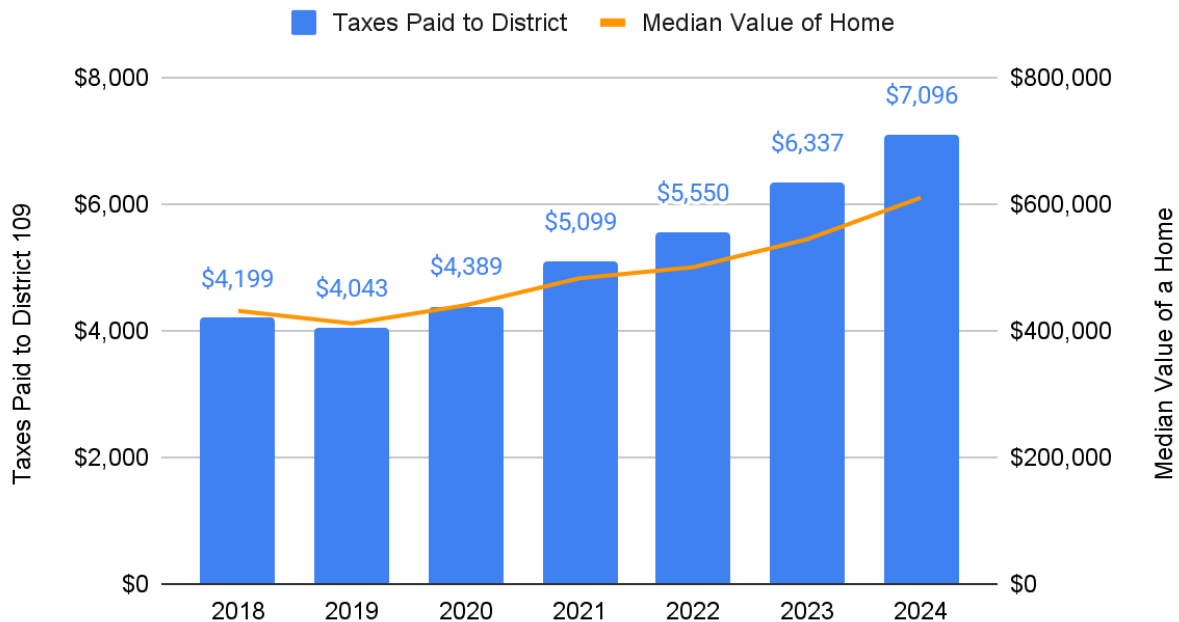
Levy Year	2024	2025	2026	2027	2028
CPI	3.4%*	2%**	2%**	2%**	2%**
New Property (Millions)	\$5.1*	\$9**	\$9**	\$9**	\$9**

*Known

**Projected



Estimated Property Taxes for a Median Home



Investment Income

Investment income is projected using an assumed 4% rate of return on investments. Interest earnings reflected in the projections are based upon forecasted monthly fund balances.

Student Fees

Fees are charged at various levels to subsidize programs and services. The District charges fees for materials, transportation, athletics and clubs. Fees are expected to account for 1% of Education Fund revenue.

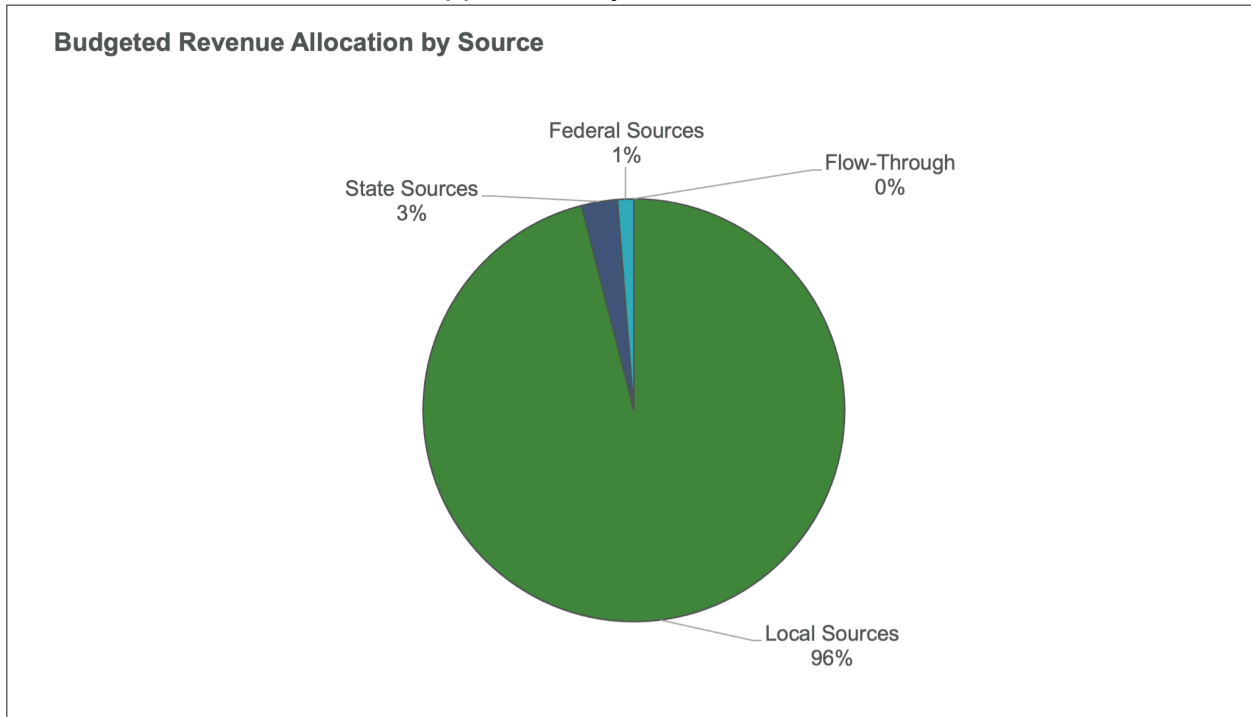
State Revenue

In 2007-08 the District began proactively allocating General State Aid and, later, Evidence Based Funding and replacement taxes (which are a replacement of local revenue collected and disbursed by the State) to the Capital Projects fund instead of Operating funds. This shift reduced the District's reliance on these revenue sources in anticipation that they may diminish or be withdrawn in the future. As a result, extra resources have been available for numerous capital improvements in past years.

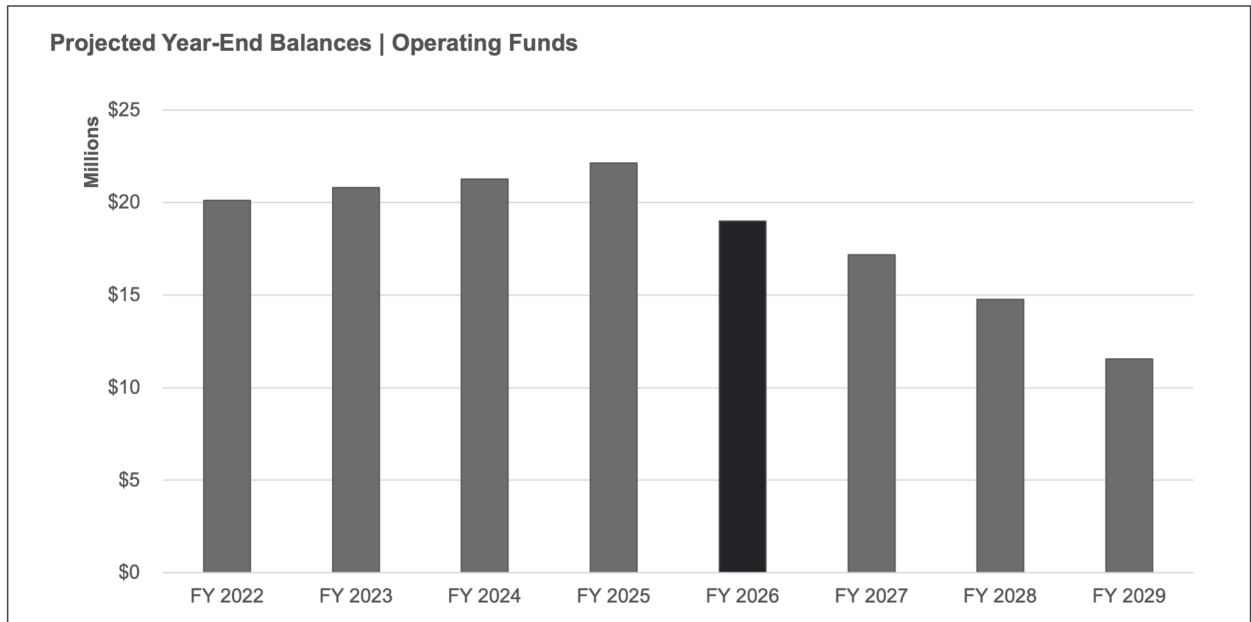
Currently, State revenue accounts for approximately 3% of the District's total revenue.

Federal Revenue

Federal revenue accounts for approximately 1% of the District's total revenue.



Budget Forecast



The District's Board of Education philosophy is to adopt balanced operating budgets to ensure that adequate balances are maintained to fund current operations. The pursuit of this philosophy is challenged by the desire to continually provide academic excellence,

while being subject to the Property Tax Extension Limitation Act and uncertain State funding.

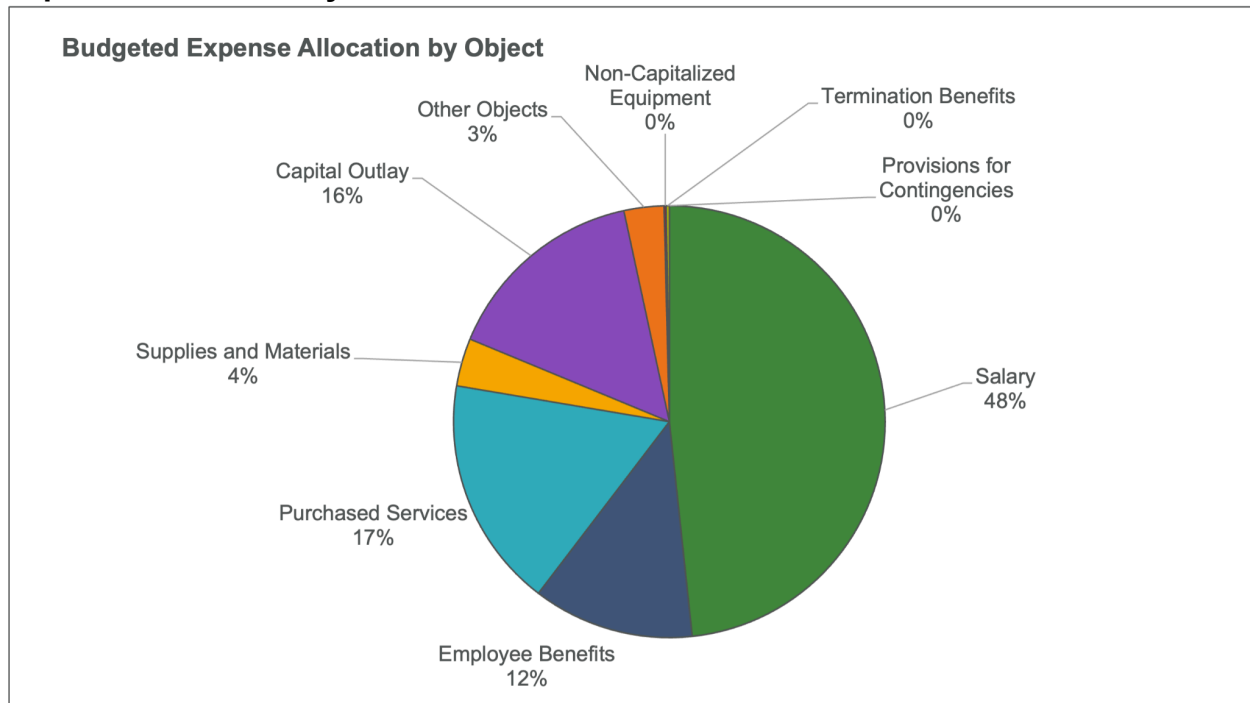
Benchmarking

The following tables and charts contain statistical data about Deerfield Public Schools District 109. For perspective, these data are benchmarked against peer districts the Board of Education has identified as similar, and Illinois averages where possible. The peer districts selected for comparison are twenty-one neighboring K-8 districts with similar demographic and socioeconomic profiles—many of whom belong to the True North special education cooperative.

District	2022-23	2023-24	% Change
	Enrollment	Enrollment	
Aptakisic-Tripp CCSD 102	2,420	2453	1.35%
Arlington Heights SD 25	4,700	4793	1.98%
Avoca SD 37	655	611	-6.76%
Bannockburn SD 106	174	169	-2.82%
Deerfield SD 109	2,736	2727	-0.33%
Glencoe SD 35	1,209	1202	-0.62%
Glenview CCSD 34	4,226	4008	-5.15%
Hawthorn CCSD 73	3,453	3396	-1.64%
Kenilworth SD 38	465	469	0.84%
Kildeer Countryside CCSD 96	3,421	3482	1.79%
Lake Bluff ESD 65	854	872	2.12%
Lake Forest SD 67	1,632	1627	-0.29%
Libertyville SD 70	2,089	2081	-0.41%
Lincolnshire-Prairieview SD 103	1,876	1876	-0.03%
North Shore SD 112	3,644	3648	0.12%
Northbrook ESD 27	1,305	1312	0.55%
Northbrook SD 28	1,767	1799	1.82%
Northbrook/Glenview SD 30	1,240	1231	-0.69%
Sunset Ridge SD 29	484	481	-0.72%
West Northfield SD 31	940	946	0.65%
Wilmette SD 39	3,113	3085	-0.90%
Winnetka SD 36	1,670	1710	2.40%

Enrollment figures presented are reported on the Annual Statement of Affairs (ASA) for each school district. Enrollment for District 109 may deviate slightly from 109 enrollment projection charts due to the time at which the ASA is issued.

Expenditure Summary



Education is inherently labor intensive; salaries and benefits account for roughly seventy percent of expenditures—even though the district purchases custodial and transportation services. Although staffing levels previously increased to meet growing special education needs despite declining enrollment, the 2023-24 fiscal year marked the beginning of a shift toward aligning staffing more closely with enrollment trends.

Staffing and Enrollment

FTE	2021-22	2022-23	2023-24	2024-25	2025-26*
Administration	26	25	26**	25***	24****
Licensed Staff	296	302.5	302	297.8	299.2
Support Staff	91	92.5	92.5	92.5	84.5
Enrollment (PK-8)	2772	2736	2727	2709	2699*

*Projected

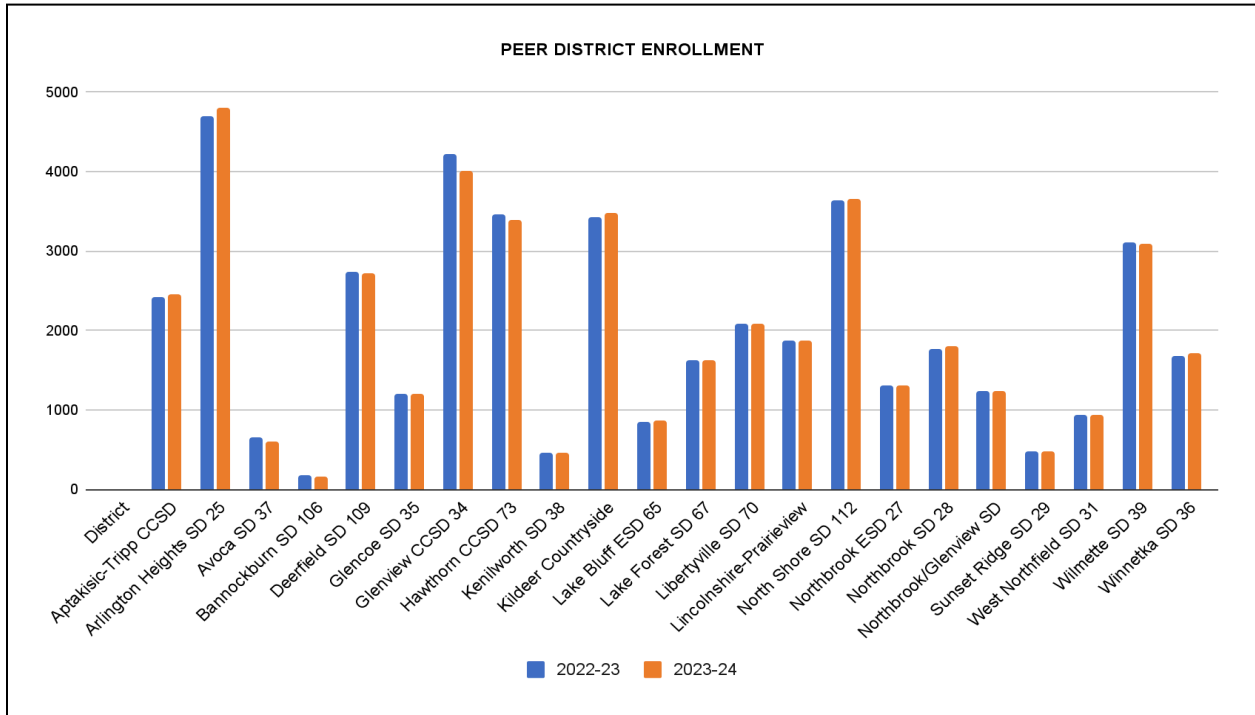
**In 2023-24, administrative staffing increased by 1 FTE for a Director for Safety & Security. This position is shared among districts 106, 109, and 112. District 109 paid for 40% of the shared employee in 2023-24.

***In 2024-25, administrative staffing decreased by 1 FTE due to the elimination of a Student Services administrative position. Also, District 109's share for the Director for Safety & Security will be reduced to 10%.

****In 2025-26, administrative staffing decreased by 1 FTE due to the elimination of the Chief Technology Officer position.

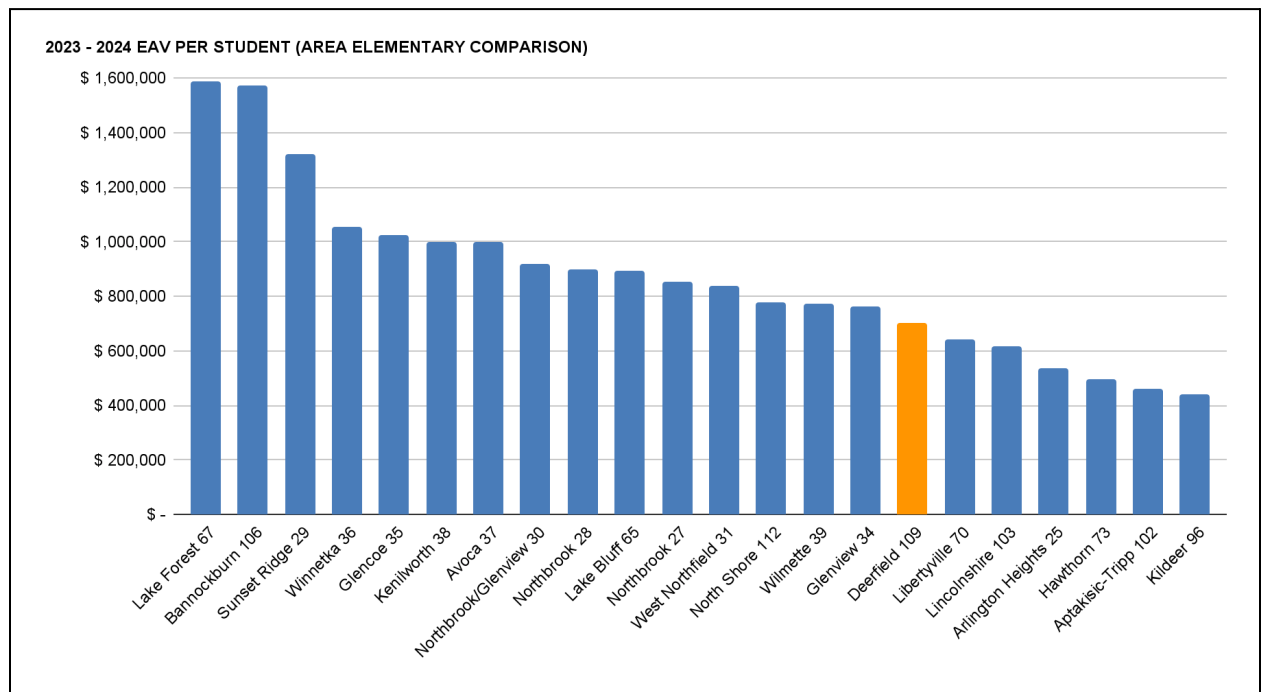
Enrollment is expected to continue to decline. Overall enrollment is projected to have decreased by approximately 3 percent over the past 5 years. Licensed staff are

budgeted to decrease in 2025-26 by 7.54 FTE.

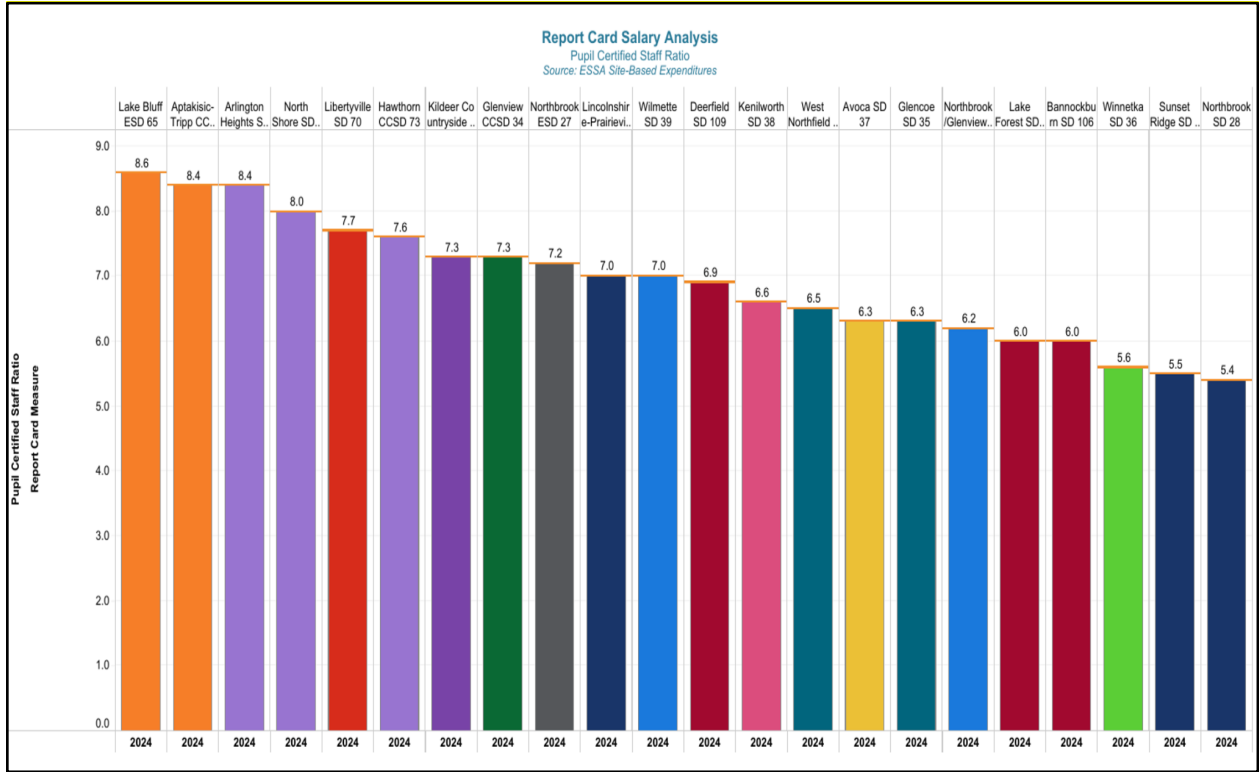


EAV Per Student

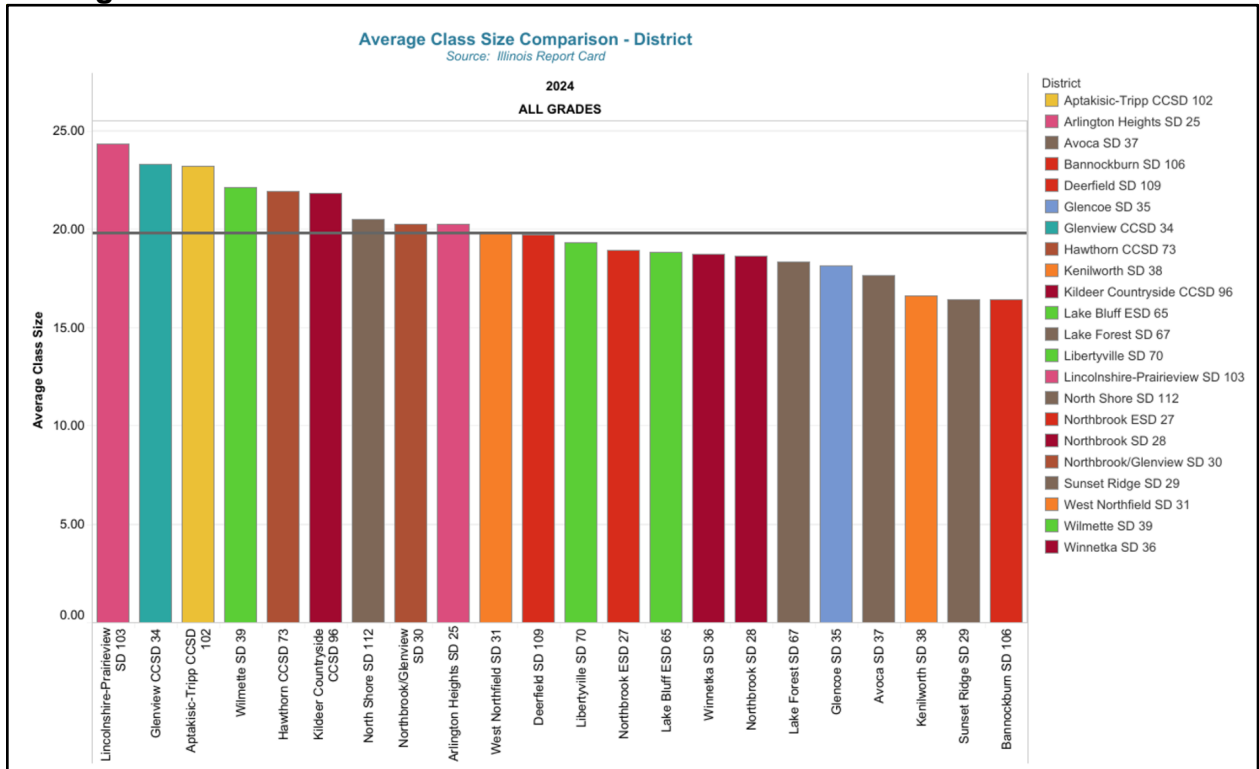
Illinois real property values are determined annually on a calendar year basis. The total value of all taxable real property within the District is known as the Equalized Assessed Value (EAV). Though Deerfield Public Schools District 109 is situated in the northern suburbs of Chicago, where the EAV per student is high relative to the rest of the state, the District has one of the lower operating costs per student compared to neighboring K-8 school districts.



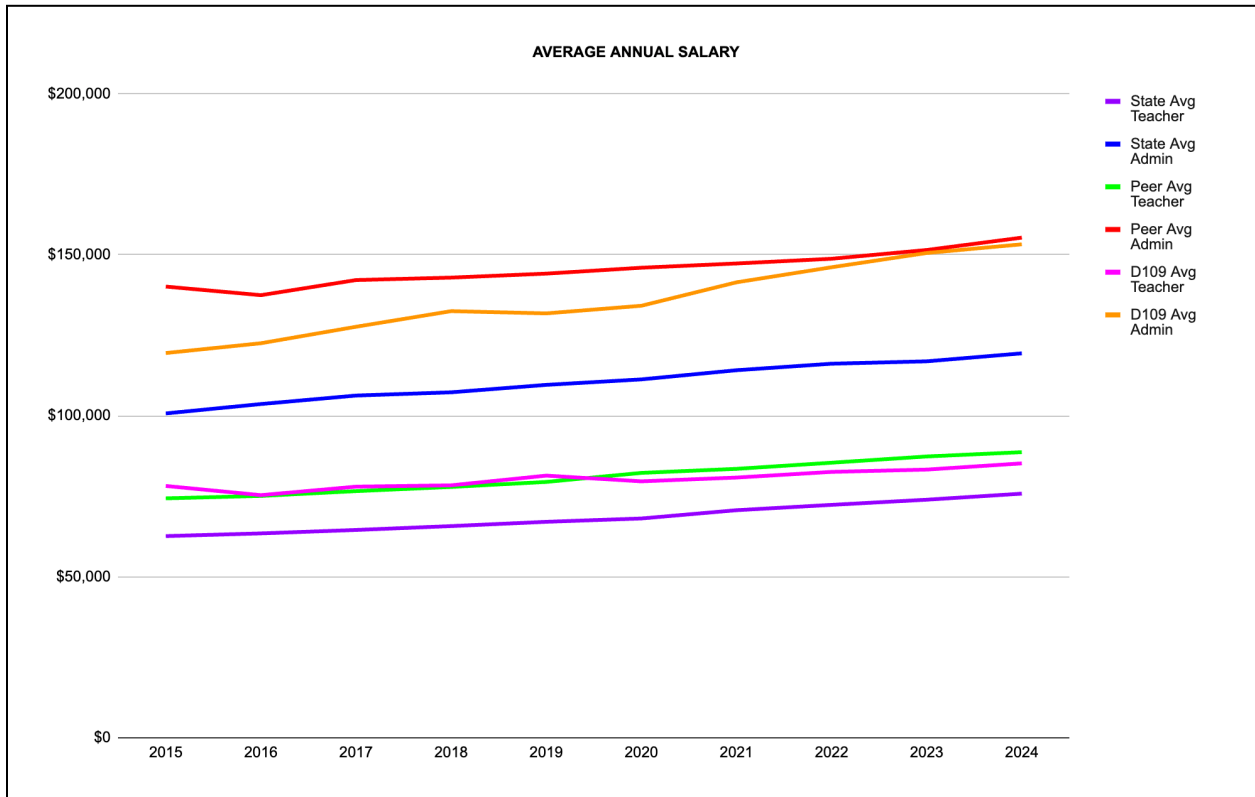
Student/Certified Staff Ratio



Average Class Size



Average Annual Salaries



Capital Expenditures

District 109 capital spending priorities are established in collaboration with staff, administration, the Buildings & Grounds Department, the Facilities Development Committee (FDC) of the Board, and the Board of Education.

The 2025-26 budget includes \$15.4 million dollars planned to be spent on anticipated maintenance and capital improvement projects. Such projects include summer 2025 renovation work at Shepard Middle School to repurpose the former Buildings & Grounds area—previously housed in the old woodshop—into expanded band and orchestra spaces, stage renovation, along with a new fitness center. These improvements are designed to align Shepard’s facilities with those available at Caruso Middle School.

Additionally, in 2025 the District formed a Referendum Task Force to explore the District’s facility needs and consider solutions and financing options to address them. The budget contemplates expenditures for architect and construction fees that may begin in 2026 if the Board pursues and the community approves a referendum for the facility work.

Changes In Debt

The total amount of outstanding debt on June 30, 2025 will be approximately \$16.4 million—representing 13% of the District’s borrowing capacity. Total principal and

interest payments for fiscal year 2026 will be \$1,683,748. The total amount of debt outstanding at June 30, 2026 is projected to be approximately \$15.3 million.

Life safety bonds of approximately \$9 million were issued September 23, 2013 and the proceeds were used to satisfy state-mandated life safety work on roofs, parking lots, and HVAC systems. In May of 2015, \$7.5 million of bonds were issued to refinance existing debt at historically low interest rates, and to finance the completion of middle school science lab renovations. In October of 2019, the District again took advantage of favorable market conditions and refinanced Series 2010 bonds to save the District approximately \$2 million over the life of the bond.

Year Ending June 30	Series 2013 Limited Tax Bonds \$8,975,000 - Issued Sept. 23, 2013			Series 2015 Limited Tax Bonds \$9,270,000 - Issued May 14, 2015			Series 2019 Limited Tax Bonds \$2,915,000 - Issued October 1, 2019			Total All Issues		
	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Total Principal	Total Interest	Total Debt Service
2026		\$1,195,000.00	\$ 101,100.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 488,747.50	\$ 1,683,747.50
2027		\$1,275,000.00	\$ 51,700.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,275,000.00	\$ 439,347.50	\$ 1,714,347.50
2028		\$ 655,000.00	\$ 13,100.00		\$ 360,000.00	\$ 310,787.50		\$ -	\$ 72,000.00	\$ 1,015,000.00	\$ 395,887.50	\$ 1,410,887.50
2029		\$ -	\$ -		\$1,080,000.00	\$ 291,077.50		\$ -	\$ 72,000.00	\$ 1,080,000.00	\$ 363,077.50	\$ 1,443,077.50
2030		\$ -	\$ -		\$1,135,000.00	\$ 260,053.75		\$ -	\$ 72,000.00	\$ 1,135,000.00	\$ 332,053.75	\$ 1,467,053.75
2031		\$ -	\$ -		\$1,195,000.00	\$ 225,955.00		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 297,955.00	\$ 1,492,955.00
2032		\$ -	\$ -		\$1,260,000.00	\$ 188,815.00		\$ -	\$ 72,000.00	\$ 1,260,000.00	\$ 260,815.00	\$ 1,520,815.00
2033		\$ -	\$ -		\$1,330,000.00	\$ 143,000.00		\$ -	\$ 72,000.00	\$ 1,330,000.00	\$ 215,000.00	\$ 1,545,000.00
2034		\$ -	\$ -		\$1,410,000.00	\$ 88,200.00		\$ -	\$ 72,000.00	\$ 1,410,000.00	\$ 160,200.00	\$ 1,570,200.00
2035		\$ -	\$ -		\$1,500,000.00	\$ 30,000.00		\$ -	\$ 72,000.00	\$ 1,500,000.00	\$ 102,000.00	\$ 1,602,000.00
2036		\$ -	\$ -		\$ -	\$ -		\$ 700,000.00	\$ 63,687.50	\$ 700,000.00	\$ 63,687.50	\$ 763,687.50
2037		\$ -	\$ -		\$ -	\$ -		\$ 725,000.00	\$ 46,312.50	\$ 725,000.00	\$ 46,312.50	\$ 771,312.50
2038		\$ -	\$ -		\$ -	\$ -		\$ 735,000.00	\$ 28,062.50	\$ 735,000.00	\$ 28,062.50	\$ 763,062.50
2039		\$ -	\$ -		\$ -	\$ -		\$ 755,000.00	\$ 9,437.50	\$ 755,000.00	\$ 9,437.50	\$ 764,437.50
Totals		\$3,125,000.00	\$ 165,900.00		\$9,270,000.00	\$2,169,183.75		\$2,915,000.00	\$ 867,500.00	\$15,310,000.00	\$3,202,583.75	\$18,512,583.75
Amount Available in Debt Service Fund as of June 30, 2025											\$ 196,704.00	
Amount to be Provided for Payment of General Long-Term Debt											\$18,315,879.75	

Series 2013 were issued for state-mandated Life Safety capital projects.

Series 2015 partially refunded 1999 and 2010 and were issued to help defray the cost of middle school science lab renovations.

Series 2019 partially refunded 2010 bonds; the District took on no "new debt," but instead took advantage of favorable market conditions to reduce overall debt

District Background

District 109 is situated 25 miles north of Chicago and District boundaries cover most of the Village of Deerfield and portions of the Villages of Riverwoods, Bannockburn, and the City of Highland Park. The District has four elementary schools (grades K-5) and two middle schools (grades 6-8). Graduates of District 109 attend Deerfield High School of Township High School District 113.

In 2024-25, District 109 enrolled 2,716 students.

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2. Positive Culture & Personal Development
3. Equitable Outcomes
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For a complete summary of the strategic plan, visit the landing page on the District’s website [here](#).

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Academic Results

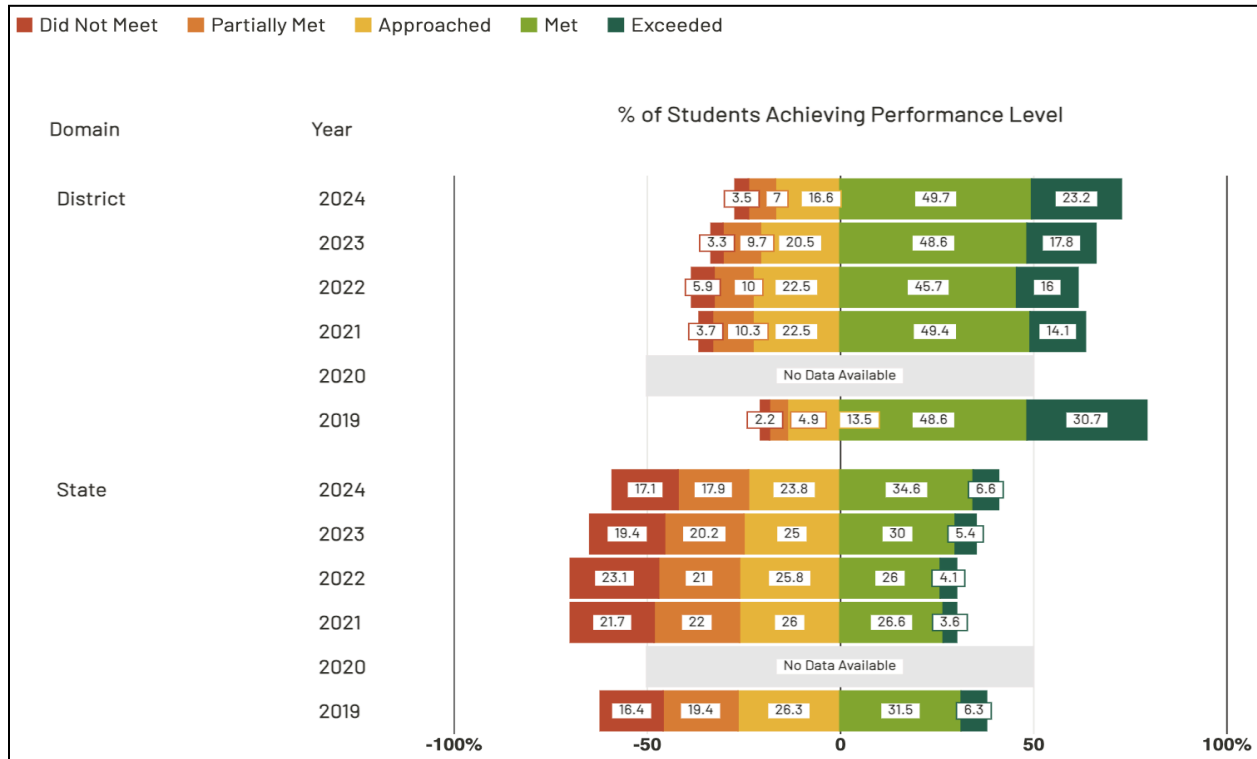
The "School Report Card," published annually by the State of Illinois, provides comparative data to assess academic effectiveness and resource management. The School Report Card documents Deerfield Schools District 109's excellent record in key areas of performance and accountability. District 109 students significantly outperform the averages for the State of Illinois, and they also consistently top the average scores for peer districts in surrounding communities. The complete school report card can be viewed at:

<https://www.illinoisreportcard.com/District.aspx?districtid=34049109002>

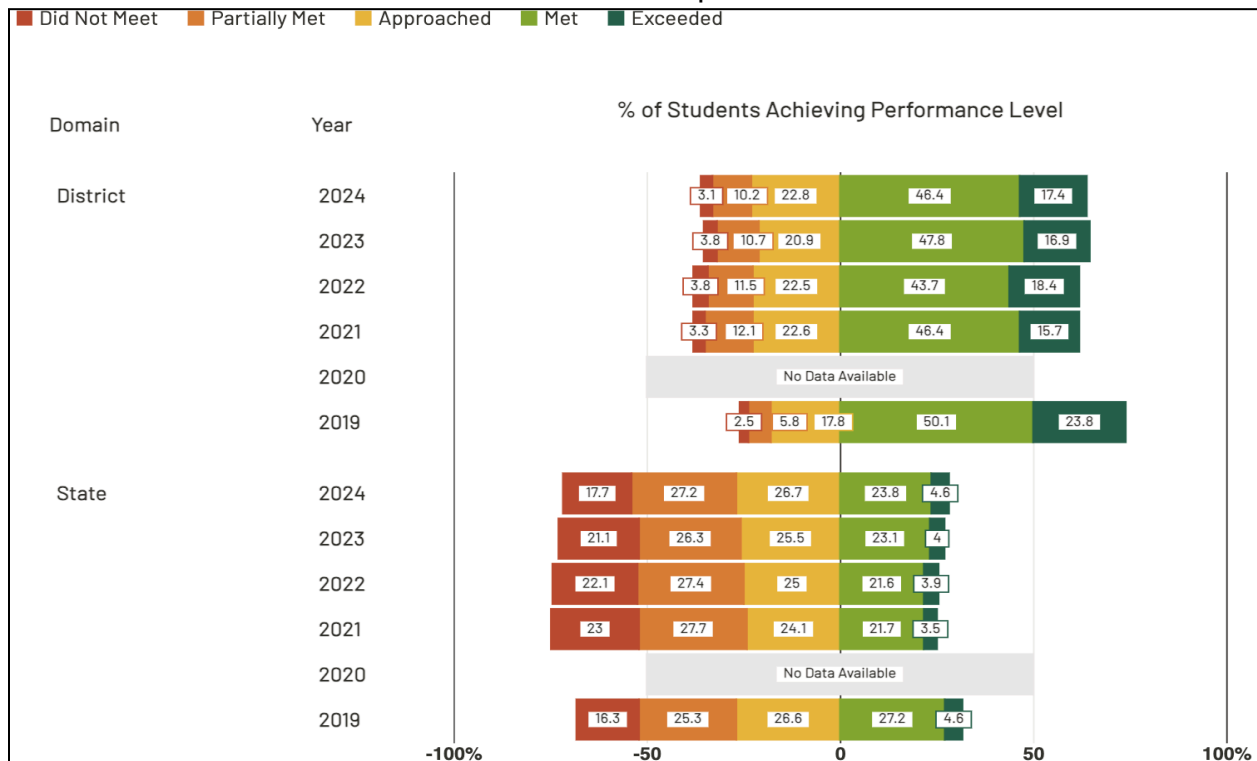
In March, 2015, Illinois selected the Partnership for Assessment of Readiness for College and Careers (PARCC) test to measure student performance in English language arts and mathematics. The PARCC tests were designed to measure performance against rigorous standards associated with the Common Core State Standards. The tests go beyond multiple choice questions, and require students to use skills to analyze, problem solve, and write effectively. Students who met or exceeded expectations are likely to be on track for the next grade level and ultimately for college and career readiness.

In 2018-19, Illinois ceased using the PARCC exam and transitioned to the similar Illinois Assessment of Readiness (IAR).

English Language Arts - Source: State of Illinois School Report Card



Mathematics - Source: State of Illinois School Report Card



Awards

The Meritorious Budget Award was presented by The Association of School Business Officials International (ASBO) to Deerfield School District 109 for the first time for its Annual Operating Budget presented for the fiscal year ended June 30, 2011. The District has received the award for the last fourteen fiscal years. Business Office staff are proud of this accomplishment, as the stringent requirements to obtain the award reflect the commitment of District 109 to prepare and present a comprehensive budget each year. In 2024, District 109 was one of only 143 school districts in the United States, and only one of 16 districts in Illinois, to receive this recognition. The Department believes the current budget meets the requirements of the award program, and we are submitting the current year's budget to ASBO for consideration.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Deerfield Public Schools District 109 for its Annual Comprehensive Financial Report (ACFR) for the fiscal years ended June 30, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 (2024 still in review). The Association of School Business Officials International (ASBO) awarded the District the Certificate of Excellence in Financial Reporting for its ACFR for the fiscal years ended June 30, 2018, 2019, 2020, 2021, 2022, 2023 and 2024. GFOA awarded the District a Certificate of Achievement for Excellence in Financial Reporting for its Popular Annual Financial Report for the fiscal years ended June 30, 2017, 2018, 2019, 2020, 2021, 2022 and 2023 (2024 still in review).

Acknowledgements

The proposed budget is a thoughtful plan. It continues the practice of efficient and effective spending, while allowing us to achieve our mission of delivering the highest quality of education possible to every student. We extend our appreciation to the members of the Board of Education for their interest and support in planning and conducting the financial operations of Deerfield Public Schools District 109 in a responsible manner.

Respectfully submitted,



John Filippi, Ed.D., SFO
Assistant Superintendent for Finance & Operations, CSBO



Bennett Kostecki
Business Manager

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-26 Board of Education**



Ryan Kuo, President—April 2027



Kelly Jakymiw, Vice President—April 2029



Kate Joyce, Secretary—April 2029



Remoun Abraham, Member—April 2029



Rosie Bonar, Member—April 2027



Mitch Dornfeld, Member—April 2027



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www.dps109.org.
The public is welcome and encouraged to attend meetings of the Board of Education.*

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
Administration**

Central Office Administrators

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Dr. John Filippi	Assistant Superintendent for Finance & Operations, CSBO
Dr. Dale Fisher	Assistant Superintendent for Human Resources
Joanna Ford	Assistant Superintendent for Student Services
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Stephanie Mackey	Assistant Principal, South Park Elementary School



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

DEERFIELD PUBLIC SCHOOLS DISTRICT 109

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

SECTION 2 – ORGANIZATIONAL

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HISTORY OF DISTRICT 109

In 1978, Deerfield Public Schools District 109 consolidated with Deerfield-Riverwoods School District 110. District 109 now serves students from the Village of Deerfield and portions of the neighboring Villages of Bannockburn, Riverwoods, and the City of Highland Park.

Formal education in Deerfield began in 1840 at the Caldwell Farm. Students from the area attended three-month sessions. Parents were required to fund their student's education; thus, no school taxes were levied. Wilmot School was the first school built within District 110 boundaries in 1847. It was located on the northwest corner of Wilmot and Deerfield Roads.

In 1848, Caldwell School was constructed on the southwest corner of Waukegan and Deerfield Roads as the first school in District 109. Districts 109 and 110 were organized in 1860 with Caldwell School and Wilmot School as the only respective facilities. Caldwell School was later renamed as Deerfield Grammar School, and was moved in 1903 to the site of the current District 109 administration office at 517 Deerfield Road. In 1913, Deerfield Grammar School was rebuilt after having been destroyed by fire.



Deerfield Grammar School

Both districts experienced dramatic growth during the 1950s. After consolidation of the two districts in 1978, several elementary schools were closed. District 109 is now comprised of four elementary schools (grades K-5) and two middle schools (grades 6-8).

Schools and Enrollment

In 2024-25, District 109 enrolled 2,716 students.

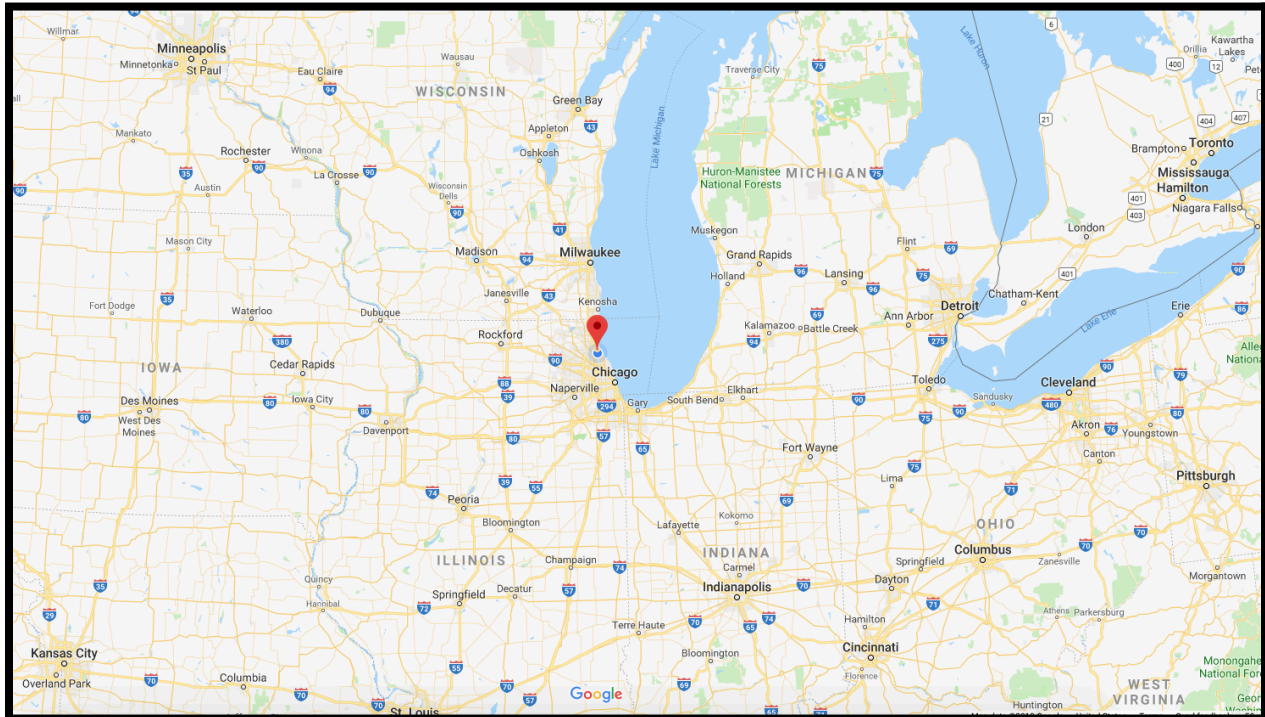
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Regional Location

Lake County, IL

Northern Chicago Suburb

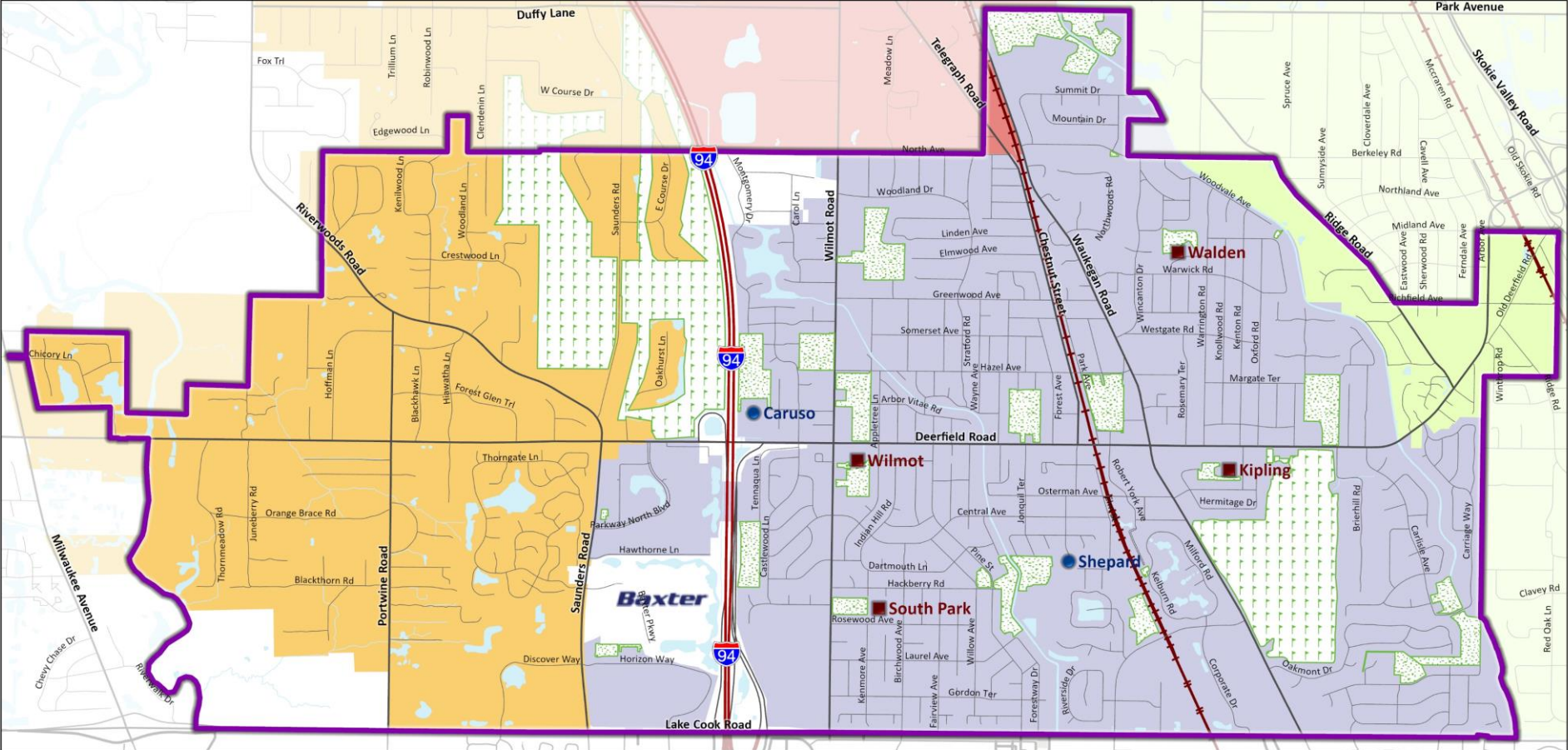
Suburban/Rural Fringe



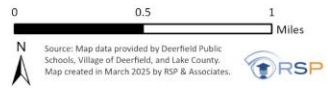
District Boundary and City Limits Map



DEERFIELD PUBLIC SCHOOLS DISTRICT 109 DISTRICT BOUNDARY



Legend	
District Boundary	Village of Bannockburn
Waterways	Cemetery/Misc.
Elementary School	Golf Course
Middle School	City of Highland Park
	Village of Riverwoods
	Park and Recreation



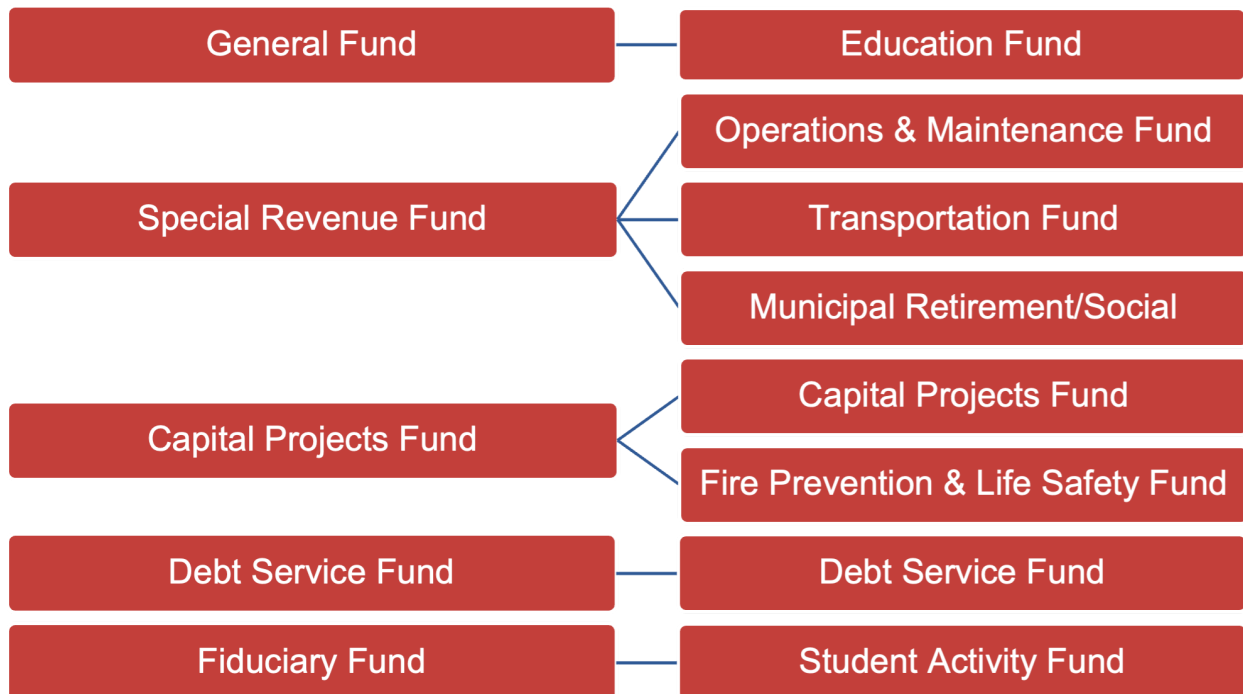
Legal Structure

The District's accounting structure includes all funds and account groups that are controlled by, or are dependent on, the Board of Education of District 109. Board members are elected by the public, and they have the power to designate management, the ability to significantly influence operations, and have primary accountability for fiscal matters. There are no other entities for which the District operates independently, and it is not included as a component unit of any other reporting entity. The district levies its own local property tax; the levy is filed with the Lake County Clerk. Taxes collected by the County Clerk are extended and disbursed directly to the District.

All real property of the District is held in trust for the beneficial interest of the District by the Board of Education; the Board has final authority for the control and disposition of such property. The District has sole responsibility for the preparation and modification of its annual budget, and is solely accountable for its fiscal matters—including surpluses, deficits and the issuance of debt.

Governmental Accounting Structure

The district maintains individual *funds* as prescribed by the Illinois State Board of Education. Funds are individual accounting entities with a self-balancing set of accounts. Each fund is established to limit or restrict spending to the fund's intended purpose, and to preserve the identity of its resources and obligations. The District maintains the following Governmental and Fiduciary funds.



Governmental Funds

General Revenue Funds

Educational Fund:

- The Educational Fund, as is the generally accepted practice for Illinois School Districts, is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another Fund. It accommodates all activity that relates to the direct instructional, support, and administrative services provided for District students—including special education.

Special Revenue Funds

Operations & Maintenance Fund:

- The Operations and Maintenance Fund accounts for activity relating to the maintenance of District facilities and fixed assets. This fund includes the salaries and benefits of custodial and maintenance personnel, their direct supervisors, and any outsourced custodial services.

Transportation Fund:

- The Transportation Fund accounts for activity relating to the transportation of regular and special education students to and from school on a daily basis, as well as interscholastic activities. The revenue for the operation of this fund is derived from local taxes, local transportation fees, State aid for transportation of pupils, and State aide for transportation of pupils with special educational needs.

Municipal Retirement/Social Security Fund:

- This fund accounts for activity that relates directly to the District's share of State and Federal retirement plans. This fund covers employer pension costs such as the Illinois Municipal Retirement, Social Security, and Medicare.

Debt Service Funds

Debt Service Fund:

- The Debt Service fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds

Capital Projects Fund:

- This fund accounts for financial resources to be used for the acquisition, construction, or improvement of major capital facilities.

Fire Prevention and Safety Fund:

- A restricted fund to be used by schools to correct Health and Life Safety violations. It may also be used for asbestos abatement, roof repair or replacement, building replacement, energy conservation, security

measures, accessibility needs, paving repairs, and other projects identified as necessary to maintain healthy and safe buildings.

Fiduciary Funds

Student Activity Funds:

- Fiduciary funds account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. The Agency Funds include Student Activity Funds, which account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature, and they do not involve the measurement of the results of operations.

Organization of Funds

The District's finances are organized and presented along the following dimensions:

Fund—Individual accounting entities with a self-balancing set of accounts.

Function—the activity or purpose. The activities of a school system are classified into five broad areas: instruction, supporting services, community services, non-programmed charges, and debt services. These functions are further subdivided into sub-functions consisting of activities which have common operational objectives.

Instruction:

- Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. This function is further subdivided into the following areas:
 - Regular Programs—include instructional activities at both the elementary and middle schools.
 - Special Programs—designed primarily to deal with exceptional pupils. Included under this area are the special education and advanced learning educational programs.

Supporting Services:

- Supporting Services include services that provide administrative, technical, and logistical support to facilitate and enhance instruction. These services exist for the fulfillment of the objectives of instruction. This broad area has been subdivided as follows:
 - Pupil—activities that assess and improve the well-being of pupils and supplement the teaching process. These activities include guidance and social work services, health services, psychological services and speech services.

- o Instructional—activities that assist the instructional staff in planning, developing, and evaluating the process of providing learning experiences for pupils—including all teaching and learning resources.
- o General Administration—activities concerned with establishing and administering policy in connection with operating the District.
- o Building Administration—activities which are concerned with the overall administrative responsibilities of a single school.
- o Business—activities that are concerned with purchasing, transporting, and maintaining goods and services for the School District. This would include fiscal services, operation of building/plant services, transportation, and food services.

Community Services:

- Services provided for the community as a whole—or some segment of the community—such as community recreation programs, civic organization activities, public libraries, programs of custody and child care, welfare services, nonpublic school pupil services, and home/school services.

Non-Programmed Charges:

- Non-Programmed charges represent conduit-type payments to other school districts in or out of the State. This would include payments to the special education cooperative serving District 109.

Debt Services:

- Debt services are the function or area used for the retirement of bonds for building construction, and other debt services, as needed.

Object—describes the service or commodity obtained as a result of a specific expenditure. The object categories are salaries, benefits, purchased services, supplies and materials, capital outlay, and tuition.

Salaries:

- The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the district.

Benefits:

- Compensation, in addition to regular salary, provided to an employee. This may include health insurance, life insurance, vacation and personal leave, sick leave, social security, and pension contributions.

Purchased Services:

- Personal services rendered by persons not on the payroll of the district and any other services purchased.

Supplies:

- An expendable item that is consumed, worn out, or deteriorated in use.

Capital (and equipment):

- Any instrument, machine, or apparatus which retains its original shape and appearance with use and is not expendable or consumed.

Tuition:

- Fees charged to the district for instruction of students by other institutions (i.e. special education services from other schools/districts).

Location—Location numbers are used to track budgets by the seven district locations. These locations include Kipling Elementary, South Park Elementary, Walden Elementary, Wilmot Elementary, Shepard Middle School, Caruso Middle School, and the Administration Building.

Budgetary Basis of Accounting and Classification of Revenues and Expenditures

The governmental fund financial statements are reported using the current financial resources measurement focus, and a modified accrual basis of accounting.

Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Revenue is the receipt of cash without creating a liability, or without canceling an asset. For example, tax collections are revenues, but proceeds from general long-term debt, acquisitions under capital leases, and transfers between funds are reported as other financing sources.

Expenditures are recorded when the related fund liability is incurred—except for principal and interest on general-long term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent that they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

District Financial Policies

Restricted Resources

Under terms of grant agreements, the District funds certain programs by a combination of specific cost reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to apply cost-reimbursement grant resources to such programs, followed by categorical grants, and then by general revenues.

Encumbrances

The District maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at the end of the fiscal year.

Capitalized Equipment

Equipment purchases in excess of a \$5,000 threshold require that the District capitalize and depreciate.

Fund Balance Policy

Board of Education Policy 4:20—Fund Balances states that the district seeks to maintain a year-end fund balance to revenue ratio of no less than 15-20 percent, as calculated under the Illinois State Board of Education's School District Financial Profile.

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2025-26 Board of Education**



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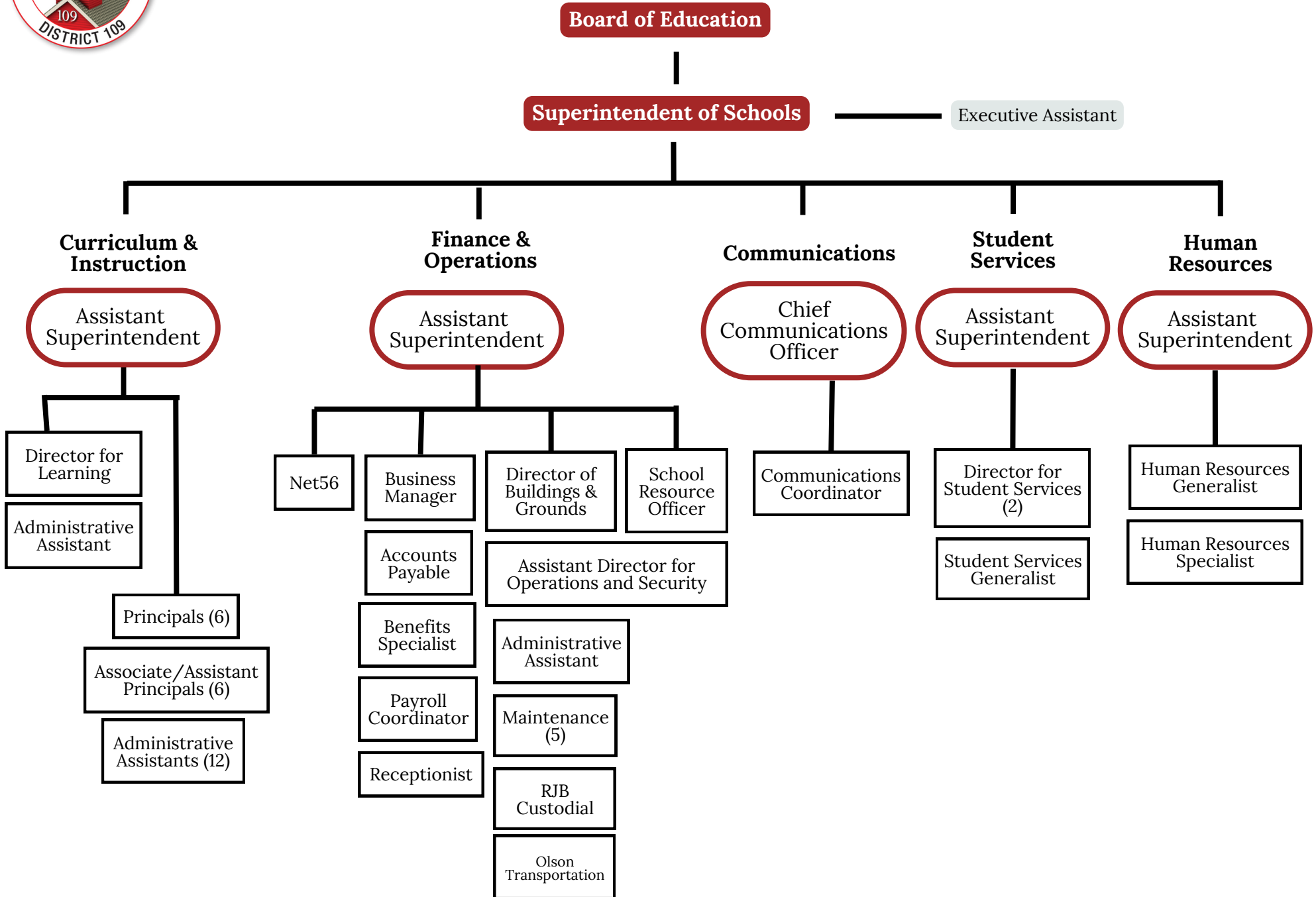
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Stephanie Mackey	Assistant Principal, South Park Elementary School



Deerfield Public Schools District 109 Organizational Chart



High Achieving District and Community

The District 109 community expects exceptional quality from the educational institutions that serve students who call District 109 their home. District 109 has a history of meeting these rigorous expectations; most recently, in 2023-24, 72.9% of District 109 students met or exceeded standards on the English Language Arts portion of the Illinois Assessment of Readiness (IAR). 63.8% of District 109 students met or exceeded standards on the mathematics portion of the IAR exam. When compared to the Illinois average (41.2% for English Language Arts, and 28.4% for mathematics), Deerfield students far outperform their Illinois peers.

In addition to a rigorous core curriculum, District 109 provides special education, preschool, advanced learning programs, world language instruction, technology, fine arts, physical education, and extensive extracurricular opportunities. Graduates of District 109 attend Deerfield High School of Township High School District 113.

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DEERFIELD PUBLIC SCHOOLS DISTRICT 109 DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

Location:

- 25 miles north of Chicago—comprised of all of the Village of Deerfield, and portions of the Villages of Riverwoods, Bannockburn, and the City of Highland Park

Date of Incorporation:

- 1860

Population Served:

- 22,719

Median Household Income:

- \$182,349

Unemployment Rate (Lake County-Kenosha County, IL-WI Metropolitan Division):

- 5.6%

Number of Schools:

- 2 Middle Schools (grades 6-8), 4 Elementary Schools (grades K-5)

Student Population:

- 2,716

Certified Staff:

- 299.2 Full Time Equivalent

Student/Teacher Ratio:

- 13:1

Teacher's Holding Master's Degree or Higher:

- 62.5%

Median Home Value:

- \$609,776

% of Households with Children Under 18:

- 34.9%

Sources: City-Data.com, District Records, Illinois School Report Card, U.S. Census Bureau, U.S. Bureau of Labor Statistics, Village of Deerfield, Zillow.com, RSP Associates Demographic Report 2024

BUDGET DEVELOPMENT PROCESS

Budget development and review in Deerfield Public Schools District 109 is guided by the School Code of Illinois and Board of Education policy. Illinois Code mandates that local school districts prepare a budget calendar and seek Board authorization to commence the budgeting process. The fiscal year is to commence July 1 of each year, with an end date of June 30. Illinois School Code has a statutory deadline for passage of the budget by September 30 of each fiscal year.

The administration and staff work in a collaborative manner to arrive at a detailed revenue and expenditure plan for operations on a fiscal year basis. The goal of this process is to recommend to the Board a balanced budget that will provide a continued world class education for all the students of District 109.

One of the Board's goals continues to be to adhere to a balanced budget; however, this goal is not an official policy of the Board. Similarly, the Board and the Finance Committee of the Board have maintained that the Business Office ensure ninety days cash-on-hand. Yet, again, this directive is not an official policy of the Board.

District 109 Administration seeks authorization from the Board of Education in December of each year to prepare the budget for the following fiscal year. The 2025-26 budget development calendar was passed by the Board on December 14, 2024.

Budgetary Controls

Budgetary controls are maintained at line item levels and are built into administrative responsibility cost centers before being combined to form totals by fund. All actual activity is compared to the budget, and such activity is reported to the District administration and the Board of Education in the form of monthly Treasurer Reports. Any extraordinary variances are disclosed in full detail.

The objective of these budgetary controls are to ensure compliance with legal provisions represented in the annual appropriated budget approved by the Board of Education. Activities of all Governmental Fund types are included in the annual appropriated budget.

Budget Modification

It is the goal of the Administration to avoid notations of overspending in the annual audit; therefore, any unplanned expenditures are reviewed to determine if an amended budget is necessary. Should amendment be necessary, the Board must review the proposed changes, publish notice, and hold a public hearing following the same procedure used for adoption of the original budget.

The Board of Education may make transfers between the items in any fund. Such transfers may not exceed, in aggregate, 10% of the total of the fund as set forth in the budget.

Financial Reporting

The Budget for all major Governmental Funds is prepared on the accrual basis of accounting—the same basis of accounting used in financial reporting. This allows for comparability between the budget and actual amounts. This is an acceptable method in agreement with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes.

DEERFIELD PUBLIC SCHOOLS – DISTRICT 109

BUDGET PREPARATION, REVIEW AND APPROVAL CALENDAR

SCHOOL BUDGET for Fiscal Year Beginning July 1, 2025

	DESCRIPTION	DATE
1	5-Year Financial Projections presented to the Finance Committee of the Board of Education	October 1, 2024
2	Tentative Tax Levy for 2024 presented to the Board of Education	October 17, 2024
3	Truth in Taxation Public Hearing for 2024 Tax Levy, Levy approved	November 14, 2024
4	Tax Levy for 2024 filed with the Clerk of Lake County	November 19, 2024
5	Administrative conferences held to distribute and discuss budget guidelines and worksheets with cost centers	March 2025
6	Budget input received from administrators	April 2025
7	Tax Levy for 2024 approved and extended by the Clerk of Lake County	April 2025
8	Budget review and analysis (including Finance Committee)	June 17, 2025
9	Tentative Fiscal Year 2026 School Budget presented to Board and approved for public display and inspection	July 24, 2025
10	Notice of availability of Tentative Fiscal Year 2026 School Budget for public inspection published	July 24, 2025
11	Public Hearing on Tentative Fiscal Year 2026 School Budget	August 21, 2025
12	School Budget for Fiscal Year 2026 adopted by the Board	August 21, 2025
13	School Budget for Fiscal Year 2026 filed with the Illinois State Board of Education	By September 30, 2025
14	Multi-year financial plan update & draft levy presented to the Finance Committee	September 2025
15	Tentative Tax Levy for 2025 presented to the Board	October 2025
16	Tax Levy for 2025 approved by the Board	November 2025
17	Tax Levy for 2025 filed with the Clerk of Lake County	December 2025

CAPITAL BUDGET

District 109 capital spending priorities are established in collaboration with staff, administration, the Buildings & Grounds Department, Buildings & Grounds consultants, the Facilities Development Committee (FDC) of the Board, and the Board of Education. Discussion regarding capital spending priorities involves a number of criteria including the impact on learning and achievement, safety and security, energy efficiency, return on investment, and aesthetics.

The FDC is comprised of three Board members and several District 109 administrators. The FDC begins discussing the capital budget in the September preceding the new fiscal year, and uses a capital plan that is updated regularly. The Administration competitively bids projects on the plan, and the FDC and full Board of Education consider bid results—typically in January and February. By March, final projects are sent to the full Board of Education for action. The final capital budget for the following fiscal year is prepared based on this action.

Additionally, in 2025 the District formed a Referendum Task Force to explore the District's facility needs and consider solutions and financing options to address them. The budget contemplates expenditures for architect and construction fees that may begin in 2026 if the Board pursues and the community approves a referendum for the facility work.



REVENUE TO OFFSET EXPENDITURES

Early Learners Preschool

District 109 offers residents the exemplary early childhood program called Early Learners which serves a blend of typically developing preschoolers, and preschoolers with special needs. The focus of Early Learners is to prepare children to succeed in the District 109 kindergarten curriculum by offering instructional support and activities in pre-academic, social-emotional, motor, and language development domains. Half day programs are available at an annual tuition cost of \$5,900. Full day programming is offered at an annual tuition cost of \$11,250. The program is expected to generate \$411,600 of revenue in 2025-2026; this revenue helps to defray a portion of the roughly \$1,000,000 overall annual cost of the Early Learners program.



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INTRODUCTION TO FINANCIAL SECTION

In the spring of 2005, the voters of Deerfield Public Schools District 109 approved a \$0.35 operating rate referendum by a margin of two-to-one. As a result of this permanent increase in tax rate, the 2025-26 budget will be the thirteenth consecutive balanced budget following fourteen years of deficit budgets. In the years since the referendum, the District has improved facilities, and built healthier fund balances as demonstrated in the Statement of Revenue, Expenditures and Change in Fund Balance tables.

District 109's revenue sources are property taxes, state and federal grants, tuition and fees, and interest income. The District is entirely dependent on the local property tax revenue as demonstrated in the Revenue by Source pie chart. Due to the affluent property tax base, only 4% of revenue is derived from state and federal grants. Local revenue comprises 96% of total revenue sources.

District 109's expenditure categories are salaries, benefits, purchased services, supplies, capital outlays, and tuition/other. More than two thirds of the District's expenditures are for staff salaries and benefits.

In 2023, the Board of Education and the Deerfield Education Association (representing Deerfield 109 teachers) reached a new five-year collective bargaining agreement. Resulting changes in salaries and benefits can be found in the agreement on the District's website—www.dps109.org. The Board reached a new five-year agreement with the Deerfield Educational Support Staff Association (representing Deerfield 109 support staff) in 2022. Details of that agreement are also available on the District 109 website.

Purchased services include expenditures associated with outsourced transportation, technology, and custodial services. District 109 is part of a large special education consortium, True North, and places students in special needs classes within the cooperative, and in other out-of-district placements which result in tuition charges.

Building and other department administrators are responsible for building, monitoring, and adhering to their site budgets which can be found in the following section.

The District maintains relatively little bonded debt, and received an increased rating in 2019 of Aaa from Moody's Investment Services. Information regarding District 109's debt can be found in the following section.

ALL GOVERNMENTAL FUNDS—FUND BALANCE CLASSIFICATIONS

Fund balances—represent the residual financial position of the District after revenues and expenditures are accounted for using Generally Accepted Accounting Principles (GAAP). Thus, fund balances are a key indicator of the District’s financial integrity and stability.

Governmental Funds—Fund Balance Classifications

The governmental funds present fund balances based on a hierarchy that shows, from highest to lowest, the level or form of constraints on fund balance resources, and the extent to which the District is bound to honor them.

Non-spendable Fund Balances—represent residual equities (assets) that cannot be spent because of contractual or legal requirements.

Restricted Fund Balances—represent residual equities that are available for use but which have external enforceable legal restrictions as to how these resources may be used. The District’s funds that are restricted are: Operations & Maintenance Services, Transportation, Bond Principal & Interest Payments, and Capital Projects.

Committed Fund Balances—represent resources which are constrained by limitations imposed by the District’s Board of Education. The District’s Board of Education is the highest level of decision-making authority for committed fund balances. Committed fund balances are established through Board of Education formal budget adoption, formal policy or action item adoption, and/or through formal Board of Education resolution. Any of these actions taken by the Board are considered binding.

Assigned Fund Balances—represent resources which are constrained by limitations imposed by the District’s administration. The Board of Education delegates authority to the Superintendent and/or Business Administrator to determine specific purposes for these fund balances. Assigned fund balances are approved by the Board through formal budget and/or financial report adoption before annual financial reports are considered official. The Board of Education retains the right to change these assigned fund balances if needed through budget or annual financial report certification and formal approval.

Unassigned Fund Balances—represent resources which have not been classified as non-spendable, restricted, committed, or assigned fund balance classifications. A negative unassigned fund balance may be reported in the General Fund or other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes. The District’s Education Fund is designated as unassigned.

The Board adopts and certifies annual budgets and annual financial statements each year to validate fund balances and their classification.

REVENUE ASSUMPTIONS

Property Taxes

The primary source of revenue for Deerfield Public Schools District 109 is derived from local property taxes. Illinois real property values are determined annually on a calendar year basis. Property assessments for the year 2024 are payable in calendar year 2025. The District is located in Lake County, Illinois, where property taxes are payable in June and September. It is the intention to use the 2024 levy to fund the 2025-2026 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

Tax Levy Process

Each year the Board of Education must determine how much money needs to be raised through taxation to support the operation of the school for the coming year. This request, called the levy, is made to the Lake County Clerk before the last Tuesday in December. If the amount of this levy, excluding taxes for debt service payments, is more than a 5% increase over the prior year's levy, a public hearing must be held prior to adoption by the Board.

The Board of Education has the authority to levy separate taxes for the following purposes: Education, Liability Insurance, Special Education, Operations, Life Safety, Leasing Facilities, Debt Service, Transportation, Municipal Retirement, Social Security, Working Cash, Summer School, and Tort Judgments. The 2024 levy included amounts extended for Education, Special Education, Operations & Maintenance, Debt Service, Transportation, Municipal Retirement, and Social Security funds.

Purpose	Legal Maximum	2024 District Rate
Education	3.50	2.934094
Liability Insurance	As Needed	0
Special Education	0.400	0.065619
Operations & Maintenance	0.550	0.359433
Life Safety	0.100	0
Leasing Facilities	0.100	0
Debt Service	As Needed	0.075897
Transportation	As Needed	0.074198
Municipal Retirement	As Needed	0.023738
Social Security	As Needed	0.035280
Capital Projects	0.05	0
Recapture	As Needed	0.029116
Total Rate		3.597375

The tax rate actually extended is calculated by dividing the tax levy by the total value of all taxable real property within the District. Taxable property values are adjusted by applying a State equalization factor; this adjustment results in a calculated property value called the Equalized Assessed Value (EAV). The tax rate is always reported as

dollars per \$100 of EAV. This extension is subject to State and District maximum tax rates, as well as the Property Tax Extension Limitation Law (PTELL), commonly referred to as the tax cap.

Property Tax Extension Limitation Law (PTELL)

PTELL became effective in Lake County on October 1, 1991 for taxes payable in 1992. The law is designed to slow the rate of growth in taxes by reducing tax rates when property values are growing faster than the rate of inflation. PTELL limits the increase in property tax extensions (excluding taxes for Debt Service) to the lesser of 5% or the percent increase in the National Consumer Price Index for All Urban Consumers (CPI-U) for the previous levy year. The PTELL allows the district to receive a limited inflationary increase on existing property, plus an additional amount for new property added to the tax base.

An increase in taxes in excess of the PTELL must be approved by the voters through a referendum. On April 5, 2005, a successful referendum to increase the tax rate by 0.350 was passed with the support of two-thirds of District 109 voters. This increase was phased in over the next 4 years.

Tax Increment Financing (TIF) Districts

Illinois law allows local governments the ability to designate areas within their jurisdiction as TIF districts. These specially designated districts are used as a way to spur economic growth with the hope of encouraging new economic development and jobs. When a TIF is created, future tax revenue from the increased site value generated by development (the tax increment) is dedicated to finance the debt issued to pay for the project. When a TIF expires, the taxes begin to flow back to the local governmental units and the full amount of property value is added to the tax base as “new growth”.

In tax year 2009, the Downtown Deerfield TIF district expired adding almost \$78 million or 4% to the District’s equalized assessed value. This accounted for \$1.8 million of the \$2.3 million in property tax increase for the district.

In December 2017, the City of Highland Park established a new TIF in the western part of its border, a portion of which lies within District 109’s boundary. The TIF may help the City and District by offering incentives to develop antiquated manufacturing and retail property. The TIF agreement protects District 109 with a revenue sharing provision within the TIF agreement: in the event that new development drives an increase in student enrollment, the TIF will reimburse any of the school districts affected with a rebate in the amount of their audited per pupil expenditure.

In December of 2022, the Village of Deerfield established a new TIF located in a portion of the Village’s downtown business district and Village Center, generally located between Hazel Avenue to the north and Deerfield Road to the south, and between Chestnut Street to the west and Rosemary Terrace to the east (“Target Area”). The Village does not anticipate that this Target Area will receive significant private investment leading to long-term growth without the creation of a TIF District. While it is

not anticipated that new development will generate students for district 109, the TIF includes funds budgeted to reimburse 109 should any new student enrollment be generated.

Property Assessment

Illinois law requires all assessment officials to determine the valuation of property as of January 1 of the tax year using sales data from the prior three years. Thus, values for the 2024 tax year were determined as of January 1, 2024 using sales from 2021, 2022 and 2023. This creates a lag which eases the effects of market swings—providing stability to the assessment system. However, it means that assessed values will be understated during periods of rising market values, and overstated when market values are falling.

Every four years the assessor does a general assessment utilizing a combination of the three traditional approaches to value. These three methods are the cost approach (what it would cost to build a house today), the market or sales comparison approach (which analyzes similar properties that have sold recently where both buyer and seller acted without undue pressure in negotiating the price), and the income approach (most often used for commercial/industrial property). The most recent general assessment in Lake County, Illinois was in tax year 2023 for taxes payable in the 2024 levy year.

In years between general assessments, the state and local assessors apply a multiplier, or equalization factor—which is a uniform percentage increase or decrease—to assessed values of various areas or classes of property in order to bring the three-year average of the median assessment levels in a township to 33.33% of market value. This process is a statutory requirement in Illinois.

Equalized Assessed Value (EAV) is only used to apportion the total tax extension to individual taxpayers. A taxpayer pays a share of the total tax extension equal to their proportional share of the total EAV. If EAV falls at the same rate for all households in periods of contracting property values, a taxpayer's proportional share of EAV remains the same. Falling market values generally do not translate to lower taxes.

Investment Income

Investment income is projected using an assumed 4% rate of return on investments. Interest earnings reflected in the projections are based upon forecasted monthly fund balances.

Student Fees

Fees are charged at various levels designed to subsidize programs and services. The District charges fees for transportation, co-curricular athletics and clubs, and book, material and technology fees. Student fees are expected to account for approximately 1% of total revenue.

State Revenue

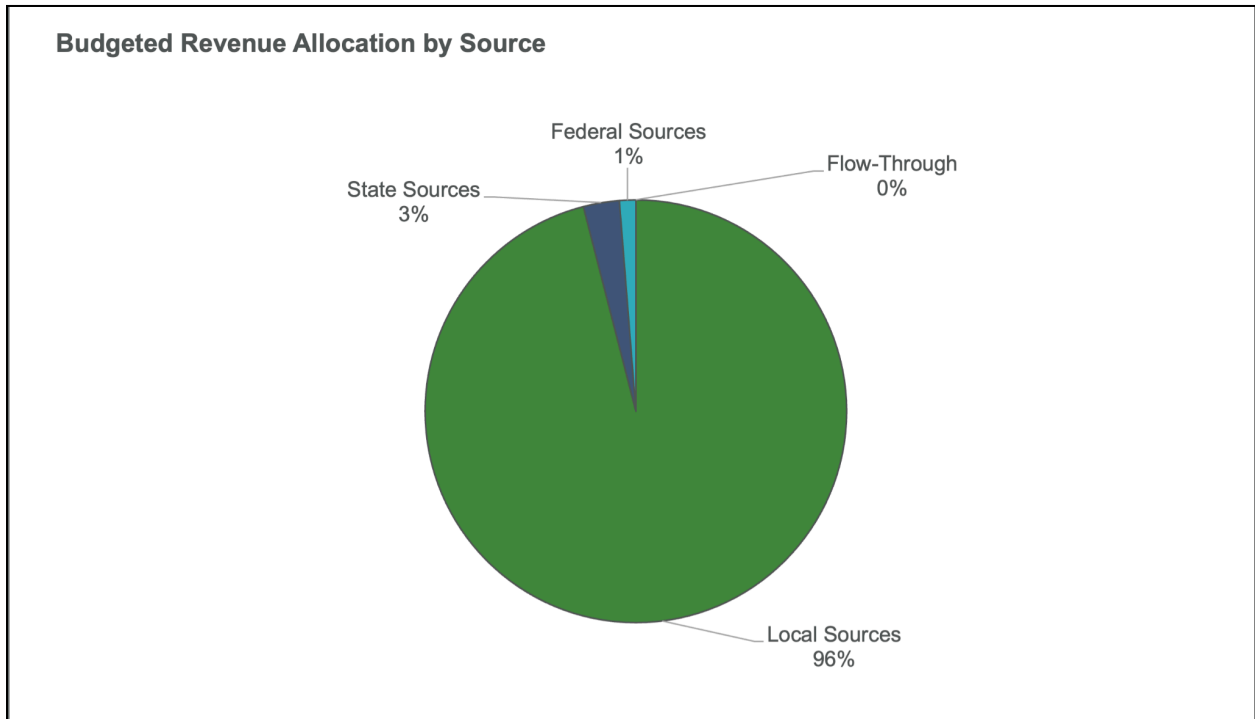
In 2007-08 the District began proactively allocating General State Aid and, later, Evidence Based Funding and replacement taxes (which are a replacement of local revenue collected and disbursed by the State) to the Capital Projects fund instead of Operating funds. This shift reduced the District's reliance on these revenue sources in anticipation that they may diminish or be withdrawn in the future. As a result, extra resources have been available for numerous capital improvements in past years.

Currently, State revenue accounts for 3% of the District's total revenue.

Federal Revenue

Federal revenue is comprised of Title I and Title II grants, as well as IDEA grants.

Federal revenue is projected to grow at 2% in subsequent years.



EXPENDITURE ASSUMPTIONS

Certified Staff (DEA) Salary Costs

Enrollment is expected to decrease by 10 students from 2024-25 to 2025-26. Enrollment is anticipated to continue this downward trend until 2029-30. However, certified staff for 2025-26 are projected to increase by 1.4 FTE because staffing models for elementary and middle grades are responsive to enrollment shifts and section sizes. While enrollment decreased overall, a few sections were required to be added to keep class sizes at historical norms.

Compensation for certified staff was estimated by advancing returning staff by one step on the existing salary schedule to adjust for known contractual increases; additionally, adjustments were made for attainment of advanced degrees and professional development. The Board of Education and the Deerfield Education Association ratified a new collective bargaining agreement in June of 2023 which expires at the end of the 2027-28 school year.

Non-Certified Staff (DESSA) Salary Costs

The salary costs for Deerfield Educational Support Staff Association (DESSA) members are projected based on salary increases noted in the collective bargaining agreement between the Board and DESSA. In May of 2022, the Board of Education ratified a new five-year agreement with DESSA. Support staff levels for 2025-26 are projected to decrease by 8.0 FTE. This reduction is due to the elimination of the Library & Media Support Staff positions as well as support positions in the Operations & Maintenance department.

Administrative Salary Costs

Administrative staff is projected to decrease by 1 FTE for 2025-26. The budget contemplates contractual salary and benefits totals that are known.

Employee Benefit Costs

Benefit costs are a significant source of expenditure inflation for many districts. Deerfield Public Schools District 109 belongs to an insurance cooperative and in the 2013-14 school year, modified the health insurance plan in an effort to keep costs manageable. For the 2025-26 school year, PPO premiums will increase 4.9% and HMO premiums will increase 5.2%. Additionally, dental plan premiums will increase by 4%.

Other Expenditures

All other expenditures were increased by the tax cap limiting CPI rate plus 50 to 100 basis points and/or to account for planned expenditures.

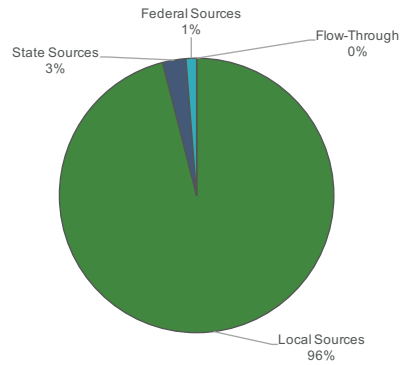
All Governmental Funds

Revenues By Source and Expenditures By Object

	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$56,009,593	\$60,224,297	7.52%	\$66,182,279	9.89%	\$68,797,406	3.95%	\$69,743,268	1.37%	\$71,820,897	2.98%	\$82,864,383	15.38%	\$84,563,542	2.05%
State Sources	\$2,375,761	\$2,673,632	12.54%	\$2,624,990	-1.82%	\$2,338,980	-10.90%	\$1,992,500	-14.81%	\$2,013,500	1.05%	\$2,034,740	1.05%	\$2,056,223	1.06%
Federal Sources	\$2,464,797	\$1,535,943	-37.68%	\$1,023,003	-33.40%	\$958,145	-6.34%	\$904,698	-5.58%	\$904,698	0.00%	\$921,112	1.81%	\$937,853	1.82%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$60,850,151	\$64,433,872	5.89%	\$69,830,272	8.38%	\$72,094,531	3.24%	\$72,640,467	0.76%	\$74,739,096	2.89%	\$85,820,235	14.83%	\$87,557,619	2.02%
EXPENDITURES															
Salary	\$35,364,673	\$36,314,355	2.69%	\$37,344,524	2.84%	\$37,637,611	0.78%	\$38,583,149	2.51%	\$39,733,083	2.98%	\$40,968,140	3.11%	\$42,708,235	4.25%
Employee Benefits	\$7,387,969	\$7,541,000	2.07%	\$8,339,599	10.59%	\$9,016,539	8.12%	\$9,997,828	10.88%	\$10,402,788	4.05%	\$10,855,472	4.35%	\$11,377,135	4.81%
Purchased Services	\$8,074,010	\$9,369,716	16.05%	\$8,889,941	-5.12%	\$10,215,416	14.91%	\$13,892,421	35.99%	\$9,477,096	-31.78%	\$9,646,193	1.78%	\$9,797,818	1.57%
Supplies and Materials	\$2,875,100	\$2,221,676	-22.73%	\$1,999,387	-10.01%	\$2,539,506	27.01%	\$2,883,937	13.56%	\$2,943,241	2.06%	\$3,003,771	2.06%	\$3,065,554	2.06%
Capital Outlay	\$4,221,674	\$7,479,539	77.17%	\$5,244,081	-29.89%	\$5,487,801	4.65%	\$12,417,255	126.27%	\$28,760,292	131.62%	\$89,410,434	210.88%	\$87,777,608	-1.83%
Other Objects	\$1,845,372	\$1,760,780	-4.58%	\$2,561,708	45.49%	\$2,377,363	-7.20%	\$2,412,660	1.48%	\$2,474,940	2.58%	\$11,274,490	355.55%	\$11,322,389	0.42%
Non-Capitalized Equipment	\$887,134	\$758,623	-14.49%	\$5,042	-99.34%	\$103,302	1948.83%	\$130,900	26.72%	\$130,900	0.00%	\$130,900	0.00%	\$130,900	0.00%
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$61,006,796	\$65,846,866	7.93%	\$64,384,282	-2.22%	\$67,719,607	5.18%	\$80,533,149	18.92%	\$94,194,575	16.96%	\$165,732,173	75.95%	\$166,233,300	0.30%
SURPLUS/(DEFICIT)	(\$156,645)	(\$1,412,994)		\$5,445,990		\$4,374,924		(\$7,892,683)		(\$19,455,479)		(\$79,911,938)		(\$78,675,682)	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$1,609,348	\$1,625,348		\$9,000,000		\$9,250,000		\$13,200,000		\$132,583,311		\$11,200,000		\$83,555,723	
Other Financing Uses	(\$1,609,348)	(\$1,625,348)		(\$9,000,000)		(\$9,250,000)		(\$13,200,000)		(\$11,200,000)		(\$11,200,000)		(\$11,200,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		\$0		\$121,383,311		\$0		\$72,355,723	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$156,645)	(\$1,412,994)		\$5,445,990		\$4,374,924		(\$7,892,683)		\$101,927,832		(\$79,911,938)		(\$6,319,959)	
BEGINNING FUND BALANCE	\$30,450,393	\$30,293,748		\$28,880,754		\$34,326,744		\$38,701,668		\$30,808,985		\$132,736,817		\$52,824,879	
ENDING FUND BALANCE	\$30,293,748	\$28,880,754		\$34,326,744		\$38,701,668		\$30,808,985		\$132,736,817		\$52,824,879		\$46,504,921	
FUND BALANCE AS % OF EXPENDITURES	49.66%	43.86%		53.32%		57.15%		38.26%		140.92%		31.87%		27.98%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	5.96	5.26		6.40		6.86		4.59		16.91		3.82		3.36	

All Governmental Funds

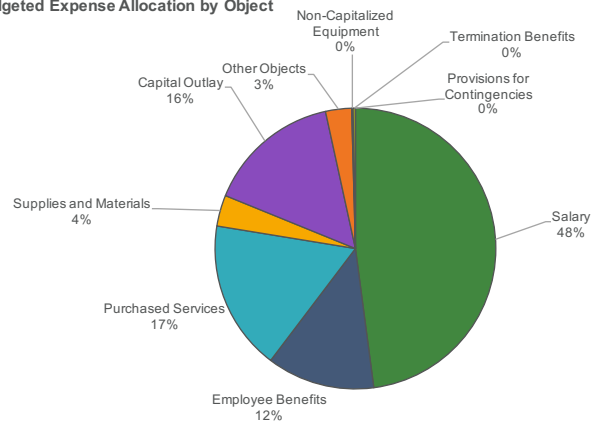
Budgeted Revenue Allocation by Source



Governmental Funds - Revenues

	FY 2025 ACTUAL	FY 2026 BUDGET	% Δ
Educational	\$57,521,037	\$59,041,260	2.64%
Operations and Maintenance	\$6,934,199	\$6,841,173	-1.34%
Transportation	\$2,450,777	\$1,667,235	-31.97%
Municipal Retirement	\$1,150,205	\$1,215,683	5.69%
Capital Projects	\$2,632,290	\$2,430,296	-7.67%
Debt Service	\$1,406,024	\$1,444,820	2.76%
Tort	\$0	\$0	
Life Safety	\$0	\$0	
Working Cash	\$0	\$0	
Total	\$72,094,531	\$72,640,467	0.76%

Budgeted Expense Allocation by Object



Governmental Funds - Expenditures

	FY 2025 ACTUAL	FY 2026 BUDGET	% Δ
Educational	\$52,160,284	\$54,812,460	5.08%
Operations and Maintenance	\$6,319,637	\$4,697,698	-25.67%
Transportation	\$2,151,594	\$2,407,665	11.90%
Municipal Retirement	\$1,255,406	\$1,429,308	13.85%
Capital Projects	\$4,163,864	\$15,492,271	272.06%
Debt Service	\$1,668,823	\$1,693,748	1.49%
Tort	\$0	\$0	
Life Safety	\$0	\$0	
Working Cash	\$0	\$0	
Total	\$67,719,607	\$80,533,149	18.92%

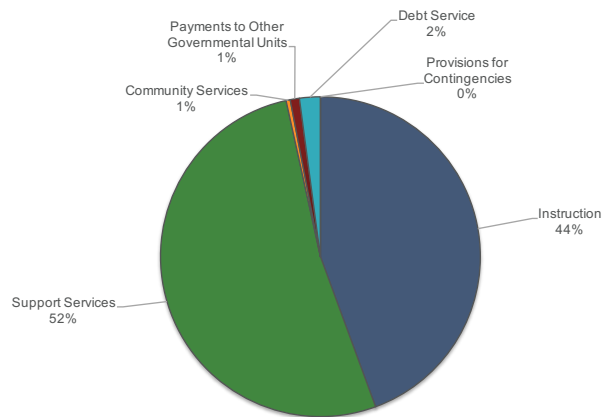
All Governmental Funds

Expenditures By Function

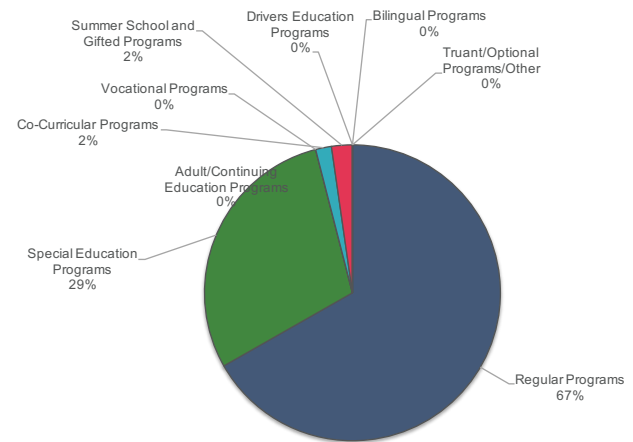
	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$22,012,311	\$22,576,577	2.56%	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,874,533	4.26%	\$24,650,468	3.25%	\$25,621,274	3.94%	\$26,309,917	2.69%
Special Education Programs	\$8,377,334	\$8,933,360	6.64%	\$9,198,177	2.96%	\$9,141,579	-0.62%	\$10,448,207	14.29%	\$10,765,170	3.03%	\$11,128,204	3.37%	\$11,604,049	4.28%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$547,199	\$497,091	-9.16%	\$653,756	31.52%	\$710,363	8.66%	\$618,797	-12.89%	\$635,336	2.67%	\$654,705	3.05%	\$682,004	4.17%
Summer School and Gifted Programs	\$715,853	\$768,760	7.39%	\$764,724	-0.53%	\$817,409	6.89%	\$812,167	-0.64%	\$837,371	3.10%	\$864,651	3.26%	\$902,043	4.32%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$31,652,697	\$32,775,788	3.55%	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,753,704	6.51%	\$36,888,345	3.17%	\$38,268,834	3.74%	\$39,498,013	3.21%
SUPPORT SERVICES															
Pupils	\$3,216,358	\$3,447,050	7.17%	\$3,719,902	7.92%	\$4,189,162	12.61%	\$4,488,288	7.14%	\$4,607,935	2.67%	\$4,758,206	3.26%	\$4,959,151	4.22%
Instructional Staff	\$4,005,550	\$4,121,191	2.89%	\$4,488,570	8.91%	\$4,980,022	10.95%	\$4,640,793	-6.81%	\$4,646,469	0.12%	\$4,782,267	2.92%	\$4,957,954	3.67%
General Administration	\$2,049,814	\$2,355,856	14.93%	\$2,373,451	0.75%	\$2,677,100	12.79%	\$2,898,155	8.26%	\$2,842,416	-1.92%	\$2,918,555	2.68%	\$3,013,541	3.25%
School Administration	\$2,510,108	\$2,427,279	-3.30%	\$2,616,761	7.81%	\$2,941,994	12.43%	\$2,805,299	-4.65%	\$2,892,572	3.11%	\$2,991,983	3.44%	\$3,122,819	4.37%
Business Operations	\$13,107,735	\$15,419,804	17.64%	\$12,427,899	-19.40%	\$14,189,134	14.17%	\$24,304,727	71.29%	\$36,724,866	51.10%	\$97,553,954	165.63%	\$96,103,408	-1.49%
Central Administration	\$2,092,616	\$2,835,591	35.50%	\$2,768,445	-2.37%	\$2,338,168	-15.54%	\$2,857,000	22.19%	\$2,764,447	-3.24%	\$2,819,736	2.00%	\$2,876,131	2.00%
Other	\$3,203	\$1,184	-63.03%	\$1,192	0.68%	\$3,672	208.08%	\$5,500	49.77%	\$5,658	2.87%	\$5,827	2.99%	\$6,063	4.05%
TOTAL SUPPORT SERVICES	\$26,985,384	\$30,607,955	13.42%	\$28,396,220	-7.23%	\$31,319,253	10.29%	\$41,999,761	34.10%	\$54,484,363	29.73%	\$115,830,527	112.59%	\$115,039,066	-0.68%
COMMUNITY SERVICES	\$202,890	\$244,362	20.44%	\$259,515	6.20%	\$305,038	17.54%	\$337,024	10.49%	\$347,553	3.12%	\$358,960	3.28%	\$374,482	4.32%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$557,077	\$589,013	5.73%	\$779,605	32.36%	\$857,826	10.03%	\$748,912	-12.70%	\$731,467	-2.33%	\$744,898	1.84%	\$758,597	1.84%
DEBT SERVICES	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$1,668,823	1.53%	\$1,693,748	1.49%	\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$61,006,796	\$65,846,866	7.93%	\$64,384,282	-2.22%	\$67,719,607	5.18%	\$80,533,149	18.92%	\$94,194,575	16.96%	\$165,732,173	75.95%	\$166,233,300	0.30%

All Governmental Funds

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis



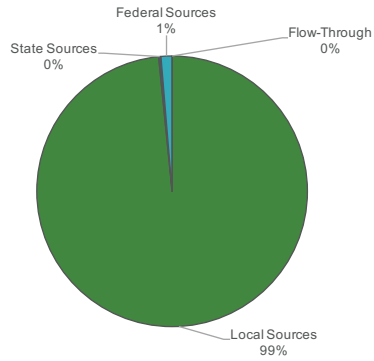
Operating Funds

Revenues By Source and Expenditures By Object

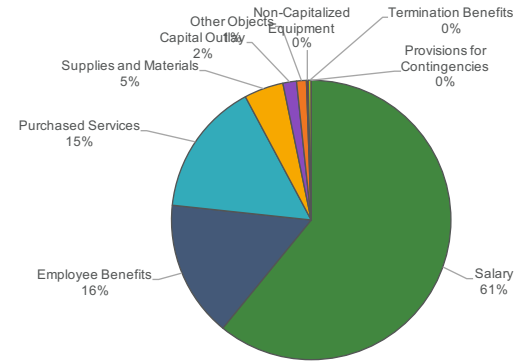
	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$54,457,959	\$58,326,223	7.10%	\$63,160,308	8.29%	\$66,642,969	5.51%	\$67,668,153	1.54%	\$69,754,760	3.08%	\$71,788,355	2.92%	\$73,474,093	2.35%
State Sources	\$498,040	\$794,380	59.50%	\$743,369	-6.42%	\$455,103	-38.78%	\$192,500	-57.70%	\$195,500	1.56%	\$198,560	1.57%	\$201,681	1.57%
Federal Sources	\$2,464,797	\$1,535,943	-37.68%	\$1,023,003	-33.40%	\$958,145	-6.34%	\$904,698	-5.58%	\$904,698	0.00%	\$921,112	1.81%	\$937,853	1.82%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$57,420,796	\$60,656,546	5.64%	\$64,926,680	7.04%	\$68,056,217	4.82%	\$68,765,352	1.04%	\$70,854,958	3.04%	\$72,908,026	2.90%	\$74,613,628	2.34%
EXPENDITURES															
Salary	\$35,364,673	\$36,314,355	2.69%	\$37,344,524	2.84%	\$37,637,611	0.78%	\$38,583,149	2.51%	\$39,733,083	2.98%	\$40,968,140	3.11%	\$42,708,235	4.25%
Employee Benefits	\$7,387,969	\$7,541,000	2.07%	\$8,339,599	10.59%	\$9,016,539	8.12%	\$9,997,828	10.88%	\$10,402,788	4.05%	\$10,855,472	4.35%	\$11,377,135	4.81%
Purchased Services	\$8,074,010	\$9,369,716	16.05%	\$8,889,941	-5.12%	\$10,215,416	14.91%	\$9,821,555	-3.86%	\$9,477,096	-3.51%	\$9,646,193	1.78%	\$9,797,818	1.57%
Supplies and Materials	\$2,875,100	\$2,221,676	-22.73%	\$1,999,387	-10.01%	\$2,539,506	27.01%	\$2,883,937	13.56%	\$2,943,241	2.06%	\$3,003,771	2.06%	\$3,065,554	2.06%
Capital Outlay	\$1,248,017	\$1,597,175	27.98%	\$2,478,190	55.16%	\$1,383,849	-44.16%	\$995,850	-28.04%	\$1,015,767	2.00%	\$1,036,082	2.00%	\$1,056,804	2.00%
Other Objects	\$178,481	\$131,032	-26.58%	\$918,110	600.68%	\$648,629	-29.35%	\$718,912	10.84%	\$732,092	1.83%	\$745,536	1.84%	\$759,248	1.84%
Non-Capitalized Equipment	\$887,134	\$758,623	-14.49%	\$5,042	-99.34%	\$103,302	1948.83%	\$130,900	26.72%	\$130,900	0.00%	\$130,900	0.00%	\$130,900	0.00%
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$56,366,248	\$58,334,754	3.49%	\$59,974,793	2.81%	\$61,886,921	3.19%	\$63,347,131	2.36%	\$64,707,203	2.15%	\$66,828,866	3.28%	\$68,949,356	3.17%
SURPLUS/(DEFICIT)	\$1,054,548	\$2,321,792		\$4,951,887		\$6,169,296		\$5,418,221		\$6,147,755		\$6,079,160		\$5,664,272	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000	
Other Financing Uses	(\$1,609,348)	(\$1,625,348)		(\$9,000,000)		(\$9,250,000)		(\$13,200,000)		(\$11,200,000)		(\$11,200,000)		(\$11,200,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	(\$1,609,348)	(\$1,625,348)		(\$4,500,000)		(\$4,750,000)		(\$8,700,000)		(\$6,700,000)		(\$6,700,000)		(\$6,700,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$554,800)	\$696,444		\$451,887		\$1,419,296		(\$3,281,779)		(\$552,245)		(\$620,840)		(\$1,035,728)	
BEGINNING FUND BALANCE	\$20,812,173	\$20,257,373		\$20,953,817		\$21,405,704		\$22,825,000		\$19,543,221		\$18,990,977		\$18,370,137	
ENDING FUND BALANCE	\$20,257,373	\$20,953,817		\$21,405,704		\$22,825,000		\$19,543,221		\$18,990,977		\$18,370,137		\$17,334,409	
FUND BALANCE AS % OF EXPENDITURES	35.94%	35.92%		35.69%		36.88%		30.85%		29.35%		27.49%		25.14%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	4.31	4.31		4.28		4.43		3.70		3.52		3.30		3.02	

Operating Funds

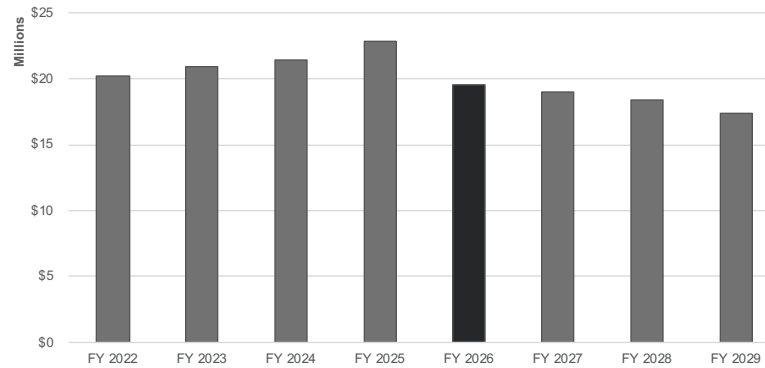
Budgeted Operating Revenues by Source



Budgeted Operating Expenditures by Object



Projected Year-End Balances | Operating Funds



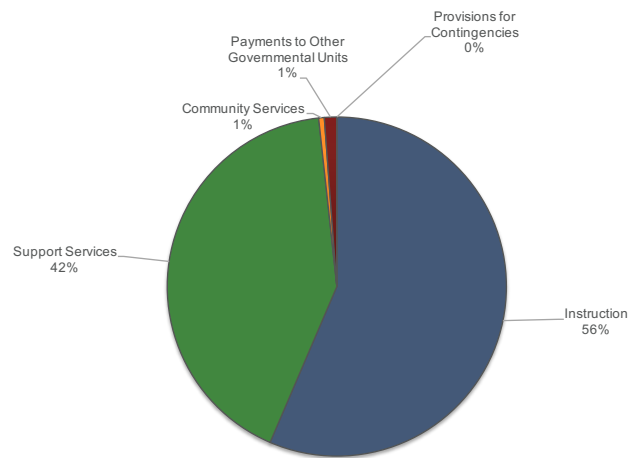
Operating Funds

Expenditures By Function

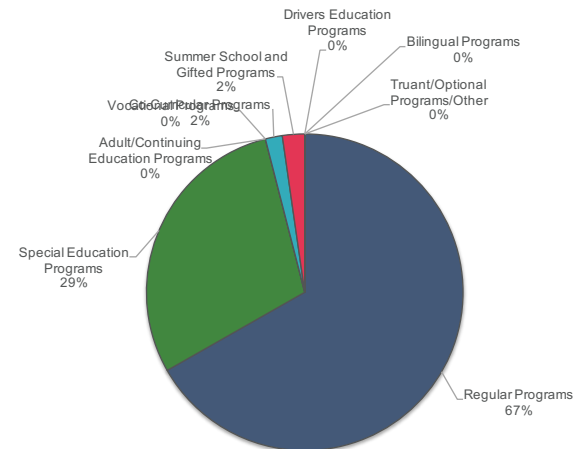
	ACTUAL	ACTUAL	ACTUAL		ACTUAL		BUDGET	PROJECTED		PROJECTED		PROJECTED			
	FY 2022	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ	FY 2027	% Δ	FY 2028	% Δ	FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$22,012,311	\$22,576,577	2.56%	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,874,533	4.26%	\$24,650,468	3.25%	\$25,621,274	3.94%	\$26,309,917	2.69%
Special Education Programs	\$8,377,334	\$8,933,360	6.64%	\$9,198,177	2.96%	\$9,141,579	-0.62%	\$10,448,207	14.29%	\$10,765,170	3.03%	\$11,128,204	3.37%	\$11,604,049	4.28%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$547,199	\$497,091	-9.16%	\$653,756	31.52%	\$710,363	8.66%	\$618,797	-12.89%	\$635,336	2.67%	\$654,705	3.05%	\$682,004	4.17%
Summer School and Gifted Programs	\$715,853	\$768,760	7.39%	\$764,724	-0.53%	\$817,409	6.89%	\$812,167	-0.64%	\$837,371	3.10%	\$864,651	3.26%	\$902,043	4.32%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$31,652,697	\$32,775,788	3.55%	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,753,704	6.51%	\$36,888,345	3.17%	\$38,268,834	3.74%	\$39,498,013	3.21%
SUPPORT SERVICES															
Pupils	\$3,216,358	\$3,447,050	7.17%	\$3,719,902	7.92%	\$4,189,162	12.61%	\$4,488,288	7.14%	\$4,607,935	2.67%	\$4,758,206	3.26%	\$4,959,151	4.22%
Instructional Staff	\$4,005,550	\$4,121,191	2.89%	\$4,488,570	8.91%	\$4,980,022	10.95%	\$4,640,793	-6.81%	\$4,646,469	0.12%	\$4,782,267	2.92%	\$4,957,954	3.67%
General Administration	\$2,049,814	\$2,355,856	14.93%	\$2,373,451	0.75%	\$2,677,100	12.79%	\$2,898,155	8.26%	\$2,842,416	-1.92%	\$2,918,555	2.68%	\$3,013,541	3.25%
School Administration	\$2,510,108	\$2,427,279	-3.30%	\$2,616,761	7.81%	\$2,941,994	12.43%	\$2,805,299	-4.65%	\$2,892,572	3.11%	\$2,991,983	3.44%	\$3,122,819	4.37%
Business Operations	\$10,134,078	\$9,537,440	-5.89%	\$9,662,008	1.31%	\$10,085,182	4.38%	\$8,812,456	-12.62%	\$8,980,341	1.91%	\$9,179,602	2.22%	\$9,382,604	2.21%
Central Administration	\$2,092,616	\$2,835,591	35.50%	\$2,768,445	-2.37%	\$2,338,168	-15.54%	\$2,857,000	22.19%	\$2,764,447	-3.24%	\$2,819,736	2.00%	\$2,876,131	2.00%
Other	\$3,203	\$1,184	-63.03%	\$1,192	0.68%	\$3,672	208.08%	\$5,500	49.77%	\$5,658	2.87%	\$5,827	2.99%	\$6,063	4.05%
TOTAL SUPPORT SERVICES	\$24,011,727	\$24,725,591	2.97%	\$25,630,329	3.66%	\$27,215,301	6.18%	\$26,507,490	-2.60%	\$26,739,838	0.88%	\$27,456,175	2.68%	\$28,318,262	3.14%
COMMUNITY SERVICES	\$202,890	\$244,362	20.44%	\$259,515	6.20%	\$305,038	17.54%	\$337,024	10.49%	\$347,553	3.12%	\$358,960	3.28%	\$374,482	4.32%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$498,934	\$589,013	18.05%	\$779,605	32.36%	\$797,914	2.35%	\$748,912	-6.14%	\$731,467	-2.33%	\$744,898	1.84%	\$758,597	1.84%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$56,366,248	\$58,334,754	3.49%	\$59,974,793	2.81%	\$61,886,921	3.19%	\$63,347,131	2.36%	\$64,707,203	2.15%	\$66,828,866	3.28%	\$68,949,356	3.17%

Operating Funds

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis

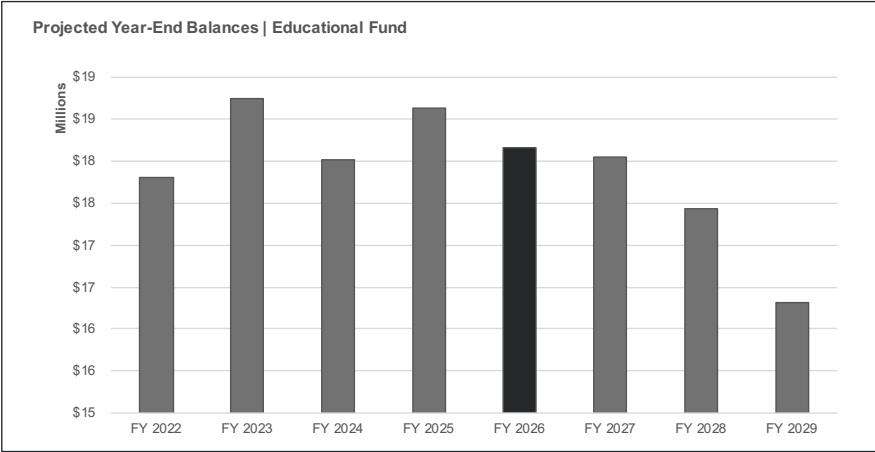
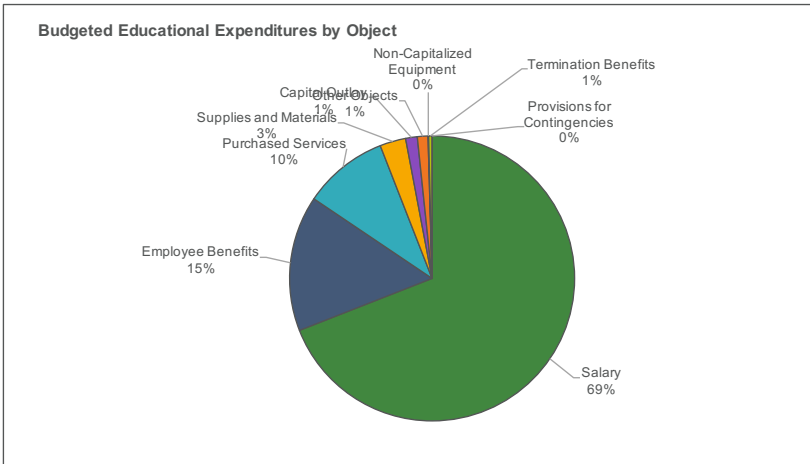
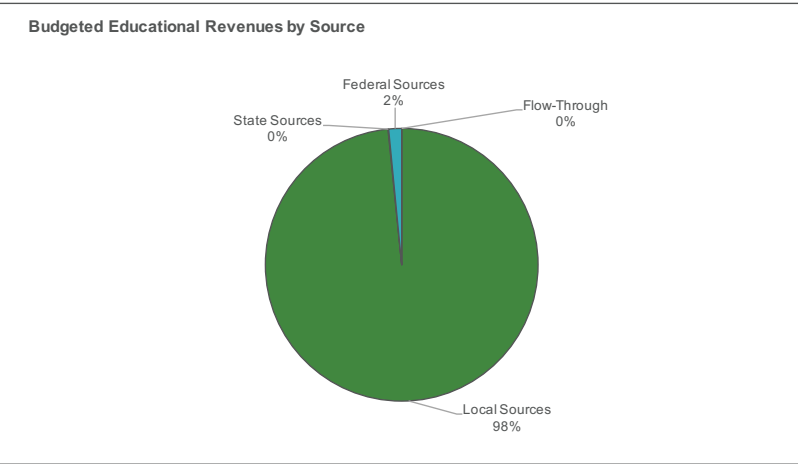


Educational Fund

Revenues By Source and Expenditures By Object

	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
REVENUES															
Local Sources	\$45,979,569	\$49,565,025	7.80%	\$53,313,334	7.56%	\$56,510,476	6.00%	\$58,094,062	2.80%	\$59,655,115	2.69%	\$61,056,752	2.35%	\$62,486,327	2.34%
State Sources	\$49,764	\$593,177	1091.98%	\$143,602	-75.79%	\$52,415	-63.50%	\$42,500	-18.92%	\$42,500	0.00%	\$42,500	0.00%	\$42,500	0.00%
Federal Sources	\$1,375,796	\$1,535,943	11.64%	\$1,023,003	-33.40%	\$958,145	-6.34%	\$904,698	-5.58%	\$904,698	0.00%	\$921,112	1.81%	\$937,853	1.82%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$47,405,129	\$51,694,145	9.05%	\$54,479,939	5.39%	\$57,521,037	5.58%	\$59,041,260	2.64%	\$60,602,313	2.64%	\$62,020,363	2.34%	\$63,466,681	2.33%
EXPENDITURES															
Salary	\$34,728,446	\$35,644,017	2.64%	\$36,499,345	2.40%	\$36,812,419	0.86%	\$37,852,090	2.82%	\$38,971,335	2.96%	\$40,174,410	3.09%	\$41,881,176	4.25%
Employee Benefits	\$6,225,232	\$6,298,371	1.17%	\$7,067,288	12.21%	\$7,650,261	8.25%	\$8,428,628	10.17%	\$8,784,828	4.23%	\$9,184,812	4.55%	\$9,634,386	4.89%
Purchased Services	\$3,399,965	\$4,302,531	26.55%	\$3,783,693	-12.06%	\$4,480,236	18.41%	\$5,284,155	17.94%	\$4,889,838	-7.46%	\$4,987,635	2.00%	\$5,087,388	2.00%
Supplies and Materials	\$1,612,392	\$1,473,509	-8.61%	\$1,084,704	-26.39%	\$1,238,154	14.15%	\$1,612,687	30.25%	\$1,644,941	2.00%	\$1,677,840	2.00%	\$1,711,396	2.00%
Capital Outlay	\$0	\$123,897		\$1,340,495	981.94%	\$978,147	-27.03%	\$725,000	-25.88%	\$739,500	2.00%	\$754,290	2.00%	\$769,376	2.00%
Other Objects	\$113,378	\$126,872	11.90%	\$918,110	623.65%	\$648,629	-29.35%	\$659,000	1.60%	\$672,180	2.00%	\$685,624	2.00%	\$699,336	2.00%
Non-Capitalized Equipment	\$590,902	\$758,623	28.38%	\$5,042	-99.34%	\$10,370	105.67%	\$35,900	246.19%	\$35,900	0.00%	\$35,900	0.00%	\$35,900	0.00%
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$47,021,179	\$49,128,997	4.48%	\$50,698,677	3.20%	\$52,160,284	2.88%	\$54,812,460	5.08%	\$56,010,758	2.19%	\$57,943,282	3.45%	\$59,872,620	3.33%
SURPLUS/(DEFICIT)	\$383,950	\$2,565,148		\$3,781,262		\$5,360,753		\$4,228,800		\$4,591,555		\$4,077,081		\$3,594,061	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$1,609,348)	(\$1,625,348)		(\$4,500,000)		(\$4,750,000)		(\$4,700,000)		(\$4,700,000)		(\$4,700,000)		(\$4,700,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	(\$1,609,348)	(\$1,625,348)		(\$4,500,000)		(\$4,750,000)		(\$4,700,000)		(\$4,700,000)		(\$4,700,000)		(\$4,700,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$1,225,398)	\$939,800		(\$718,738)		\$610,753		(\$471,200)		(\$108,445)		(\$622,919)		(\$1,105,939)	
BEGINNING FUND BALANCE	\$19,025,804	\$17,800,406		\$18,740,206		\$18,021,468		\$18,632,221		\$18,161,021		\$18,052,576		\$17,429,657	
ENDING FUND BALANCE	\$17,800,406	\$18,740,206		\$18,021,468		\$18,632,221		\$18,161,021		\$18,052,576		\$17,429,657		\$16,323,718	
FUND BALANCE AS % OF EXPENDITURES	37.86%	38.14%		35.55%		35.72%		33.13%		32.23%		30.08%		27.26%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	4.54	4.58		4.27		4.29		3.98		3.87		3.61		3.27	

Educational Fund



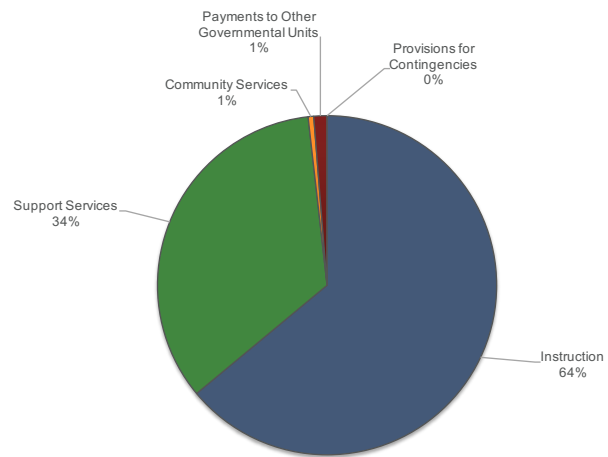
Educational Fund

Expenditures By Function

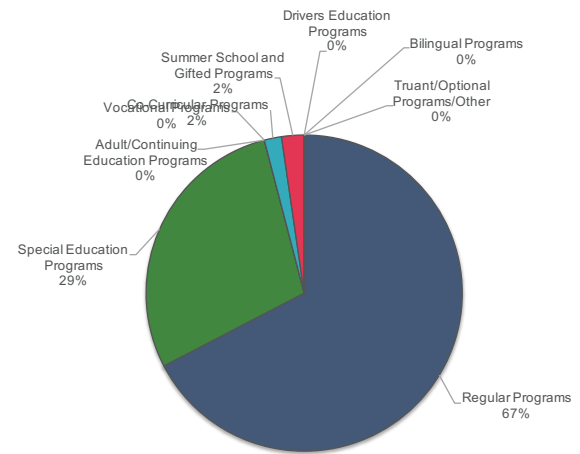
	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$21,841,229	\$22,311,063	2.15%	\$22,425,963	0.51%	\$22,629,365	0.91%	\$23,627,157	4.41%	\$24,395,719	3.25%	\$25,358,607	3.95%	\$26,036,093	2.67%
Special Education Programs	\$8,040,162	\$8,604,589	7.02%	\$8,857,512	2.94%	\$8,777,495	-0.90%	\$10,016,245	14.11%	\$10,320,334	3.04%	\$10,669,540	3.38%	\$11,125,904	4.28%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$530,660	\$481,519	-9.26%	\$634,637	31.80%	\$688,856	8.54%	\$618,797	-10.17%	\$635,336	2.67%	\$654,705	3.05%	\$682,004	4.17%
Summer School and Gifted Programs	\$701,789	\$755,593	7.67%	\$750,869	-0.63%	\$800,349	6.59%	\$805,006	0.58%	\$829,996	3.10%	\$857,047	3.26%	\$894,117	4.33%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$31,113,840	\$32,152,764	3.34%	\$32,668,981	1.61%	\$32,896,065	0.70%	\$35,067,205	6.60%	\$36,181,386	3.18%	\$37,539,899	3.75%	\$38,738,118	3.19%
SUPPORT SERVICES															
Pupils	\$3,137,684	\$3,369,892	7.40%	\$3,641,445	8.06%	\$4,104,225	12.71%	\$4,395,241	7.09%	\$4,512,114	2.66%	\$4,659,407	3.26%	\$4,856,156	4.22%
Instructional Staff	\$3,913,528	\$4,025,670	2.87%	\$4,398,369	9.26%	\$4,887,130	11.11%	\$4,581,802	-6.25%	\$4,585,720	0.09%	\$4,719,629	2.92%	\$4,892,656	3.67%
General Administration	\$1,997,656	\$2,311,064	15.69%	\$2,323,728	0.55%	\$2,624,387	12.94%	\$2,823,409	7.58%	\$2,765,442	-2.05%	\$2,839,188	2.67%	\$2,930,803	3.23%
School Administration	\$2,418,030	\$2,341,584	-3.16%	\$2,529,395	8.02%	\$2,832,125	11.97%	\$2,688,164	-5.08%	\$2,771,946	3.12%	\$2,867,608	3.45%	\$2,993,161	4.38%
Business Operations	\$1,668,310	\$1,287,113	-22.85%	\$1,357,303	5.45%	\$1,408,356	3.76%	\$1,413,797	0.39%	\$1,451,981	2.70%	\$1,496,548	3.07%	\$1,556,930	4.03%
Central Administration	\$2,092,616	\$2,835,591	35.50%	\$2,768,445	-2.37%	\$2,338,168	-15.54%	\$2,857,000	22.19%	\$2,764,447	-3.24%	\$2,819,736	2.00%	\$2,876,131	2.00%
Other	\$3,203	\$1,184	-63.03%	\$1,127	-4.81%	\$3,454	206.52%	\$5,500	59.21%	\$5,658	2.87%	\$5,827	2.99%	\$6,063	4.05%
TOTAL SUPPORT SERVICES	\$15,231,027	\$16,172,098	6.18%	\$17,019,812	5.24%	\$18,197,845	6.92%	\$18,764,912	3.12%	\$18,857,308	0.49%	\$19,407,943	2.92%	\$20,111,900	3.63%
COMMUNITY SERVICES	\$177,378	\$215,122	21.28%	\$230,279	7.05%	\$268,460	16.58%	\$291,342	8.52%	\$300,510	3.15%	\$310,454	3.31%	\$323,916	4.34%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$498,934	\$589,013	18.05%	\$779,605	32.36%	\$797,914	2.35%	\$689,000	-13.65%	\$671,555	-2.53%	\$684,986	2.00%	\$698,685	2.00%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$47,021,179	\$49,128,997	4.48%	\$50,698,677	3.20%	\$52,160,284	2.88%	\$54,812,460	5.08%	\$56,010,758	2.19%	\$57,943,282	3.45%	\$59,872,620	3.33%

Educational Fund

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis

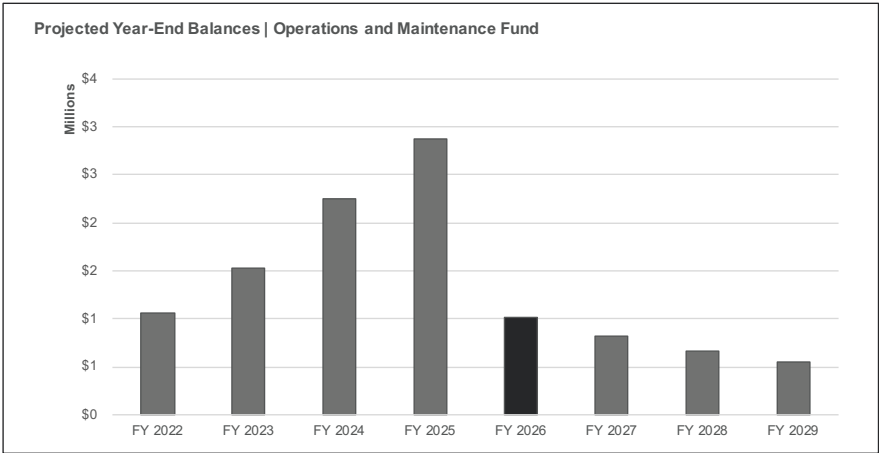
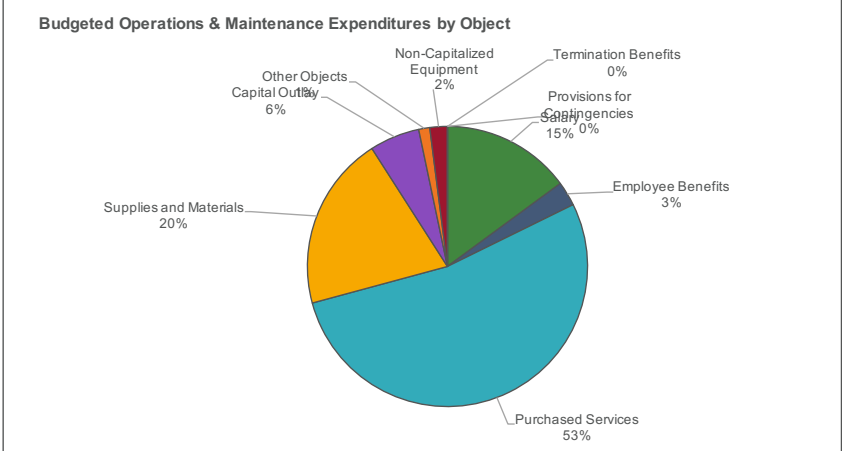
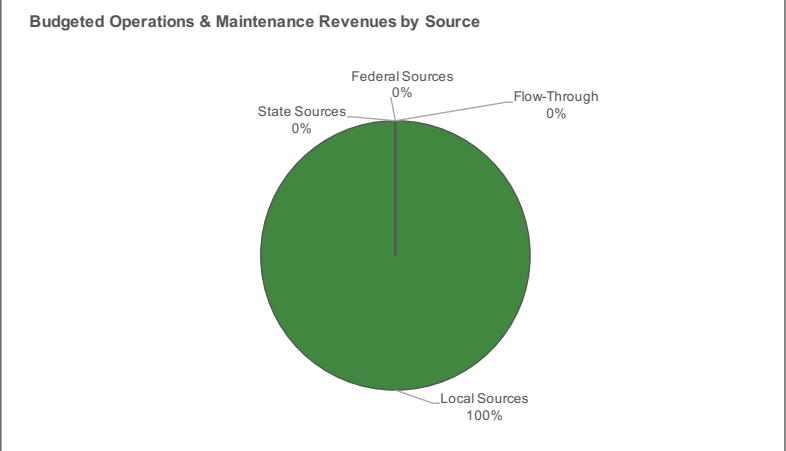


Operations and Maintenance Fund

Revenues By Source and Expenditures By Object

	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$6,130,196	\$6,319,103	3.08%	\$6,718,553	6.32%	\$6,934,199	3.21%	\$6,841,173	-1.34%	\$6,610,005	-3.38%	\$6,767,064	2.38%	\$6,927,265	2.37%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$1,089,001	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$7,219,197	\$6,319,103	-12.47%	\$6,718,553	6.32%	\$6,934,199	3.21%	\$6,841,173	-1.34%	\$6,610,005	-3.38%	\$6,767,064	2.38%	\$6,927,265	2.37%
EXPENDITURES															
Salary	\$584,547	\$612,592	4.80%	\$780,845	27.47%	\$745,089	-4.58%	\$700,580	-5.97%	\$730,354	4.25%	\$761,394	4.25%	\$793,754	4.25%
Employee Benefits	\$92,659	\$89,041	-3.90%	\$103,913	16.70%	\$101,036	-2.77%	\$132,206	30.85%	\$138,027	4.40%	\$144,592	4.76%	\$151,799	4.98%
Purchased Services	\$2,749,501	\$2,922,816	6.30%	\$3,048,879	4.31%	\$3,889,770	27.58%	\$2,492,900	-35.91%	\$2,542,758	2.00%	\$2,593,613	2.00%	\$2,645,485	2.00%
Supplies and Materials	\$1,262,708	\$748,167	-40.75%	\$914,683	22.26%	\$1,085,108	18.63%	\$946,250	-12.80%	\$965,175	2.00%	\$984,479	2.00%	\$1,004,168	2.00%
Capital Outlay	\$1,248,017	\$1,473,278	18.05%	\$1,137,695	-22.78%	\$405,702	-64.34%	\$270,850	-33.24%	\$276,267	2.00%	\$281,792	2.00%	\$287,428	2.00%
Other Objects	\$65,103	\$4,160	-93.61%	\$0	-100.00%	\$0		\$59,912	0.00%	\$59,912	0.00%	\$59,912	0.00%	\$59,912	0.00%
Non-Capitalized Equipment	\$296,232	\$0	-100.00%	\$0		\$92,932		\$95,000	2.23%	\$95,000	0.00%	\$95,000	0.00%	\$95,000	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$6,298,767	\$5,850,054	-7.12%	\$5,986,015	2.32%	\$6,319,637	5.57%	\$4,697,698	-25.67%	\$4,807,494	2.34%	\$4,920,782	2.36%	\$5,037,547	2.37%
SURPLUS/(DEFICIT)	\$920,430	\$469,049		\$732,538		\$614,562		\$2,143,475		\$1,802,512		\$1,846,282		\$1,889,719	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000		\$4,500,000	
Other Financing Uses	\$0	\$0		(\$4,500,000)		(\$4,500,000)		(\$8,500,000)		(\$6,500,000)		(\$6,500,000)		(\$6,500,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		(\$4,000,000)		(\$2,000,000)		(\$2,000,000)		(\$2,000,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	\$920,430	\$469,049		\$732,538		\$614,562		(\$1,856,525)		(\$197,488)		(\$153,718)		(\$110,281)	
BEGINNING FUND BALANCE	\$135,047	\$1,055,477		\$1,524,526		\$2,257,064		\$2,871,626		\$1,015,101		\$817,612		\$663,894	
ENDING FUND BALANCE	\$1,055,477	\$1,524,526		\$2,257,064		\$2,871,626		\$1,015,101		\$817,612		\$663,894		\$553,613	
FUND BALANCE AS % OF EXPENDITURES	16.76%	26.06%		37.71%		45.44%		21.61%		17.01%		13.49%		10.99%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	2.01	3.13		4.52		5.45		2.59		2.04		1.62		1.32	

Operations and Maintenance Fund



Operations and Maintenance Fund

Expenditures By Function

	ACTUAL	ACTUAL	ACTUAL		ACTUAL		BUDGET	PROJECTED		PROJECTED		PROJECTED			
	FY 2022	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ	FY 2027	% Δ	FY 2028	% Δ	FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	(\$500)	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$6,299,267	\$5,850,054	-7.13%	\$5,986,015	2.32%	\$6,319,637	5.57%	\$4,637,786	-26.61%	\$4,747,582	2.37%	\$4,860,870	2.39%	\$4,977,635	2.40%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$6,298,767	\$5,850,054	-7.12%	\$5,986,015	2.32%	\$6,319,637	5.57%	\$4,637,786	-26.61%	\$4,747,582	2.37%	\$4,860,870	2.39%	\$4,977,635	2.40%
COMMUNITY SERVICES															
	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS															
	\$0	\$0		\$0		\$0		\$59,912		\$59,912	0.00%	\$59,912	0.00%	\$59,912	0.00%
TOTAL EXPENDITURES	\$6,298,767	\$5,850,054	-7.12%	\$5,986,015	2.32%	\$6,319,637	5.57%	\$4,697,698	-25.67%	\$4,807,494	2.34%	\$4,920,782	2.36%	\$5,037,547	2.37%

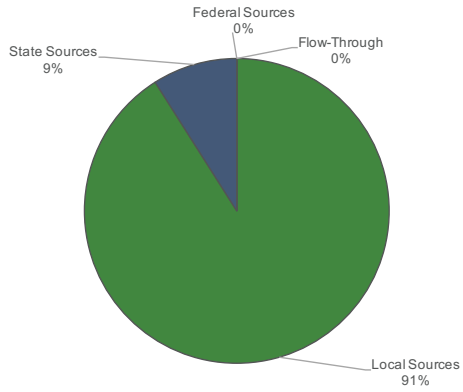
Transportation Fund

Revenues By Source and Expenditures By Object

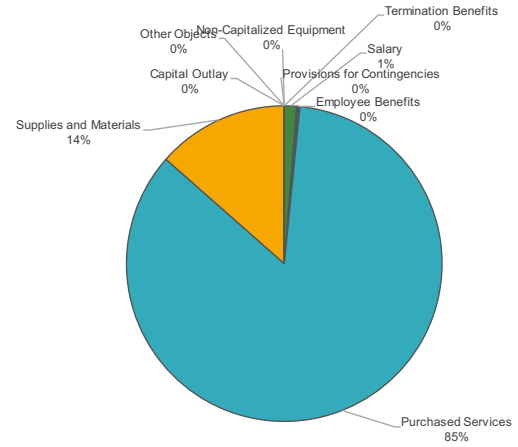
	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$1,311,177	\$1,367,776	4.32%	\$1,960,155	43.31%	\$2,048,089	4.49%	\$1,517,235	-25.92%	\$1,950,655	28.57%	\$2,390,846	22.57%	\$2,451,407	2.53%
State Sources	\$448,276	\$201,203	-55.12%	\$599,767	198.09%	\$402,688	-32.86%	\$150,000	-62.75%	\$153,000	2.00%	\$156,060	2.00%	\$159,181	2.00%
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$1,759,453	\$1,568,979	-10.83%	\$2,559,922	63.16%	\$2,450,777	-4.26%	\$1,667,235	-31.97%	\$2,103,655	26.18%	\$2,546,906	21.07%	\$2,610,589	2.50%
EXPENDITURES															
Salary	\$51,680	\$57,746	11.74%	\$64,334	11.41%	\$80,103	24.51%	\$30,479	-61.95%	\$31,393	3.00%	\$32,335	3.00%	\$33,305	3.00%
Employee Benefits	\$2,954	\$1,796	-39.20%	\$4,084	127.39%	\$9,836	140.85%	\$7,686	-21.86%	\$8,026	4.42%	\$8,409	4.77%	\$8,829	4.99%
Purchased Services	\$1,924,544	\$2,144,369	11.42%	\$2,057,369	-4.06%	\$1,845,410	-10.30%	\$2,044,500	10.79%	\$2,044,500	0.00%	\$2,064,945	1.00%	\$2,064,945	0.00%
Supplies and Materials	\$0	\$0		\$0		\$216,244		\$325,000	50.29%	\$333,125	2.50%	\$341,453	2.50%	\$349,989	2.50%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,979,178	\$2,203,911	11.35%	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,407,665	11.90%	\$2,417,044	0.39%	\$2,447,142	1.25%	\$2,457,068	0.41%
SURPLUS/(DEFICIT)	(\$219,725)	(\$634,932)		\$434,135		\$299,183		(\$740,430)		(\$313,389)		\$99,764		\$153,520	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$219,725)	(\$634,932)		\$434,135		\$299,183		(\$740,430)		(\$313,389)		\$99,764		\$153,520	
BEGINNING FUND BALANCE	\$1,183,527	\$963,802		\$328,870		\$763,005		\$1,062,188		\$321,758		\$8,370		\$108,134	
ENDING FUND BALANCE	\$963,802	\$328,870		\$763,005		\$1,062,188		\$321,758		\$8,370		\$108,134		\$261,654	
FUND BALANCE AS % OF EXPENDITURES	48.70%	14.92%		35.89%		49.37%		13.36%		0.35%		4.42%		10.65%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	5.84	1.79		4.31		5.92		1.60		0.04		0.53		1.28	

Transportation Fund

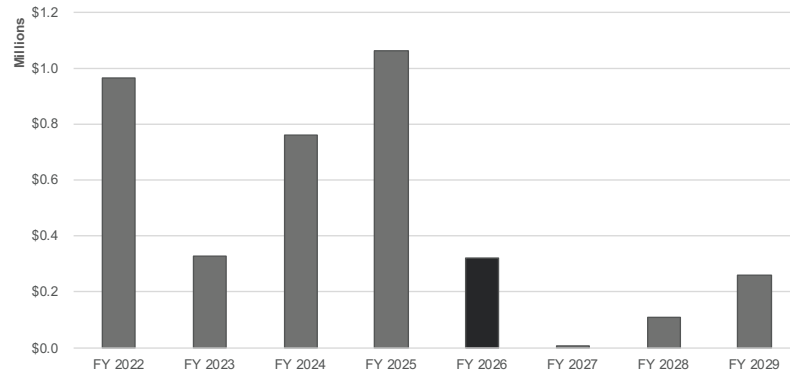
Budgeted Transportation Revenues by Source



Budgeted Transportation Expenditures by Object



Projected Year-End Balances | Transportation Fund



Transportation Fund

Expenditures By Function

	ACTUAL	ACTUAL	ACTUAL		ACTUAL		BUDGET	PROJECTED		PROJECTED		PROJECTED			
	FY 2022	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ	FY 2027	% Δ	FY 2028	% Δ	FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$1,979,178	\$2,203,911	11.35%	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,407,665	11.90%	\$2,417,044	0.39%	\$2,447,142	1.25%	\$2,457,068	0.41%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$1,979,178	\$2,203,911	11.35%	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,407,665	11.90%	\$2,417,044	0.39%	\$2,447,142	1.25%	\$2,457,068	0.41%
COMMUNITY SERVICES															
	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS															
	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,979,178	\$2,203,911	11.35%	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,407,665	11.90%	\$2,417,044	0.39%	\$2,447,142	1.25%	\$2,457,068	0.41%

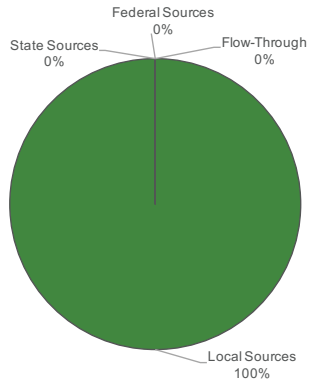
Municipal Retirement / Social Security Fund

Revenues By Source and Expenditures By Object

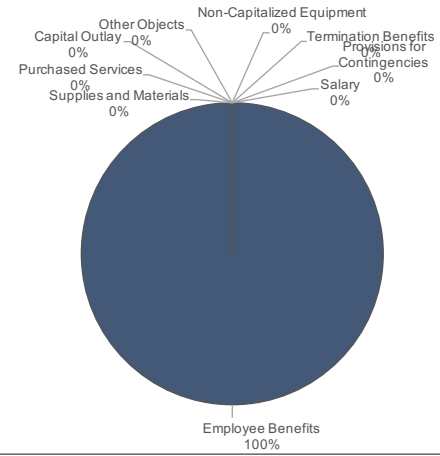
	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$1,037,017	\$1,074,319	3.60%	\$1,168,266	8.74%	\$1,150,205	-1.55%	\$1,215,683	5.69%	\$1,538,984	26.59%	\$1,573,692	2.26%	\$1,609,093	2.25%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$1,037,017	\$1,074,319	3.60%	\$1,168,266	8.74%	\$1,150,205	-1.55%	\$1,215,683	5.69%	\$1,538,984	26.59%	\$1,573,692	2.26%	\$1,609,093	2.25%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$1,067,124	\$1,151,792	7.93%	\$1,164,314	1.09%	\$1,255,406	7.82%	\$1,429,308	13.85%	\$1,471,907	2.98%	\$1,517,659	3.11%	\$1,582,121	4.25%
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,067,124	\$1,151,792	7.93%	\$1,164,314	1.09%	\$1,255,406	7.82%	\$1,429,308	13.85%	\$1,471,907	2.98%	\$1,517,659	3.11%	\$1,582,121	4.25%
SURPLUS/(DEFICIT)	(\$30,107)	(\$77,473)		\$3,952		(\$105,201)		(\$213,625)		\$67,077		\$56,033		\$26,972	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$30,107)	(\$77,473)		\$3,952		(\$105,201)		(\$213,625)		\$67,077		\$56,033		\$26,972	
BEGINNING FUND BALANCE	\$467,795	\$437,688		\$360,215		\$364,167		\$258,966		\$45,341		\$112,418		\$168,451	
ENDING FUND BALANCE	\$437,688	\$360,215		\$364,167		\$258,966		\$45,341		\$112,418		\$168,451		\$195,424	
FUND BALANCE AS % OF EXPENDITURES	41.02%	31.27%		31.28%		20.63%		3.17%		7.64%		11.10%		12.35%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	4.92	3.75		3.75		2.48		0.38		0.92		1.33		1.48	

Municipal Retirement / Social Security Fund

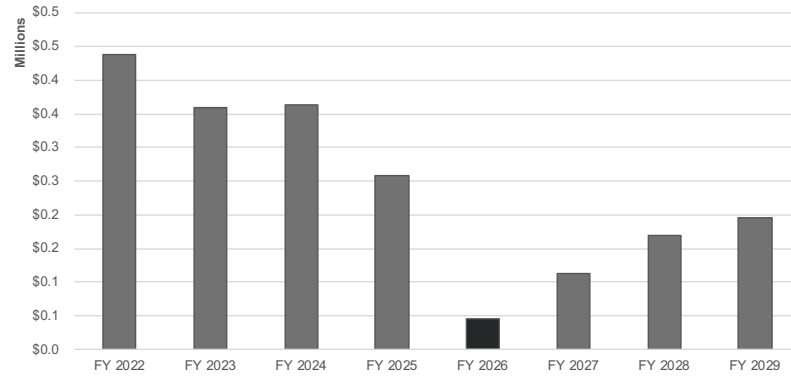
Budgeted Municipal Retirement / Social Security Revenues by Source



Budgeted Municipal Retirement / Social Security Expenditures by Object



Projected Year-End Balances | Municipal Retirement / Social Security Fund

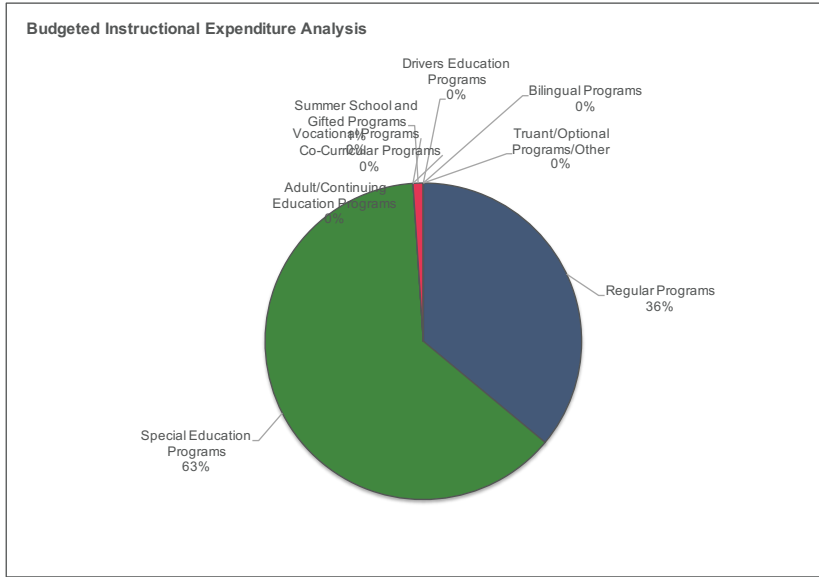
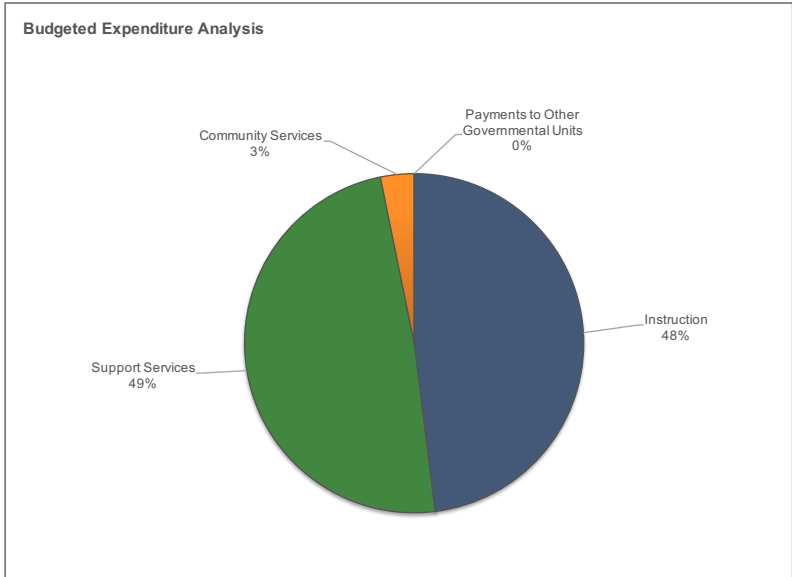


Municipal Retirement / Social Security Fund

Expenditures By Function

	ACTUAL	ACTUAL	ACTUAL		ACTUAL		BUDGET	PROJECTED		PROJECTED		PROJECTED			
	FY 2022	FY 2023	% Δ	FY 2024	% Δ	FY 2025	% Δ	FY 2026	% Δ	FY 2027	% Δ	FY 2028	% Δ	FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$171,082	\$265,514	55.20%	\$262,724	-1.05%	\$269,952	2.75%	\$247,376	-8.36%	\$254,749	2.98%	\$262,667	3.11%	\$273,824	4.25%
Special Education Programs	\$337,172	\$328,771	-2.49%	\$340,665	3.62%	\$364,084	6.87%	\$431,962	18.64%	\$444,836	2.98%	\$458,663	3.11%	\$478,145	4.25%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$16,539	\$15,572	-5.85%	\$19,119	22.78%	\$21,507	12.49%	\$0	-100.00%	\$0		\$0		\$0	
Summer School and Gifted Programs	\$14,064	\$13,167	-6.38%	\$13,855	5.23%	\$17,060	23.13%	\$7,161	-58.02%	\$7,375	2.98%	\$7,604	3.11%	\$7,927	4.25%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$538,857	\$623,024	15.62%	\$636,363	2.14%	\$672,603	5.69%	\$686,499	2.07%	\$706,959	2.98%	\$728,934	3.11%	\$759,895	4.25%
SUPPORT SERVICES															
Pupils	\$79,174	\$77,158	-2.55%	\$78,457	1.68%	\$84,937	8.26%	\$93,047	9.55%	\$95,820	2.98%	\$98,799	3.11%	\$102,995	4.25%
Instructional Staff	\$92,022	\$95,521	3.80%	\$90,201	-5.57%	\$92,892	2.98%	\$58,991	-36.50%	\$60,749	2.98%	\$62,637	3.11%	\$65,298	4.25%
General Administration	\$52,158	\$44,792	-14.12%	\$49,723	11.01%	\$52,713	6.01%	\$74,746	41.80%	\$76,974	2.98%	\$79,366	3.11%	\$82,737	4.25%
School Administration	\$92,078	\$85,695	-6.93%	\$87,366	1.95%	\$109,869	25.76%	\$117,135	6.61%	\$120,626	2.98%	\$124,375	3.11%	\$129,658	4.25%
Business Operations	\$187,323	\$196,362	4.83%	\$192,903	-1.76%	\$205,595	6.58%	\$353,208	71.80%	\$363,735	2.98%	\$375,041	3.11%	\$390,971	4.25%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$65		\$218	235.22%	\$0	-100.00%	\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$502,755	\$499,528	-0.64%	\$498,715	-0.16%	\$546,225	9.53%	\$697,127	27.63%	\$717,904	2.98%	\$740,219	3.11%	\$771,659	4.25%
COMMUNITY SERVICES	\$25,512	\$29,240	14.61%	\$29,236	-0.01%	\$36,578	25.11%	\$45,682	24.89%	\$47,044	2.98%	\$48,506	3.11%	\$50,566	4.25%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,067,124	\$1,151,792	7.93%	\$1,164,314	1.09%	\$1,255,406	7.82%	\$1,429,308	13.85%	\$1,471,907	2.98%	\$1,517,659	3.11%	\$1,582,121	4.25%

Municipal Retirement / Social Security Fund



DEBT SERVICE FUND

Bonds are typically issued to fund major projects such as the construction or renovation of school buildings, though they can be used for other purposes as well. To repay bondholders, the District levies taxes that are placed in a separate fund dedicated to paying the principal and interest on outstanding bonds.

By law, the total amount of debt a school district can issue is limited to 6.9% of its Equalized Assessed Valuation (EAV). However, a new state law effective in November 2024 allows school districts to issue voter-approved bonds without having them count against this debt limit. A public hearing is still required before issuing these bonds to ensure transparency and community input.

As shown below, the District's current debt remains well below the statutory limit:

2024 EAV \$1,840,762,479 x State limit 6.9% = \$127,012,611 Statutory
Debt Limit

Outstanding Long-term Debt as of 6/30/25 = \$16,440,000

Debt Margin = \$110,572,611 (87% of capacity remaining)

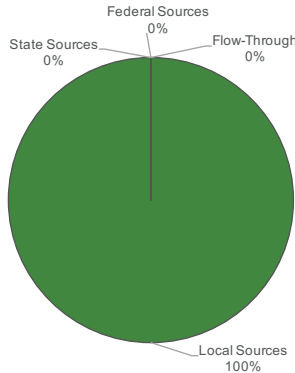
Debt Service Fund

Revenues By Source and Expenditures By Object

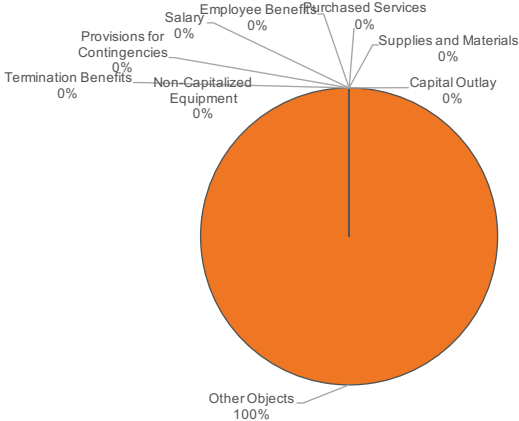
	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED	% Δ	PROJECTED	% Δ	PROJECTED	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	(\$4,939)	\$0	-100.00%	\$1,346,573		\$1,406,024	4.41%	\$1,444,820	2.76%	\$1,444,916	0.01%	\$10,443,587	622.78%	\$10,445,563	0.02%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	(\$4,939)	\$0	-100.00%	\$1,346,573		\$1,406,024	4.41%	\$1,444,820	2.76%	\$1,444,916	0.01%	\$10,443,587	622.78%	\$10,445,563	0.02%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$1,668,823	1.53%	\$1,693,748	1.49%	\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$1,668,823	1.53%	\$1,693,748	1.49%	\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
SURPLUS/(DEFICIT)	(\$1,613,687)	(\$1,629,748)		(\$297,025)		(\$262,798)		(\$248,928)		(\$297,931)		(\$85,367)		(\$117,577)	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$1,609,348	\$408,369		\$0		\$250,000		\$200,000		\$200,000		\$200,000		\$200,000	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$1,609,348	\$408,369		\$0		\$250,000		\$200,000		\$200,000		\$200,000		\$200,000	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$4,339)	(\$1,221,379)		(\$297,025)		(\$12,798)		(\$48,928)		(\$97,931)		\$114,633		\$82,423	
BEGINNING FUND BALANCE	\$1,719,446	\$1,715,107		\$493,728		\$196,703		\$183,905		\$134,977		\$37,045		\$151,678	
ENDING FUND BALANCE	\$1,715,107	\$493,728		\$196,703		\$183,905		\$134,977		\$37,045		\$151,678		\$234,100	
FUND BALANCE AS % OF EXPENDITURES	106.61%	30.29%		11.97%		11.02%		7.97%		2.13%		1.44%		2.22%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	12.79	3.64		1.44		1.32		0.96		0.26		0.17		0.27	

Debt Service Fund

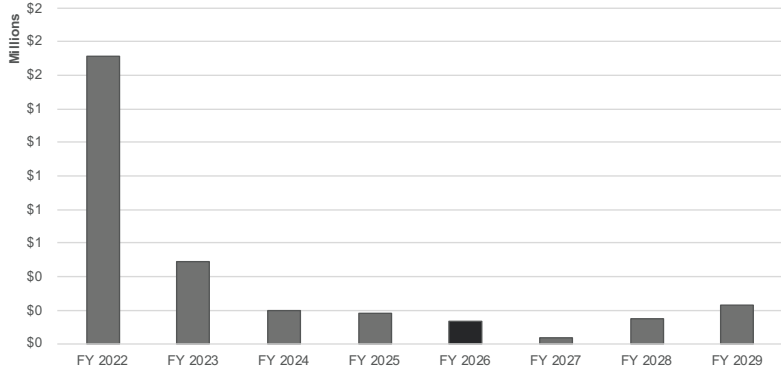
Budgeted Debt Service Revenues by Source



Budgeted Debt Service Expenditures by Object



Projected Year-End Balances | Debt Service Fund

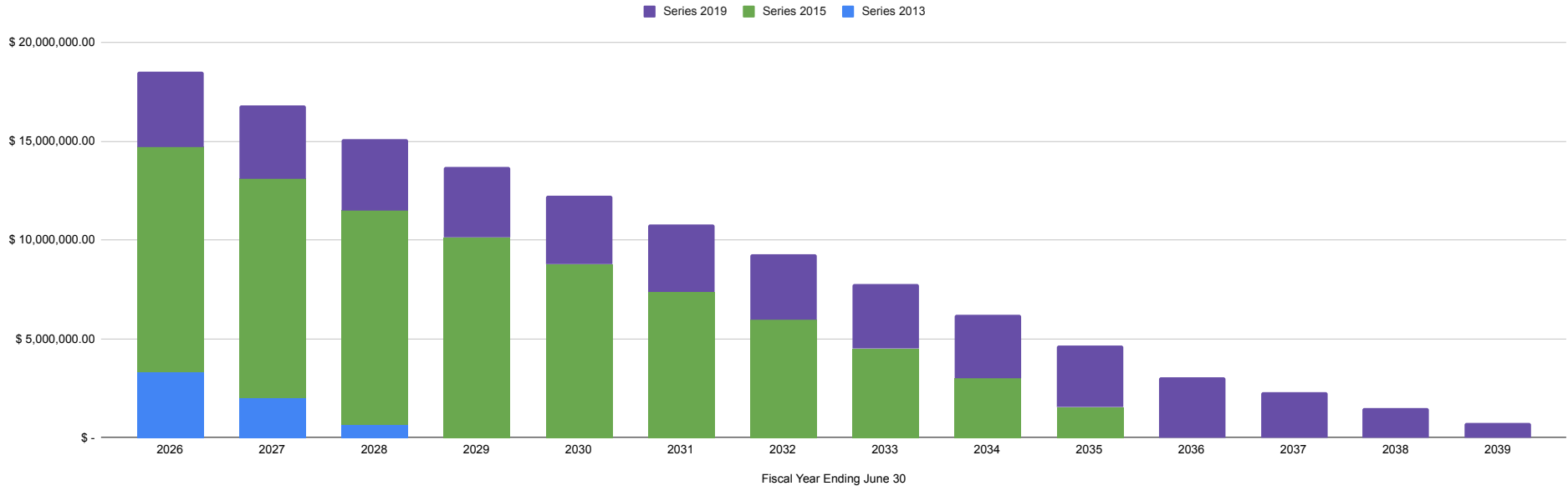


Debt Service Fund

Expenditures By Function

	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
COMMUNITY SERVICES															
	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS															
	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
DEBT SERVICES															
	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$1,668,823	1.53%	\$1,693,748	1.49%	\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
TOTAL EXPENDITURES	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$1,668,823	1.53%	\$1,693,748	1.49%	\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%

Outstanding Bonded Debt (Including Interest Payments)



Year	Series 2013			Series 2015			Series 2019			Total All Issues		
	Limited Tax Bonds \$8,975,000 - Issued Sept. 23, 2013			Limited Tax Bonds \$9,270,000 - Issued May 14, 2015			Limited Tax Bonds \$2,915,000 - Issued October 1, 2019			Total	Total	Total
Ending June 30	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Principal	Interest	Debt Service
2026		\$ 1,195,000.00	\$ 101,100.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 488,747.50	\$ 1,683,747.50
2027		\$ 1,275,000.00	\$ 51,700.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,275,000.00	\$ 439,347.50	\$ 1,714,347.50
2028		\$ 655,000.00	\$ 13,100.00		\$ 360,000.00	\$ 310,787.50		\$ -	\$ 72,000.00	\$ 1,015,000.00	\$ 395,887.50	\$ 1,410,887.50
2029		\$ -	\$ -		\$ 1,080,000.00	\$ 291,077.50		\$ -	\$ 72,000.00	\$ 1,080,000.00	\$ 363,077.50	\$ 1,443,077.50
2030		\$ -	\$ -		\$ 1,135,000.00	\$ 260,053.75		\$ -	\$ 72,000.00	\$ 1,135,000.00	\$ 332,053.75	\$ 1,467,053.75
2031		\$ -	\$ -		\$ 1,195,000.00	\$ 225,955.00		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 297,955.00	\$ 1,492,955.00
2032		\$ -	\$ -		\$ 1,260,000.00	\$ 188,815.00		\$ -	\$ 72,000.00	\$ 1,260,000.00	\$ 260,815.00	\$ 1,520,815.00
2033		\$ -	\$ -		\$ 1,330,000.00	\$ 143,000.00		\$ -	\$ 72,000.00	\$ 1,330,000.00	\$ 215,000.00	\$ 1,545,000.00
2034		\$ -	\$ -		\$ 1,410,000.00	\$ 88,200.00		\$ -	\$ 72,000.00	\$ 1,410,000.00	\$ 160,200.00	\$ 1,570,200.00
2035		\$ -	\$ -		\$ 1,500,000.00	\$ 30,000.00		\$ -	\$ 72,000.00	\$ 1,500,000.00	\$ 102,000.00	\$ 1,602,000.00
2036		\$ -	\$ -		\$ -	\$ -		\$ 700,000.00	\$ 63,687.50	\$ 700,000.00	\$ 63,687.50	\$ 763,687.50
2037		\$ -	\$ -		\$ -	\$ -		\$ 725,000.00	\$ 46,312.50	\$ 725,000.00	\$ 46,312.50	\$ 771,312.50
2038		\$ -	\$ -		\$ -	\$ -		\$ 735,000.00	\$ 28,062.50	\$ 735,000.00	\$ 28,062.50	\$ 763,062.50
2039		\$ -	\$ -		\$ -	\$ -		\$ 755,000.00	\$ 9,437.50	\$ 755,000.00	\$ 9,437.50	\$ 764,437.50
Totals		\$ 3,125,000.00	\$ 165,900.00		\$ 9,270,000.00	\$ 2,169,183.75		\$ 2,915,000.00	\$ 867,500.00	\$ 15,310,000.00	\$ 3,202,583.75	\$ 18,512,583.75

Amount Available in Debt Service Fund as of June 30, 2025 \$ 196,704.00
 Amount to be Provided for Payment of General Long-Term Debt \$ 18,315,879.75

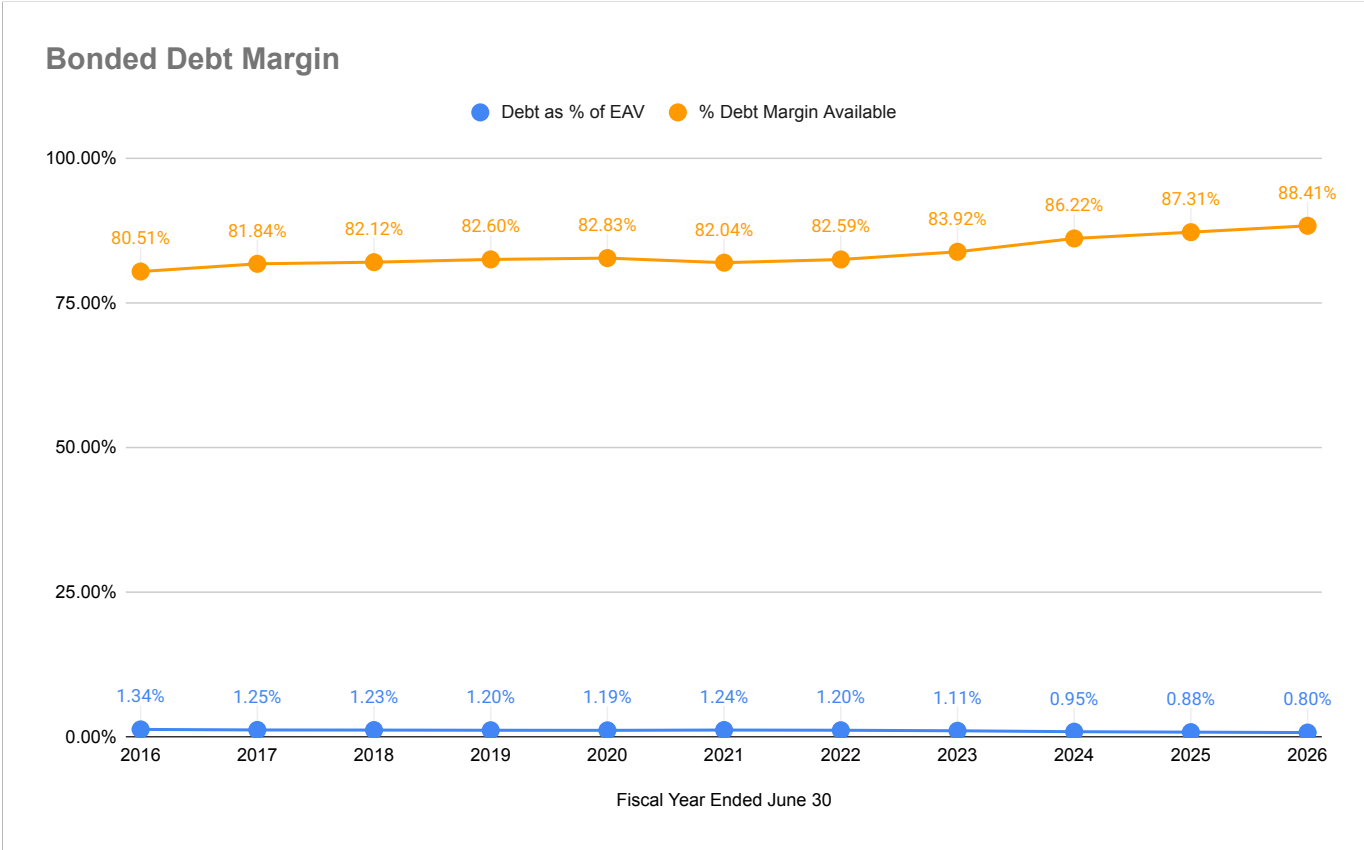
Series 2013 were issued for state-mandated Life Safety capital projects.

Series 2015 partially refunded 1999 and 2010 and were issued to help defray the cost of middle school science lab renovations.

Series 2019 partially refunded 2010 bonds; the District took on no "new debt," but instead took advantage of favorable market conditions to reduce overall debt

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
HISTORICAL LEGAL BONDED DEBT MARGIN**

FISCAL YEAR ENDED JUNE 30	EQUALIZED ASSESSED VALUATION (EAV)	STATUTORY DEBT LIMITATION (6.9% OF EAV)	BONDED DEBT	BONDED DEBT % OF EAV	% DEBT MARGIN AVAILABLE
2026	\$1,915,129,283.15	\$ 132,143,920.54	\$ 15,310,000.00	0.80%	88.41%
2025	\$1,877,577,728.58	\$ 129,552,863.27	\$ 16,440,000.00	0.88%	87.31%
2024	\$1,840,762,479.00	\$ 127,012,611.05	\$ 17,500,000.00	0.95%	86.22%
2023	\$1,752,844,570.00	\$ 120,946,275.33	\$ 19,450,000.00	1.11%	83.92%
2022	\$1,692,413,846.00	\$ 116,776,555.37	\$ 20,335,000.00	1.20%	82.59%
2021	\$1,640,715,085.00	\$ 113,209,340.87	\$ 20,335,000.00	1.24%	82.04%
2020	\$1,671,243,562.00	\$ 115,315,805.78	\$ 19,805,000.00	1.19%	82.83%
2019	\$1,718,146,856.00	\$ 118,552,133.06	\$ 20,630,000.00	1.20%	82.60%
2018	\$1,704,071,366.00	\$ 117,580,924.25	\$ 21,020,000.00	1.23%	82.12%
2017	\$1,705,504,276.00	\$ 117,679,795.04	\$ 21,370,000.00	1.25%	81.84%
2016	\$1,641,317,738.00	\$ 113,250,923.92	\$ 22,075,000.00	1.34%	80.51%



Note: Voter-approved bonds (Nov. 2024 and after) no longer count toward debt limits; a public hearing is still required before issuance.

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
PROJECTED LONG-TERM DEBT OBLIGATIONS**

	PROJECTED BALANCE JUNE 30, 2025	PROJECTED TO ADD	PROJECTED TO RETIRE/DEFEASE	PROJECTED BALANCE JUNE 30, 2026	PRINCIPAL DUE IN 2025-26	INTEREST DUE IN 2025-26
SERIES 2013 GENERAL OBLIGATION LIMITED SCHOOL	\$ 4,255,000.00	\$ -	\$ 1,195,000.00	\$ 3,060,000.00	\$ 1,195,000.00	\$ 101,100.00
SERIES 2015 GENERAL OBLIGATION LIMITED SCHOOL	\$ 9,270,000.00	\$ -	\$ -	\$ 9,270,000.00	\$ -	\$ 315,648.00
SERIES 2019 GENERAL OBLIGATION LIMITED SCHOOL	\$ 2,915,000.00	\$ -	\$ -	\$ 2,915,000.00	\$ -	\$ 72,000.00
OTHER POST EMPLOYMENT OBLIGATIONS*	\$ 13,371,780.00	\$ -	\$ -	\$ 13,706,074.50	\$ -	\$ -
	<u>\$ 29,811,780.00</u>	<u>\$ -</u>	<u>\$ 1,195,000.00</u>	<u>\$ 28,951,074.50</u>	<u>\$ 1,195,000.00</u>	<u>\$ 488,748.00</u>

*See 2024 Annual Comprehensive Finance Report - Page 47

CAPITAL PROJECT FUND

The capital project fund is a non-operating fund maintained to hold financial resources for major capital projects. In fiscal year 2026, no taxes will be levied to contribute to the capital projects fund balance. In 2007-08 the District proactively began allocating General State Aid and, later, replacement taxes (which are a replacement of local revenue collected and disbursed by the State) to the Capital Projects fund instead of the Educational fund. This shift reduced the District's reliance on these revenue sources in anticipation that they may diminish or be withdrawn in the future. As a result, extra resources have been available for numerous capital improvements in the past ten years, and the District has minimized its exposure to the worsening health of Illinois' finances.

The 2025-26 budget includes \$15.4 million dollars planned to be spent on anticipated maintenance and capital improvement projects. Such projects include summer 2025 renovation work at Shepard Middle School to repurpose the former Buildings & Grounds area—previously housed in the old woodshop—into expanded band and orchestra spaces, stage renovation, along with a new fitness center. These improvements are designed to align Shepard's facilities with those available at Caruso Middle School.

Additionally, in 2025 the District formed a Referendum Task Force to explore the District's facility needs and consider solutions and financing options to address them. The budget contemplates expenditures for architect and construction fees that may begin in 2026 if the Board pursues and the community approves a referendum for the facility work.

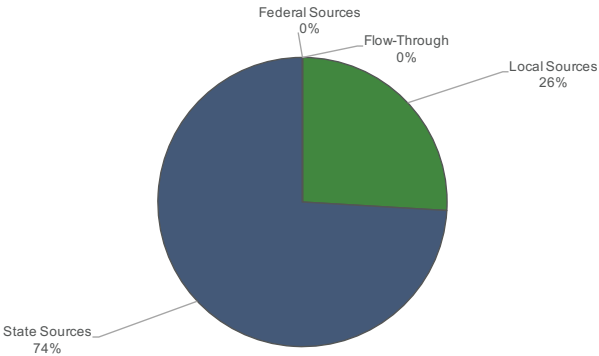
Capital Projects Fund

Revenues By Source and Expenditures By Object

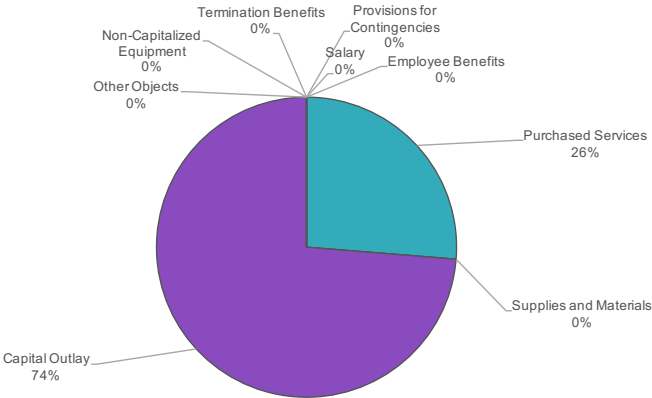
	ACTUAL	ACTUAL	% Δ	ACTUAL	% Δ	ACTUAL	% Δ	BUDGET	% Δ	ESTIMATE	% Δ	ESTIMATE	% Δ	ESTIMATE	% Δ
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029	
REVENUES															
Local Sources	\$1,556,573	\$1,898,074	21.94%	\$1,675,398	-11.73%	\$748,413	-55.33%	\$630,296	-15.78%	\$621,222	-1.44%	\$632,442	1.81%	\$643,886	1.81%
State Sources	\$1,877,721	\$1,879,252	0.08%	\$1,881,621	0.13%	\$1,883,877	0.12%	\$1,800,000	-4.45%	\$1,818,000	1.00%	\$1,836,180	1.00%	\$1,854,542	1.00%
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$3,434,294	\$3,777,326	9.99%	\$3,557,019	-5.83%	\$2,632,290	-26.00%	\$2,430,296	-7.67%	\$2,439,222	0.37%	\$2,468,622	1.21%	\$2,498,428	1.21%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$4,070,866		\$0	-100.00%	\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$2,973,657	\$5,882,364	97.82%	\$2,765,891	-52.98%	\$4,103,952	48.38%	\$11,421,405	178.30%	\$27,744,525	142.92%	\$88,374,352	218.53%	\$86,720,804	-1.87%
Other Objects	\$58,143	\$0	-100.00%	\$0		\$59,912		\$0	-100.00%	\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$3,031,800	\$5,882,364	94.02%	\$2,765,891	-52.98%	\$4,163,864	50.54%	\$15,492,271	272.06%	\$27,744,525	79.09%	\$88,374,352	218.53%	\$86,720,804	-1.87%
SURPLUS/(DEFICIT)	\$402,494	(\$2,105,038)		\$791,128		(\$1,531,574)		(\$13,061,975)		(\$25,305,303)		(\$85,905,730)		(\$84,222,376)	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$1,216,979		\$4,500,000		\$4,500,000		\$8,500,000		\$127,883,311		\$6,500,000		\$78,855,723	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$1,216,979		\$4,500,000		\$4,500,000		\$8,500,000		\$127,883,311		\$6,500,000		\$78,855,723	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	\$402,494	(\$888,059)		\$5,291,128		\$2,968,426		(\$4,561,975)		\$102,578,008		(\$79,405,730)		(\$5,366,653)	
BEGINNING FUND BALANCE	\$7,918,774	\$8,321,268		\$7,433,209		\$12,724,337		\$15,692,763		\$11,130,787		\$113,708,795		\$34,303,065	
ENDING FUND BALANCE	\$8,321,268	\$7,433,209		\$12,724,337		\$15,692,763		\$11,130,787		\$113,708,795		\$34,303,065		\$28,936,412	
FUND BALANCE AS % OF EXPENDITURES	274.47%	126.36%		460.04%		376.88%		71.85%		409.84%		38.82%		33.37%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	32.94	15.16		55.21		45.23		8.62		49.18		4.66		4.00	

Capital Projects Fund

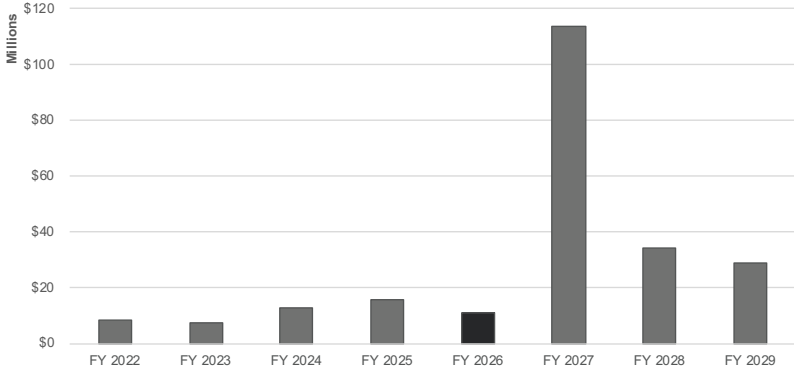
Budgeted Capital Project Revenues by Source



Budgeted Capital Project Expenditures by Object



Projected Year-End Balances | Capital Projects Fund



Capital Projects Fund

Expenditures By Function

	ACTUAL	ACTUAL	ACTUAL		ACTUAL		BUDGET	PROJECTED		PROJECTED		PROJECTED	
	FY 2022	FY 2023	FY 2024	% Δ	FY 2025	% Δ	FY 2026	FY 2027	% Δ	FY 2028	% Δ	FY 2029	% Δ
INSTRUCTION													
Regular Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Special Education Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Vocational Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Bilingual Programs	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
SUPPORT SERVICES													
Pupils	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Instructional Staff	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
General Administration	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
School Administration	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Business Operations	\$2,973,657	\$5,882,364	\$2,765,891	-52.98%	\$4,103,952	48.38%	\$15,492,271	\$27,744,525	79.09%	\$88,374,352	218.53%	\$86,720,804	-1.87%
Central Administration	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
Other	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$2,973,657	\$5,882,364	\$2,765,891	-52.98%	\$4,103,952	48.38%	\$15,492,271	\$27,744,525	79.09%	\$88,374,352	218.53%	\$86,720,804	-1.87%
COMMUNITY SERVICES													
	\$0	\$0	\$0		\$0		\$0	\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS													
	\$58,143	\$0	\$0	-100.00%	\$59,912		\$0	\$0	-100.00%	\$0		\$0	
TOTAL EXPENDITURES	\$3,031,800	\$5,882,364	\$2,765,891	-52.98%	\$4,163,864	50.54%	\$15,492,271	\$27,744,525	79.09%	\$88,374,352	218.53%	\$86,720,804	-1.87%

All Governmental Funds

Expenditures By Program and Object

	ACTUAL		% Δ	ACTUAL		% Δ	ACTUAL	% Δ	BUDGET	% Δ	PROJECTED		% Δ	PROJECTED		% Δ
	FY 2022	FY 2023		FY 2024	FY 2025						FY 2026	FY 2027		FY 2028	FY 2029	
Instruction																
Regular Programs																
Salaries	\$17,746,327	\$18,108,754	2.04%	\$18,675,115	3.13%	\$18,248,535	-2.28%	\$18,923,878	3.70%	\$19,483,436	2.96%	\$20,084,905	3.09%	\$20,938,190	4.25%	
Employee Benefits	\$3,026,979	\$3,289,068	8.66%	\$3,486,414	6.00%	\$3,758,115	7.79%	\$3,959,504	5.36%	\$4,123,272	4.14%	\$4,306,743	4.45%	\$4,515,574	4.85%	
Purchased Services	\$177,029	\$220,879	24.77%	\$204,464	-7.43%	\$193,972	-5.13%	\$211,900	9.24%	\$196,087	-7.46%	\$200,009	2.00%	\$204,009	2.00%	
Supplies and Materials	\$1,059,418	\$952,732	-10.07%	\$322,694	-66.13%	\$355,478	10.16%	\$559,251	57.32%	\$570,436	2.00%	\$581,845	2.00%	\$593,482	2.00%	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Non-Capitalized Equipment	\$2,558	\$5,144	101.09%	\$0	-100.00%	\$1,150		\$5,000	334.78%	\$5,000	0.00%	\$5,000	0.00%	\$5,000	0.00%	
Termination Benefits	\$0	\$0		\$0		\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%	
Total Regular Programs	\$22,012,311	\$22,576,577	2.56%	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,874,533	4.26%	\$24,650,468	3.25%	\$25,621,274	3.94%	\$26,309,917	2.69%	
Special Education Programs																
Salaries	\$5,987,702	\$6,518,905	8.87%	\$6,500,956	-0.28%	\$6,698,516	3.04%	\$7,136,407	6.54%	\$7,347,423	2.96%	\$7,574,244	3.09%	\$7,896,027	4.25%	
Employee Benefits	\$1,750,307	\$1,760,506	0.58%	\$2,172,563	23.41%	\$2,190,044	0.80%	\$2,704,400	23.49%	\$2,815,739	4.12%	\$2,940,420	4.43%	\$3,082,719	4.84%	
Purchased Services	\$178,486	\$123,774	-30.65%	\$91,847	-25.79%	\$134,618	46.57%	\$180,000	33.71%	\$166,568	-7.46%	\$169,899	2.00%	\$173,297	2.00%	
Supplies and Materials	\$87,019	\$108,900	25.15%	\$71,296	-34.53%	\$52,990	-25.68%	\$102,000	92.49%	\$104,040	2.00%	\$106,121	2.00%	\$108,243	2.00%	
Capital Outlay	\$0	\$0		\$15,686		\$18,030	14.94%	\$0	-100.00%	\$0		\$0		\$0		
Other Objects	\$0	\$0		\$345,829		\$47,381	-86.30%	\$300,000	533.17%	\$306,000	2.00%	\$312,120	2.00%	\$318,362	2.00%	
Non-Capitalized Equipment	\$22,956	\$20,098	-12.45%	\$0	-100.00%	\$0		\$25,400		\$25,400	0.00%	\$25,400	0.00%	\$25,400	0.00%	
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		
Total Special Education Programs	\$8,377,334	\$8,933,360	6.64%	\$9,198,177	2.96%	\$9,141,579	-0.62%	\$10,448,207	14.29%	\$10,765,170	3.03%	\$11,128,204	3.37%	\$11,604,049	4.28%	
Adult/Continuing Education Programs																
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Total Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Vocational Programs																
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		
Total Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0		

(Continued)

	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
Instruction - Continued															
Co-Curricular Programs															
Salaries	\$504,775	\$453,938	-10.07%	\$601,839	32.58%	\$658,292	9.38%	\$595,265	-9.57%	\$612,866	2.96%	\$631,786	3.09%	\$658,627	4.25%
Employee Benefits	\$21,890	\$20,262	-7.44%	\$26,640	31.48%	\$29,828	11.97%	\$0	-100.00%	\$0		\$0		\$0	
Purchased Services	\$12,750	\$14,880	16.71%	\$16,528	11.08%	\$19,007	15.00%	\$16,200	-14.77%	\$14,991	-7.46%	\$15,291	2.00%	\$15,597	2.00%
Supplies and Materials	\$7,784	\$8,011	2.92%	\$8,749	9.21%	\$3,236	-63.01%	\$7,332	126.54%	\$7,479	2.00%	\$7,628	2.00%	\$7,781	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Co-Curricular Programs	\$547,199	\$497,091	-9.16%	\$653,756	31.52%	\$710,363	8.66%	\$618,797	-12.89%	\$635,336	2.67%	\$654,705	3.05%	\$682,004	4.17%
Summer School and Gifted Programs															
Salaries	\$505,636	\$683,060	35.09%	\$666,226	-2.46%	\$706,951	6.11%	\$711,815	0.69%	\$732,863	2.96%	\$755,487	3.09%	\$787,583	4.25%
Employee Benefits	\$86,243	\$84,391	-2.15%	\$97,597	15.65%	\$110,449	13.17%	\$100,353	-9.14%	\$104,508	4.14%	\$109,165	4.46%	\$114,461	4.85%
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$123,974	\$1,309	-98.94%	\$901	-31.17%	\$10	-98.94%	\$0	-100.00%	\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Summer School and Gifted Programs	\$715,853	\$768,760	7.39%	\$764,724	-0.53%	\$817,409	6.89%	\$812,167	-0.64%	\$837,371	3.10%	\$864,651	3.26%	\$902,043	4.32%
Driver's Education Programs															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Driver's Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant Alternative / Optional Programs / Other															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Truant Alternative / Optional Programs / Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

(Continued)

	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
Instruction - Continued															
Total Instruction															
Salaries	\$24,744,440	\$25,764,657	4.12%	\$26,444,136	2.64%	\$26,312,294	-0.50%	\$27,367,365	4.01%	\$28,176,588	2.96%	\$29,046,421	3.09%	\$30,280,426	4.25%
Employee Benefits	\$4,885,419	\$5,154,227	5.50%	\$5,783,214	12.20%	\$6,088,435	5.28%	\$6,764,256	11.10%	\$7,043,519	4.13%	\$7,356,328	4.44%	\$7,712,754	4.85%
Purchased Services	\$368,265	\$359,533	-2.37%	\$312,839	-12.99%	\$347,597	11.11%	\$408,100	17.41%	\$377,647	-7.46%	\$385,199	2.00%	\$392,903	2.00%
Supplies and Materials	\$1,278,195	\$1,070,952	-16.21%	\$403,640	-62.31%	\$411,714	2.00%	\$668,583	62.39%	\$681,955	2.00%	\$695,594	2.00%	\$709,506	2.00%
Capital Outlay	\$0	\$0		\$15,686		\$18,030	14.94%	\$0	-100.00%	\$0		\$0		\$0	
Other Objects	\$0	\$0		\$345,829		\$47,381	-86.30%	\$300,000	533.17%	\$306,000	2.00%	\$312,120	2.00%	\$318,362	2.00%
Non-Capitalized Equipment	\$25,514	\$25,242	-1.07%	\$0	-100.00%	\$1,150		\$30,400	2543.48%	\$30,400	0.00%	\$30,400	0.00%	\$30,400	0.00%
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%
Total Instruction	\$31,652,697	\$32,775,788	3.55%	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,753,704	6.51%	\$36,888,345	3.17%	\$38,268,834	3.74%	\$39,498,013	3.21%
Support Services															
Pupils															
Salaries	\$2,657,192	\$2,780,264	4.63%	\$2,933,967	5.53%	\$3,251,094	10.81%	\$3,443,863	5.93%	\$3,545,694	2.96%	\$3,655,152	3.09%	\$3,810,437	4.25%
Employee Benefits	\$531,753	\$541,265	1.79%	\$611,877	13.05%	\$695,351	13.64%	\$757,625	8.96%	\$789,159	4.16%	\$824,510	4.48%	\$864,600	4.86%
Purchased Services	\$8,221	\$103,447	1158.33%	\$148,450	43.50%	\$201,387	35.66%	\$205,600	2.09%	\$190,258	-7.46%	\$194,063	2.00%	\$197,944	2.00%
Supplies and Materials	\$19,192	\$22,074	15.02%	\$25,608	16.01%	\$41,331	61.40%	\$81,200	96.46%	\$82,824	2.00%	\$84,480	2.00%	\$86,170	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Pupils	\$3,216,358	\$3,447,050	7.17%	\$3,719,902	7.92%	\$4,189,162	12.61%	\$4,488,288	7.14%	\$4,607,935	2.67%	\$4,758,206	3.26%	\$4,959,151	4.22%
Instructional Staff															
Salaries	\$3,051,300	\$3,090,973	1.30%	\$2,899,942	-6.18%	\$2,993,792	3.24%	\$2,717,578	-9.23%	\$2,797,934	2.96%	\$2,884,308	3.09%	\$3,006,845	4.25%
Employee Benefits	\$579,301	\$625,346	7.95%	\$606,150	-3.07%	\$638,477	5.33%	\$492,786	-22.82%	\$513,101	4.12%	\$535,856	4.43%	\$561,804	4.84%
Purchased Services	\$317,726	\$338,648	6.58%	\$763,642	125.50%	\$1,129,461	47.90%	\$1,305,855	15.62%	\$1,208,409	-7.46%	\$1,232,577	2.00%	\$1,257,229	2.00%
Supplies and Materials	\$51,739	\$65,104	25.83%	\$213,794	228.39%	\$214,936	0.53%	\$122,574	-42.97%	\$125,025	2.00%	\$127,526	2.00%	\$130,077	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$5,484	\$1,120	-79.58%	\$5,042	350.18%	\$3,356	-33.44%	\$2,000	-40.41%	\$2,000	0.00%	\$2,000	0.00%	\$2,000	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Instructional Staff	\$4,005,550	\$4,121,191	2.89%	\$4,488,570	8.91%	\$4,980,022	10.95%	\$4,640,793	-6.81%	\$4,646,469	0.12%	\$4,782,267	2.92%	\$4,957,954	3.67%
General Administration															
Salaries	\$914,625	\$981,086	7.27%	\$1,025,927	4.57%	\$1,067,611	4.06%	\$1,101,459	3.17%	\$1,134,028	2.96%	\$1,169,037	3.09%	\$1,218,702	4.25%
Employee Benefits	\$237,708	\$204,996	-13.76%	\$246,444	20.22%	\$278,354	12.95%	\$377,765	35.71%	\$391,235	3.57%	\$406,072	3.79%	\$424,574	4.56%
Purchased Services	\$878,448	\$1,147,788	30.66%	\$1,060,313	-7.62%	\$1,279,318	20.65%	\$1,375,000	7.48%	\$1,272,394	-7.46%	\$1,297,842	2.00%	\$1,323,799	2.00%
Supplies and Materials	\$19,033	\$21,986	15.52%	\$39,149	78.06%	\$49,165	25.58%	\$41,430	-15.73%	\$42,259	2.00%	\$43,104	2.00%	\$43,966	2.00%
Capital Outlay	\$0	\$0		\$1,618		\$0	-100.00%	\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$2,652		\$2,500	-5.74%	\$2,500	0.00%	\$2,500	0.00%	\$2,500	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total General Administration	\$2,049,814	\$2,355,856	14.93%	\$2,373,451	0.75%	\$2,677,100	12.79%	\$2,898,155	8.26%	\$2,842,416	-1.92%	\$2,918,555	2.68%	\$3,013,541	3.25%
School Administration															
Salaries	\$1,770,100	\$1,837,921	3.83%	\$1,951,301	6.17%	\$1,890,421	-3.12%	\$1,861,262	-1.54%	\$1,916,297	2.96%	\$1,975,455	3.09%	\$2,059,380	4.25%
Employee Benefits	\$710,579	\$556,986	-21.62%	\$631,477	13.37%	\$799,535	26.61%	\$889,937	11.31%	\$925,123	3.95%	\$964,354	4.24%	\$1,010,222	4.76%
Purchased Services	\$14,634	\$20,028	36.86%	\$21,563	7.66%	\$241,180	1018.49%	\$42,600	-82.34%	\$39,421	-7.46%	\$40,210	2.00%	\$41,014	2.00%
Supplies and Materials	\$14,795	\$12,344	-16.57%	\$12,420	0.62%	\$8,952	-27.93%	\$11,500	28.47%	\$11,730	2.00%	\$11,965	2.00%	\$12,204	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$1,907		\$0	-100.00%	\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total School Administration	\$2,510,108	\$2,427,279	-3.30%	\$2,616,761	7.81%	\$2,941,994	12.43%	\$2,805,299	-4.65%	\$2,892,572	3.11%	\$2,991,983	3.44%	\$3,122,819	4.37%

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	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
Support Services - Continued															
Business															
Salaries	\$2,053,133	\$1,678,868	-18.23%	\$1,898,037	13.05%	\$1,895,966	-0.11%	\$1,843,252	-2.78%	\$1,906,827	3.45%	\$1,974,158	3.53%	\$2,057,637	4.23%
Employee Benefits	\$414,202	\$396,548	-4.26%	\$395,649	-0.23%	\$438,811	10.91%	\$623,704	42.14%	\$645,601	3.51%	\$669,671	3.73%	\$699,991	4.53%
Purchased Services	\$4,711,061	\$5,095,923	8.17%	\$5,140,140	0.87%	\$5,762,530	12.11%	\$8,643,266	49.99%	\$4,619,646	-46.55%	\$4,691,594	1.56%	\$4,744,127	1.12%
Supplies and Materials	\$1,345,536	\$885,282	-34.21%	\$1,089,609	23.08%	\$1,487,936	36.56%	\$1,406,250	-5.49%	\$1,436,000	2.12%	\$1,466,386	2.12%	\$1,497,421	2.12%
Capital Outlay	\$4,221,674	\$7,355,642	74.24%	\$3,904,464	-46.92%	\$4,509,654	15.50%	\$11,692,255	159.27%	\$28,020,792	139.65%	\$88,656,144	216.39%	\$87,008,232	-1.86%
Other Objects	\$65,103	\$4,160	-93.61%	\$0	-100.00%	\$0	-100.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Capitalized Equipment	\$297,026	\$3,381	-98.86%	\$0	-100.00%	\$94,237		\$96,000	1.87%	\$96,000	0.00%	\$96,000	0.00%	\$96,000	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Business	\$13,107,735	\$15,419,804	17.64%	\$12,427,899	-19.40%	\$14,189,134	14.17%	\$24,304,727	71.29%	\$36,724,866	51.10%	\$97,553,954	165.63%	\$96,103,408	-1.49%
Central															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$1,387,417	\$1,841,536	32.73%	\$1,232,795	-33.06%	\$1,054,776	-14.44%	\$1,582,000	49.98%	\$1,463,947	-7.46%	\$1,493,226	2.00%	\$1,523,091	2.00%
Supplies and Materials	\$146,089	\$141,278	-3.29%	\$213,337	51.01%	\$323,275	51.53%	\$550,000	70.13%	\$561,000	2.00%	\$572,220	2.00%	\$583,664	2.00%
Capital Outlay	\$0	\$123,897		\$1,322,313	967.27%	\$960,117	-27.39%	\$725,000	-24.49%	\$739,500	2.00%	\$754,290	2.00%	\$769,376	2.00%
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$559,110	\$728,880	30.36%	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Central	\$2,092,616	\$2,835,591	35.50%	\$2,768,445	-2.37%	\$2,338,168	-15.54%	\$2,857,000	22.19%	\$2,764,447	-3.24%	\$2,819,736	2.00%	\$2,876,131	2.00%
Other															
Salaries	\$0	\$0		\$1,116		\$3,132	180.65%	\$5,000	59.64%	\$5,148	2.96%	\$5,307	3.09%	\$5,532	4.25%
Employee Benefits	\$0	\$0		\$76		\$242	218.55%	\$0	-100.00%	\$0		\$0		\$0	
Purchased Services	\$2,682	\$672	-74.94%	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$521	\$512	-1.73%	\$0	-100.00%	\$298		\$500	67.64%	\$510	2.00%	\$520	2.00%	\$531	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Other	\$3,203	\$1,184	-63.03%	\$1,192	0.68%	\$3,672	208.08%	\$5,500	49.77%	\$5,658	2.87%	\$5,827	2.99%	\$6,063	4.05%
Total Support Services															
Salaries	\$10,446,350	\$10,369,112	-0.74%	\$10,710,290	3.29%	\$11,102,017	3.66%	\$10,972,413	-1.17%	\$11,305,928	3.04%	\$11,663,417	3.16%	\$12,158,533	4.25%
Employee Benefits	\$2,473,543	\$2,325,141	-6.00%	\$2,491,673	7.16%	\$2,850,769	14.41%	\$3,141,818	10.21%	\$3,264,220	3.90%	\$3,400,464	4.17%	\$3,561,191	4.73%
Purchased Services	\$7,320,189	\$8,548,042	16.77%	\$8,366,903	-2.12%	\$9,668,651	15.56%	\$13,154,321	36.05%	\$8,794,075	-33.15%	\$8,949,511	1.77%	\$9,087,203	1.54%
Supplies and Materials	\$1,596,905	\$1,148,580	-28.07%	\$1,593,917	38.77%	\$2,125,893	33.38%	\$2,213,454	4.12%	\$2,259,348	2.07%	\$2,306,201	2.07%	\$2,354,032	2.07%
Capital Outlay	\$4,221,674	\$7,479,539	77.17%	\$5,228,395	-30.10%	\$5,469,771	4.62%	\$12,417,255	127.02%	\$28,760,292	131.62%	\$89,410,434	210.88%	\$87,777,608	-1.83%
Other Objects	\$65,103	\$4,160	-93.61%	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$861,620	\$733,381	-14.88%	\$5,042	-99.31%	\$102,152	1926.02%	\$100,500	-1.62%	\$100,500	0.00%	\$100,500	0.00%	\$100,500	0.00%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Support Services	\$26,985,384	\$30,607,955	13.42%	\$28,396,220	-7.23%	\$31,319,253	10.29%	\$41,999,761	34.10%	\$54,484,363	29.73%	\$115,830,527	112.59%	\$115,039,066	-0.68%
Community Services															
Salaries	\$173,883	\$180,586	3.85%	\$190,098	5.27%	\$0	-100.00%	\$243,371		\$250,567	2.96%	\$258,302	3.09%	\$269,276	4.25%
Employee Benefits	\$29,007	\$61,632	112.47%	\$64,712	5.00%	\$0	-100.00%	\$91,753		\$95,048	3.59%	\$98,681	3.82%	\$103,190	4.57%
Purchased Services	\$0	\$0		\$2,875		\$0	-100.00%	\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$2,144		\$1,830	-14.65%	\$0	-100.00%	\$1,900		\$1,938	2.00%	\$1,977	2.00%	\$2,016	2.00%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Community Services	\$202,890	\$244,362	20.44%	\$259,515	6.20%	\$0	-100.00%	\$337,024		\$347,553	3.12%	\$358,960	3.28%	\$374,482	4.32%

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	ACTUAL FY 2022	ACTUAL FY 2023	% Δ	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	BUDGET FY 2026	% Δ	PROJECTED FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ
Payments to Other Governmental Units															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$385,556	\$462,141	19.86%	\$207,324	-55.14%	\$0	-100.00%	\$330,000		\$305,375	-7.46%	\$311,482	2.00%	\$317,712	2.00%
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$171,521	\$126,872	-26.03%	\$572,281	351.07%	\$0	-100.00%	\$418,912		\$426,092	1.71%	\$433,416	1.72%	\$440,886	1.72%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Payments to Other Governmental Units	\$557,077	\$589,013	5.73%	\$779,605	32.36%	\$0	-100.00%	\$748,912		\$731,467	-2.33%	\$744,898	1.84%	\$758,597	1.84%
Debt Services															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$0	-100.00%	\$1,693,748		\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Debt Services	\$1,608,748	\$1,629,748	1.31%	\$1,643,598	0.85%	\$0	-100.00%	\$1,693,748		\$1,742,848	2.90%	\$10,528,955	504.12%	\$10,563,141	0.32%
Provisions for Contingencies															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total															
Salaries	\$35,364,673	\$36,314,355	2.69%	\$37,344,524	2.84%	\$37,414,310	0.19%	\$38,583,149	3.12%	\$39,733,083	2.98%	\$40,968,140	3.11%	\$42,708,235	4.25%
Employee Benefits	\$7,387,969	\$7,541,000	2.07%	\$8,339,599	10.59%	\$8,939,204	7.19%	\$9,997,828	11.84%	\$10,402,788	4.05%	\$10,855,472	4.35%	\$11,377,135	4.81%
Purchased Services	\$8,074,010	\$9,369,716	16.05%	\$8,889,941	-5.12%	\$10,016,248	12.67%	\$13,892,421	38.70%	\$9,477,096	-31.78%	\$9,646,193	1.78%	\$9,797,818	1.57%
Supplies and Materials	\$2,875,100	\$2,221,676	-22.73%	\$1,999,387	-10.01%	\$2,537,606	26.92%	\$2,883,937	13.65%	\$2,943,241	2.06%	\$3,003,771	2.06%	\$3,065,554	2.06%
Capital Outlay	\$4,221,674	\$7,479,539	77.17%	\$5,244,081	-29.89%	\$5,487,801	4.65%	\$12,417,255	126.27%	\$28,760,292	131.62%	\$89,410,434	210.88%	\$87,777,608	-1.83%
Other Objects	\$1,845,372	\$1,760,780	-4.58%	\$2,561,708	45.49%	\$47,381	-98.15%	\$2,412,660	4992.08%	\$2,474,940	2.58%	\$11,274,490	355.55%	\$11,322,389	0.42%
Non-Capitalized Equipment	\$887,134	\$758,623	-14.49%	\$5,042	-99.34%	\$103,302	1948.83%	\$130,900	26.72%	\$130,900	0.00%	\$130,900	0.00%	\$130,900	0.00%
Termination Benefits	\$350,864	\$401,177	14.34%	\$0	-100.00%	\$342,068		\$215,000	-37.15%	\$272,236	26.62%	\$442,772	62.64%	\$53,662	-87.88%
Total Disbursements/Expenditures	\$61,006,796	\$65,846,866	7.93%	\$64,384,282	-2.22%	\$64,887,921	0.78%	\$80,533,149	24.11%	\$94,194,575	16.96%	\$165,732,173	75.95%	\$166,233,300	0.30%

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
KIPLING ELEMENTARY SCHOOL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024 2023-2024			UNAUDITED @ 6/30/2025 2024-2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 110 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 3,000.00	\$ 2,738.59	91.29%	\$ 1,500.00	\$ 8,231.96	548.80%	\$ 4,000.00
10 E 110 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,000.00	\$ 1,455.00	145.50%	\$ 1,500.00	\$ 1,171.50	78.10%	\$ 1,200.00
10 E 110 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 12,500.00	\$ 9,633.28	77.07%	\$ 12,500.00	\$ 7,756.33	62.05%	\$ 12,000.00
10 E 110 1110 4105 00 000000	ART SUPPLIES	\$ 750.00	\$ 766.32	102.18%	\$ 1,000.00	\$ 999.27	99.93%	\$ 1,000.00
10 E 110 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 750.00	\$ 589.69	78.63%	\$ 800.00	\$ 784.11	98.01%	\$ 800.00
10 E 110 1110 4115 00 000000	MUSIC SUPPLIES	\$ 500.00	\$ 428.79	85.76%	\$ 550.00	\$ 510.37	92.79%	\$ 500.00
10 E 110 1110 4133 00 000000	PAPER SUPPLIES	\$ 5,000.00	\$ 6,127.21	122.54%	\$ 5,600.00	\$ 6,825.00	121.88%	\$ 6,250.00
10 E 110 1500 1321 00 000000	STIPENDS	\$ 28,582.00	\$ 38,541.33	134.84%	\$ 30,000.00	\$ 39,554.35	131.85%	\$ 36,850.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 52,082.00	\$ 60,280.21	115.74%	\$ 53,450.00	\$ 65,832.89	123.17%	\$ 62,600.00
10 E 110 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 2,500.00	\$ 2,490.00	99.60%	\$ 2,600.00	\$ 2,572.85	98.96%	\$ 2,600.00
10 E 110 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 5,000.00	\$ 3,187.50	63.75%	\$ 5,500.00	\$ 7,160.50	130.19%	\$ 6,000.00
10 E 110 2410 7310 00 000000	KIP NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY25)	\$ -	\$ -	N/A	\$ -	\$ 495.00	N/A	\$ -
10 E 110 2560 1155 00 000000	LUNCH SUPERVISION	\$ 98,000.00	\$ 85,452.75	87.20%	\$ 100,759.00	\$ 90,867.50	90.18%	\$ 95,978.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 105,500.00	\$ 91,130.25	86.38%	\$ 108,859.00	\$ 101,095.85	92.87%	\$ 104,578.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 157,582.00	\$ 151,410.46	96.08%	\$ 162,309.00	\$ 166,928.74	102.85%	\$ 167,178.00

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
SOUTH PARK ELEMENTARY SCHOOL BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024 2023-2024			UNAUDITED @ 6/30/2025 2024-2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 120 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 4,000.00	\$ 12,080.00	302.00%	\$ 4,000.00	\$ 8,400.00	210.00%	\$ 4,000.00
10 E 120 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,800.00	\$ 689.00	38.28%	\$ 1,600.00	\$ 1,267.88	79.24%	\$ 1,600.00
10 E 120 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 14,000.00	\$ 14,717.34	105.12%	\$ 14,000.00	\$ 14,213.21	101.52%	\$ 14,000.00
10 E 120 1110 4103 00 000000	EARLY LEARNERS SUPPLIES	\$ 6,500.00	\$ 6,467.53	99.50%	\$ 6,000.00	\$ 5,900.45	98.34%	\$ 5,859.00
10 E 120 1110 4105 00 000000	ART SUPPLIES	\$ 1,200.00	\$ 1,196.01	99.67%	\$ 1,200.00	\$ 1,219.69	101.64%	\$ 1,200.00
10 E 120 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 367.00	\$ 242.79	66.16%	\$ 500.00	\$ 663.52	132.70%	\$ 500.00
10 E 120 1110 4115 00 000000	MUSIC SUPPLIES	\$ 367.00	\$ 521.10	141.99%	\$ 700.00	\$ 776.75	110.96%	\$ 700.00
10 E 120 1110 4133 00 000000	PAPER SUPPLIES	\$ 5,000.00	\$ 4,885.00	97.70%	\$ 6,000.00	\$ 4,680.00	78.00%	\$ 6,000.00
10 E 120 1110 4128 00 000000	STEAM SUPPLIES (NEW ACCOUNT IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 120 1500 1321 00 000000	STIPENDS	\$ 33,582.00	\$ 34,523.34	102.80%	\$ 37,533.00	\$ 36,559.41	97.41%	\$ 37,533.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 66,816.00	\$ 75,322.11	112.73%	\$ 71,533.00	\$ 73,680.91	103.00%	\$ 71,392.00
10 E 120 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,420.00	\$ 3,461.89	101.22%	\$ 3,420.00	\$ 3,109.51	90.92%	\$ 8,420.00
10 E 120 2410 3118 00 000000	PROFESSIONAL GROWTH ADMIN / SUPPORT	\$ 5,000.00	\$ 1,415.64	28.31%	\$ 5,000.00	\$ 1,327.82	26.56%	\$ 5,000.00
10 E 120 2410 7310 00 000000	SP NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 1,411.57	N/A	\$ -
10 E 120 2560 1155 00 000000	LUNCH SUPERVISION	\$ 82,000.00	\$ 94,479.50	115.22%	\$ 82,000.00	\$ 106,875.00	130.34%	\$ 105,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 90,420.00	\$ 99,357.03	109.88%	\$ 90,420.00	\$ 112,723.90	124.67%	\$ 118,420.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 157,236.00	\$ 174,679.14	111.09%	\$ 161,953.00	\$ 186,404.81	115.10%	\$ 189,812.00

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
WALDEN ELEMENTARY SCHOOL BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	2023-2024 ACTUAL	% OF BUDGET	BUDGET	2024-2025 ACTUAL	% OF BUDGET	
10 E 130 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,700.00	\$ 4,950.00	86.84%	\$ 5,700.00	\$ 7,465.00	130.96%	\$ 5,700.00
10 E 130 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 2,100.00	\$ 405.50	19.31%	\$ 2,100.00	\$ 1,251.02	59.57%	\$ 2,100.00
10 E 130 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 17,200.00	\$ 15,042.52	87.46%	\$ 17,200.00	\$ 16,312.92	94.84%	\$ 17,937.00
10 E 130 1110 4102 00 000000	SUPPLIES - TEACHERS	\$ 1,200.00	\$ 1,102.42	91.87%	\$ 1,200.00	\$ 1,065.84	88.82%	\$ 1,200.00
10 E 130 1110 4105 00 000000	ART SUPPLIES	\$ 1,225.00	\$ 1,141.85	93.21%	\$ 1,225.00	\$ 1,112.79	90.84%	\$ 1,225.00
10 E 130 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 770.00	\$ -	0.00%	\$ 800.00	\$ 801.51	100.19%	\$ 775.00
10 E 130 1110 4115 00 000000	MUSIC SUPPLIES	\$ 650.00	\$ 731.91	112.60%	\$ 650.00	\$ 705.59	108.55%	\$ 700.00
10 E 130 1110 4133 00 000000	PAPER SUPPLIES	\$ 5,919.00	\$ 5,751.80	97.18%	\$ 6,000.00	\$ 5,850.00	97.50%	\$ 6,500.00
10 E 130 1500 1321 00 000000	STIPENDS	\$ 29,405.00	\$ 33,691.64	114.58%	\$ 30,582.00	\$ 35,600.29	116.41%	\$ 31,500.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 64,169.00	\$ 62,817.64	97.89%	\$ 65,457.00	\$ 70,164.96	107.19%	\$ 67,637.00
10 E 130 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,100.00	\$ 3,120.15	100.65%	\$ 3,100.00	\$ 3,152.79	101.70%	\$ 3,100.00
10 E 130 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 4,100.00	\$ 2,181.64	53.21%	\$ 4,100.00	\$ 1,404.56	34.26%	\$ 4,100.00
10 E 130 2410 7310 00 000000	WAL NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 130 2560 1155 00 000000	LUNCH SUPERVISION	\$ 105,968.00	\$ 102,878.50	97.08%	\$ 110,000.00	\$ 111,669.08	101.52%	\$ 113,300.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 113,168.00	\$ 108,180.29	95.59%	\$ 117,200.00	\$ 116,226.43	99.17%	\$ 120,500.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 177,337.00	\$ 170,997.93	96.43%	\$ 182,657.00	\$ 186,391.39	102.04%	\$ 188,137.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
WILMOT ELEMENTARY SCHOOL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	2023-2024 ACTUAL	% OF BUDGET	BUDGET	2024-2025 ACTUAL	% OF BUDGET	
10 E 140 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 4,000.00	\$ 2,807.50	70.19%	\$ 3,500.00	\$ 4,880.00	139.43%	\$ 3,800.00
10 E 140 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,500.00	\$ 1,224.90	81.66%	\$ 1,500.00	\$ 1,216.61	81.11%	\$ 1,500.00
10 E 140 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 17,500.00	\$ 15,378.79	87.88%	\$ 19,000.00	\$ 16,148.82	84.99%	\$ 19,000.00
10 E 140 1110 4105 00 000000	ART SUPPLIES	\$ 1,220.00	\$ 1,262.44	103.48%	\$ 1,300.00	\$ 1,302.17	100.17%	\$ 1,300.00
10 E 140 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 500.00	\$ 516.93	103.39%	\$ 550.00	\$ 481.75	87.59%	\$ 550.00
10 E 140 1110 4115 00 000000	MUSIC SUPPLIES	\$ 500.00	\$ 442.76	88.55%	\$ 550.00	\$ 759.02	138.00%	\$ 625.00
10 E 140 1110 4133 00 000000	PAPER SUPPLIES	\$ 6,000.00	\$ 5,987.80	99.80%	\$ 6,240.00	\$ 6,240.00	100.00%	\$ 6,430.00
10 E 140 1500 1321 00 000000	STIPENDS	\$ 31,258.00	\$ 33,829.03	108.23%	\$ 33,257.00	\$ 39,267.18	118.07%	\$ 34,360.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 62,478.00	\$ 61,450.15	98.35%	\$ 65,897.00	\$ 70,295.55	106.67%	\$ 67,565.00
10 E 140 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,100.00	\$ 3,072.50	99.11%	\$ 3,200.00	\$ 3,112.43	97.26%	\$ 3,454.00
10 E 140 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 4,000.00	\$ 1,364.52	34.11%	\$ 4,000.00	\$ 1,450.70	36.27%	\$ 4,000.00
10 E 140 2410 7310 00 000000	WIL NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 140 2560 1155 00 000000	LUNCH SUPERVISION	\$ 98,235.00	\$ 91,094.00	92.73%	\$ 106,362.00	\$ 102,704.50	96.56%	\$ 109,824.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 105,335.00	\$ 95,531.02	90.69%	\$ 113,562.00	\$ 107,267.63	94.46%	\$ 117,278.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 167,813.00	\$ 156,981.17	93.55%	\$ 179,459.00	\$ 177,563.18	98.94%	\$ 184,843.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
SHEPARD MIDDLE SCHOOL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	2023-2024 ACTUAL	% OF BUDGET	BUDGET	2024-2025 ACTUAL	% OF BUDGET	
10 E 250 1120 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,000.00	\$ 3,160.00	63.20%	\$ 5,000.00	\$ 5,660.00	113.20%	\$ 4,000.00
10 E 250 1120 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 7,500.00	\$ 3,409.20	45.46%	\$ 7,500.00	\$ 5,907.42	78.77%	\$ 6,000.00
10 E 250 1120 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 30,030.00	\$ 17,193.25	57.25%	\$ 23,000.00	\$ 10,541.37	45.83%	\$ 15,000.00
10 E 250 1120 4101 06 000000	6TH GRADE SUPPLIES	\$ -	\$ -	N/A	\$ 3,500.00	\$ 3,397.86	97.08%	\$ 3,000.00
10 E 250 1120 4101 07 000000	7TH GRADE SUPPLIES	\$ -	\$ -	N/A	\$ 3,500.00	\$ 2,806.31	80.18%	\$ 3,000.00
10 E 250 1120 4101 08 000000	8TH GRADE SUPPLIES	\$ -	\$ -	N/A	\$ 3,500.00	\$ 3,445.00	98.43%	\$ 3,000.00
10 E 250 1120 4105 00 000000	ART SUPPLIES	\$ 4,000.00	\$ 4,066.65	101.67%	\$ 4,000.00	\$ 4,032.22	100.81%	\$ 4,000.00
10 E 250 1120 4106 00 000000	STEM SUPPLIES	\$ 3,000.00	\$ 2,961.99	98.73%	\$ 3,000.00	\$ 2,984.76	99.49%	\$ 3,000.00
10 E 250 1120 4107 00 000000	CMA SUPPLIES	\$ 3,000.00	\$ 2,445.09	81.50%	\$ 3,000.00	\$ 2,829.55	94.32%	\$ 3,000.00
10 E 250 1120 4110 00 000000	SCIENCE SUPPLIES	\$ 4,500.00	\$ 4,327.11	96.16%	\$ 4,500.00	\$ 5,181.71	115.15%	\$ 4,500.00
10 E 250 1120 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 3,000.00	\$ 2,906.47	96.88%	\$ 3,000.00	\$ 2,911.85	97.06%	\$ 3,000.00
10 E 250 1120 4115 00 000000	MUSIC SUPPLIES	\$ 1,600.00	\$ 1,365.27	85.33%	\$ 1,600.00	\$ 1,763.14	110.20%	\$ 1,500.00
10 E 250 1120 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 1,600.00	\$ 1,407.59	87.97%	\$ 1,600.00	\$ 1,486.64	92.92%	\$ 1,500.00
10 E 250 1120 4120 00 000000	MUSICAL SUPPLIES	\$ 2,000.00	\$ 3,042.79	152.14%	\$ 2,000.00	\$ 2,907.69	145.38%	\$ 3,000.00
10 E 250 1120 4133 00 000000	PAPER SUPPLIES	\$ 3,500.00	\$ 5,432.63	155.22%	\$ 5,000.00	\$ 4,951.71	99.03%	\$ 5,500.00
10 E 250 1500 1321 00 000000	STIPENDS	\$ 198,254.00	\$ 222,524.79	112.24%	\$ 206,355.00	\$ 237,186.21	114.94%	\$ 223,000.00
10 E 250 1560 3194 00 000000	OFFICIALS & JUDGES	\$ 7,200.00	\$ 7,218.50	100.26%	\$ 7,500.00	\$ 8,758.50	116.78%	\$ 7,500.00
10 E 250 1560 4114 00 000000	ATHLETIC SUPPLIES	\$ 5,000.00	\$ 2,657.68	53.15%	\$ 5,000.00	\$ 2,044.12	40.88%	\$ 2,932.00
SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION		\$ 279,184.00	\$ 284,119.01	101.77%	\$ 292,555.00	\$ 308,796.06	105.55%	\$ 296,432.00
10 E 250 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 8,500.00	\$ 9,995.25	117.59%	\$ 8,500.00	\$ 9,004.14	105.93%	\$ 8,500.00
10 E 250 2220 5410 00 000000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$ 3,000.00	\$ 4,214.97	140.50%	\$ -	\$ -	N/A	\$ -
10 E 250 2220 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 3,000.00	\$ 1,753.96	58.47%	\$ 2,000.00
10 E 250 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 6,500.00	\$ 6,635.07	102.08%	\$ 6,500.00	\$ 7,335.42	112.85%	\$ 6,500.00
10 E 250 2410 4135 00 000000	GENERAL SUPPLIES - ADMIN/ OFFICE	\$ 3,500.00	\$ 1,999.35	57.12%	\$ 3,500.00	\$ 2,383.69	68.11%	\$ 2,000.00
10 E 250 2560 1155 00 000000	LUNCH SUPERVISION	\$ 30,000.00	\$ 39,978.50	133.26%	\$ 30,500.00	\$ 35,435.00	116.18%	\$ 42,000.00
40 E 250 2550 3315 00 000000	CO-CURRICULAR TRANSPORTATION	\$ 15,000.00	\$ 17,810.00	118.73%	\$ 18,000.00	\$ 22,754.00	126.41%	\$ 18,000.00
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES		\$ 66,500.00	\$ 80,633.14	121.25%	\$ 70,000.00	\$ 78,666.21	112.38%	\$ 79,000.00
TOTAL - SITE/DEPARTMENT BUDGET		\$ 345,684.00	\$ 364,752.15	105.52%	\$ 362,555.00	\$ 387,462.27	106.87%	\$ 375,432.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
CARUSO MIDDLE SCHOOL BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 260 1120 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,000.00	\$ 4,557.96	91.16%	\$ 5,000.00	\$ 5,414.71	108.29%	\$ 5,000.00
10 E 260 1120 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 6,500.00	\$ 10,420.23	160.31%	\$ 6,500.00	\$ 5,450.10	83.85%	\$ 7,500.00
10 E 260 1120 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 29,767.00	\$ 4,207.03	14.13%	\$ 12,143.00	\$ 3,089.24	25.44%	\$ 13,000.00
10 E 260 1120 4101 06 000000	6TH GRADE SUPPLIES	\$ 2,500.00	\$ 2,174.66	86.99%	\$ 2,500.00	\$ 2,052.32	82.09%	\$ 2,500.00
10 E 260 1120 4101 07 000000	7TH GRADE SUPPLIES	\$ 2,500.00	\$ 2,330.41	93.22%	\$ 2,500.00	\$ 2,481.94	99.28%	\$ 2,500.00
10 E 260 1120 4101 08 000000	8TH GRADE SUPPLIES	\$ 2,500.00	\$ 1,964.77	78.59%	\$ 2,500.00	\$ 2,360.04	94.40%	\$ 2,500.00
10 E 260 1120 4105 00 000000	ART SUPPLIES	\$ 2,500.00	\$ 2,508.13	100.33%	\$ 2,500.00	\$ 2,152.42	86.10%	\$ 2,500.00
10 E 260 1120 4106 00 000000	STEM SUPPLIES	\$ 2,500.00	\$ 2,472.99	98.92%	\$ 2,500.00	\$ 2,038.99	81.56%	\$ 2,500.00
10 E 260 1120 4109 00 000000	CMA SUPPLIES	\$ 2,500.00	\$ 2,965.47	118.62%	\$ 2,500.00	\$ 1,884.44	75.38%	\$ 2,500.00
10 E 260 1120 4110 00 000000	SCIENCE SUPPLIES	\$ 3,300.00	\$ 3,910.65	118.50%	\$ 3,300.00	\$ 3,801.67	115.20%	\$ 3,300.00
10 E 260 1120 4115 00 000000	MUSIC SUPPLIES	\$ 1,200.00	\$ 508.21	42.35%	\$ 1,200.00	\$ 985.80	82.15%	\$ 1,200.00
10 E 260 1120 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 1,000.00	\$ 967.55	96.76%	\$ 1,000.00	\$ 948.02	94.80%	\$ 1,200.00
10 E 260 1120 4133 00 000000	PAPER SUPPLIES	\$ 4,000.00	\$ 4,955.80	123.90%	\$ 5,000.00	\$ 4,680.00	93.60%	\$ 5,000.00
10 E 260 1120 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 2,500.00	\$ 3,533.65	141.35%	\$ 2,500.00	\$ 2,549.37	101.97%	\$ 2,500.00
10 E 260 1500 1321 00 000000	STIPENDS	\$ 197,624.00	\$ 238,729.23	120.80%	\$ 224,000.00	\$ 270,124.07	120.59%	\$ 232,022.00
10 E 260 1560 3194 00 000000	OFFICIALS & JUDGES	\$ 8,000.00	\$ 9,308.50	116.36%	\$ 8,500.00	\$ 10,248.50	120.57%	\$ 8,700.00
10 E 260 1560 4114 00 000000	ATHLETIC SUPPLIES	\$ 4,000.00	\$ 6,090.60	152.27%	\$ 4,000.00	\$ 1,192.36	29.81%	\$ 4,000.00
10 E 260 1560 4168 00 000000	CLUB SUPPLIES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 400.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 277,891.00	\$ 301,605.84	108.53%	\$ 288,143.00	\$ 321,453.99	111.56%	\$ 298,822.00
10 E 260 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 8,500.00	\$ 7,985.63	93.95%	\$ 8,500.00	\$ 7,714.69	90.76%	\$ 8,500.00
10 E 260 2220 5410 00 000000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$ 2,000.00	\$ 827.30	41.37%	\$ -	\$ -	N/A	\$ -
10 E 260 2220 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 1,000.00	\$ 1,602.15	160.22%	\$ -
10 E 260 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 6,500.00	\$ 6,777.08	104.26%	\$ 6,500.00	\$ 5,297.87	81.51%	\$ 7,000.00
10 E 260 2410 4135 00 000000	GENERAL SUPPLIES - ADMIN/ OFFICE	\$ 8,500.00	\$ 10,421.11	122.60%	\$ 8,500.00	\$ 6,567.95	77.27%	\$ 8,500.00
10 E 260 2410 4990 00 000000	MISC SUPPLIES - HOSPITALITY / OTHER (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 1,000.00
10 E 260 2560 1155 00 000000	LUNCH SUPERVISION	\$ 40,000.00	\$ 33,299.00	83.25%	\$ 42,000.00	\$ 35,378.00	84.23%	\$ 42,000.00
40 E 260 2550 3315 00 000000	CO-CURRICULAR TRANSPORTATION	\$ 15,000.00	\$ 17,893.00	119.29%	\$ 18,000.00	\$ 20,715.50	115.09%	\$ 18,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 80,500.00	\$ 77,203.12	95.90%	\$ 84,500.00	\$ 77,276.16	91.45%	\$ 85,000.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 358,391.00	\$ 378,808.96	105.70%	\$ 372,643.00	\$ 398,730.15	107.00%	\$ 383,822.00

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
EXECUTIVE ADMINISTRATION BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 050 2310 3115 00 000000	RESEARCH & INSERVICE	\$ 30,000.00	\$ 24,871.00	82.90%	\$ 30,000.00	\$ 31,508.44	105.03%	\$ 30,000.00
10 E 050 2310 3119 00 000000	SERVICES	\$ 110,000.00	\$ 146,402.43	133.09%	\$ 250,000.00	\$ 177,489.26	71.00%	\$ 225,000.00
10 E 050 2310 3170 00 000000	AUDIT SERVICES	\$ 27,600.00	\$ 31,740.00	115.00%	\$ 60,600.00	\$ 105,680.00	174.39%	\$ 40,000.00
10 E 050 2310 3180 00 000000	LEGAL SERVICES	\$ 125,000.00	\$ 73,353.06	58.68%	\$ 125,000.00	\$ 120,633.59	96.51%	\$ 125,000.00
10 E 050 2310 3420 00 000000	COMMUNICATIONS (ACCT RETIRED IN FY 25)	\$ 10,000.00	\$ 7,262.80	72.63%	\$ -	\$ 785.14	N/A	\$ -
10 E 050 2310 3450 00 000000	POSTAGE (ACCT RETIRED IN FY 25)	\$ 19,000.00	\$ 17,988.28	94.68%	\$ -	\$ 1,947.05	N/A	\$ -
10 E 050 2310 3550 00 000000	ADVERTISING (ACCT RETIRED IN FY 25)	\$ 1,750.00	\$ 1,322.41	75.57%	\$ -	\$ -	N/A	\$ -
10 E 050 2310 3560 00 000000	BOARD CATERED EVENTS (NEW ACCT IN FY 24)	\$ 20,000.00	\$ 20,892.28	104.46%	\$ 20,000.00	\$ 20,422.92	102.11%	\$ 20,000.00
10 E 050 2310 3610 00 000000	PUBLICATIONS & PRINTING	\$ 2,000.00	\$ 6,164.71	308.24%	\$ 29,250.00	\$ 31,709.13	108.41%	\$ 75,000.00
10 E 050 2310 3820 00 010000	LIABILITY INSURANCE	\$ 375,000.00	\$ 420,832.00	112.22%	\$ 412,500.00	\$ 396,409.17	96.10%	\$ 425,000.00
10 E 050 2310 3821 00 010000	LIABILITY INSURANCE DEDUCTIBLE PAYMENT CONTINGENCY (NEW /	\$ -	\$ -	N/A	\$ 50,000.00	\$ 13,687.50	27.38%	\$ 50,000.00
10 E 050 2310 3830 00 010000	UNEMPLOYMENT INSURANCE	\$ 15,000.00	\$ -	0.00%	\$ 15,000.00	\$ 15,951.23	106.34%	\$ 15,000.00
10 E 050 2310 3840 00 010000	WORKERS' COMPENSATION INSURANCE	\$ 95,000.00	\$ 93,304.00	98.21%	\$ 105,000.00	\$ 99,754.00	95.00%	\$ 130,000.00
10 E 050 2310 3950 00 000000	MISCELLANEOUS BUSINESS / DUES	\$ 40,000.00	\$ 17,248.89	43.12%	\$ 40,000.00	\$ 24,241.17	60.60%	\$ 40,000.00
10 E 050 2310 4990 00 000000	DISTRICT SPIRITWEAR & CLIMATE/CULTURE ITEMS (NEW ACCT IN FY	\$ 20,000.00	\$ 17,117.55	85.59%	\$ 25,000.00	\$ 26,733.46	106.93%	\$ 30,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - BOARD	\$ 890,350.00	\$ 878,499.41	98.67%	\$ 1,162,350.00	\$ 1,066,952.06	91.79%	\$ 1,205,000.00
10 E 050 2320 3111 00 000000	ADMINISTRATIVE SERVICES	\$ 75,000.00	\$ 68,982.00	91.98%	\$ 75,000.00	\$ 90,837.72	121.12%	\$ 50,000.00
10 E 050 2320 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES	\$ 25,000.00	\$ 23,146.34	92.59%	\$ 25,000.00	\$ 24,376.95	97.51%	\$ 25,000.00
10 E 050 2320 4135 00 000000	GENERAL SUPPLIES	\$ 1,000.00	\$ 668.49	66.85%	\$ 1,000.00	\$ 980.92	98.09%	\$ 1,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - SUPT	\$ 101,000.00	\$ 92,796.83	91.88%	\$ 101,000.00	\$ 116,195.59	115.05%	\$ 76,000.00
10 E 050 2330 3118 00 000000	PROFESSIONAL GROWTH/MTG EXP	\$ 3,000.00	\$ 5,239.67	174.66%	\$ 5,000.00	\$ 9,379.98	187.60%	\$ 9,000.00
10 E 050 2330 3400 00 000000	COMMUNICATION SERVICES/ SYSTEMS	\$ 22,000.00	\$ 30,645.28	139.30%	\$ 40,000.00	\$ 41,881.67	104.70%	\$ 36,000.00
10 E 050 2330 4135 00 000000	GENERAL SUPPLIES	\$ 1,000.00	\$ 742.35	74.24%	\$ 2,000.00	\$ 761.05	38.05%	\$ 2,000.00
10 E 050 2330 5410 00 000000	EQUIPMENT-NEW (ACCT RETIRED IN FY 25)	\$ 2,000.00	\$ 1,618.00	80.90%	\$ -	\$ -	N/A	\$ -
10 E 050 2330 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 2,500.00	\$ 2,652.28	106.09%	\$ 2,500.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - COMMS	\$ 28,000.00	\$ 38,245.30	136.59%	\$ 49,500.00	\$ 54,674.98	110.45%	\$ 49,500.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 1,019,350.00	\$ 1,009,541.54	99.04%	\$ 1,312,850.00	\$ 1,237,822.63	94.29%	\$ 1,281,000.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
BUSINESS, TECHNOLOGY, & HUMAN RESOURCES BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 000 1110 1100 00 000000	SALARY CONTINGENCY	\$ 25,000.00	\$ -	0.00%	\$ 25,000.00	\$ -	0.00%	\$ 25,000.00
10 E 000 1110 1102 00 000000	MERIT CONTINGENCY (ACCT RETIRED IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 000 1110 1103 00 000000	STEP / LANE CONTINGENCY	\$ 35,000.00	\$ -	0.00%	\$ 35,000.00	\$ -	0.00%	\$ 50,000.00
10 E 000 1110 1104 00 000000	RETIREMENT INCREASE	\$ 150,000.00	\$ 144,763.27	96.51%	\$ 165,000.00	\$ 163,516.70	99.10%	\$ 240,000.00
10 E 000 1110 1105 00 000000	CONTINUING EDUCATION INCREMENTS (TEACHER SALARY PER CBA)	\$ 400,000.00	\$ 470,959.23	117.74%	\$ 550,000.00	\$ 574,002.54	104.36%	\$ 675,000.00
10 E 000 1110 1325 00 000000	OTHER POST EMPLOYMENT BENEFITS (ACCT RETIRED IN FY 25)	\$ 261,502.00	\$ 178,709.11	68.34%	\$ 350,000.00	\$ -	0.00%	\$ -
10 E 000 1110 8030 00 000000	OTHER POST EMPLOYMENT BENEFITS (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 342,068.34	N/A	\$ 215,000.00
10 E 060 1110 2221 00 000000	TRIP RETIREE INSURANCE	\$ 80,000.00	\$ 54,476.18	68.10%	\$ 57,000.00	\$ 52,118.58	91.44%	\$ 50,000.00
10 E 060 1110 3933 00 000000	COPIERS / MANAGED PRINT SERVICES	\$ 160,000.00	\$ 153,787.05	96.12%	\$ 160,000.00	\$ 158,896.17	99.31%	\$ 160,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - BUSINESS	\$ 1,111,502.00	\$ 1,002,694.84	90.21%	\$ 1,342,000.00	\$ 1,290,602.33	96.17%	\$ 1,415,000.00
10 E 000 2510 2250 00 000000	COMMUTER BENEFIT EXPENDITURES (NEW ACCT IN FY 24)	\$ -	\$ 1,000.00	N/A	\$ 2,400.00	\$ 2,200.00	91.67%	\$ 2,400.00
10 E 000 2510 2260 00 000000	FSA EXPENDITURES (NEW ACCT IN FY 24)	\$ -	\$ 730.84	N/A	\$ 5,000.00	\$ 4,221.54	84.43%	\$ 5,000.00
10 E 050 2320 2225 00 000000	ADMINISTRATOR TUITION/WELLNESS REIMBURSEMENT	\$ 50,000.00	\$ 34,060.62	68.12%	\$ 40,000.00	\$ 37,194.93	92.99%	\$ 40,000.00
10 E 060 2510 3118 00 000000	MEETING EXPENDITURES	\$ 16,000.00	\$ 1,730.67	10.82%	\$ 8,000.00	\$ 2,770.19	34.63%	\$ 5,000.00
10 E 060 2510 3160 00 000000	DATA PROCESSING SERVICES	\$ 16,000.00	\$ 16,234.92	101.47%	\$ 16,000.00	\$ 11,220.03	70.13%	\$ 14,000.00
10 E 060 2510 3321 00 000000	TRAVEL & PROFESSIONAL DEVELOPMENT EXPENDITURES	\$ 25,000.00	\$ 15,926.15	63.70%	\$ 16,000.00	\$ 13,359.93	83.50%	\$ 16,000.00
10 E 060 2510 4135 00 000000	GENERAL SUPPLIES	\$ 5,000.00	\$ 7,941.00	158.82%	\$ 5,000.00	\$ 8,769.51	175.39%	\$ 5,000.00
10 E 060 2510 5410 00 000000	EQUIPMENT - NEW	\$ 1,000.00	\$ 878.13	87.81%	\$ -	\$ -	N/A	\$ -
10 E 060 2510 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 1,000.00	\$ 1,305.07	130.51%	\$ 1,000.00
10 E 060 2560 4170 00 000000	MILK PURCHASES	\$ 20,000.00	\$ 19,290.02	96.45%	\$ 20,000.00	\$ 21,779.82	108.90%	\$ 20,000.00
10 E 060 2560 4170 00 840000	FREE & REDUCED LUNCH	\$ 110,000.00	\$ 147,695.19	134.27%	\$ 110,000.00	\$ 156,034.55	141.85%	\$ 110,000.00
10 E 060 2900 1321 00 000000	WELLNESS/INVEST/SAFETY/OTHER COMMITTEE ATTENDANCE (NEW ACCT I	\$ -	\$ 1,115.50	N/A	\$ 1,000.00	\$ 3,132.00	313.20%	\$ 5,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - BUSINESS	\$ 243,000.00	\$ 246,603.04	101.48%	\$ 224,400.00	\$ 261,987.57	116.75%	\$ 223,400.00
	BUSINESS SUBTOTAL	\$ 1,354,502.00	\$ 1,249,297.88	92.23%	\$ 1,566,400.00	\$ 1,552,589.90	99.12%	\$ 1,638,400.00
10 E 000 2230 1292 00 000000	SUMMER SUPPORT - TECH (ACCT RETIRED IN FY 26)	\$ -	\$ 2,355.38	N/A	\$ 10,000.00	\$ 5,292.39	52.92%	\$ -
10 E 040 2634 3116 00 000000	PROFESSIONAL DEVELOPMENT - DISTRICT (ACCT RETIRED IN FY 26)	\$ 6,000.00	\$ 2,575.56	42.93%	\$ 10,250.00	\$ 5,925.00	57.80%	\$ -
10 E 040 2634 3118 00 000000	PROFESSIONAL DEVELOPMENT - STAFF (ACCT RETIRED IN FY 26)	\$ 8,000.00	\$ 1,144.86	14.31%	\$ 6,000.00	\$ 2,881.48	48.02%	\$ -
10 E 040 2634 3160 00 000000	NET 56 PURCHASED SERVICES	\$ 590,000.00	\$ 1,038,264.34	175.98%	\$ 738,426.83	\$ 874,269.58	118.40%	\$ 1,365,000.00
10 E 040 2634 3161 00 000000	SECURITY SERVICES/ LICENSING	\$ 135,000.00	\$ 11,115.00	8.23%	\$ 174,872.58	\$ 11,903.75	6.81%	\$ 25,000.00
10 E 040 2634 3232 00 000000	REPAIR SERVICES	\$ 49,000.00	\$ 164,922.81	336.58%	\$ 163,087.21	\$ 142,929.25	87.64%	\$ 175,000.00
10 E 040 2634 4144 00 000000	AUDIO VISUAL / COMPUTER SOFTWARE	\$ 74,000.00	\$ 179,365.73	242.39%	\$ 278,256.88	\$ 221,647.36	79.66%	\$ 450,000.00
10 E 040 2634 4145 00 000000	GENERAL TECH SUPPLIES	\$ 20,500.00	\$ 33,970.90	165.71%	\$ 104,000.00	\$ 101,627.62	97.72%	\$ 100,000.00
10 E 040 2634 5432 00 000000	TECHNOLOGY EQUIPMENT	\$ 800,000.00	\$ 889,576.67	111.20%	\$ 840,456.50	\$ 779,810.49	92.78%	\$ 675,000.00
10 E 040 2634 5433 00 000000	PHYSICAL SECURITY DEVICES	\$ 470,000.00	\$ 432,736.00	92.07%	\$ 145,950.00	\$ 180,306.46	123.54%	\$ 50,000.00
10 E 040 2634 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - TECH	\$ 2,152,500.00	\$ 2,756,027.25	128.04%	\$ 2,471,300.00	\$ 2,326,593.38	94.14%	\$ 2,840,000.00
	TECHNOLOGY SUBTOTAL	\$ 2,152,500.00	\$ 2,756,027.25	128.04%	\$ 2,471,300.00	\$ 2,326,593.38	94.14%	\$ 2,840,000.00
10 E 000 1110 2300 00 000000	TUITION REIMBURSEMENT - DEA	\$ 200,000.00	\$ 161,558.20	80.78%	\$ 200,000.00	\$ 187,312.47	93.66%	\$ 200,000.00
10 E 000 1120 2400 00 000000	EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -

10 E 090 1110 1220 00 000000	SUBSTITUTE TEACHERS - ELEMENTARY SCHOOL	\$ 500,000.00	\$ 335,838.76	67.17%	\$ 500,000.00	\$ 293,017.62	58.60%	\$ 500,000.00
10 E 090 1110 3192 00 940000	OUTDOOR EDUCATION	\$ 22,000.00	\$ 19,352.00	87.96%	\$ 22,000.00	\$ -	0.00%	\$ 22,000.00
10 E 090 1120 1220 00 000000	SUBSTITUTE TEACHERS - MIDDLE SCHOOL	\$ 275,000.00	\$ 248,839.38	90.49%	\$ 275,000.00	\$ 273,391.03	99.41%	\$ 275,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - HR	\$ 997,000.00	\$ 765,588.34	76.79%	\$ 997,000.00	\$ 753,721.12	75.60%	\$ 997,000.00
10 E 090 2210 1321 00 000000	NATIONAL BOARD CERTIFIED TEACHER & MENTOR STIPENDS	\$ 75,000.00	\$ 67,608.24	90.14%	\$ 75,000.00	\$ 61,792.50	82.39%	\$ 75,000.00
10 E 090 2210 1395 00 000000	NEW TEACHER TRAINING (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 090 2210 1396 00 000000	ONLINE TRAINING (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 090 2210 3117 00 000000	STAFF EVALUATION TOOLS	\$ 22,000.00	\$ -	0.00%	\$ 22,000.00	\$ 25,075.68	113.98%	\$ 25,000.00
10 E 090 2210 3118 00 000000	TUITION REIMBURSEMENT - DESSA	\$ 30,900.00	\$ 10,871.00	35.18%	\$ 30,900.00	\$ 12,660.00	40.97%	\$ 30,900.00
10 E 090 2210 3120 00 000000	HUMANEX	\$ 25,000.00	\$ 25,000.00	100.00%	\$ 25,000.00	\$ 25,000.00	100.00%	\$ 25,000.00
10 E 090 2210 3231 00 000000	RECRUITMENT TOOLS	\$ 50,000.00	\$ 59,635.40	119.27%	\$ 50,000.00	\$ 7,538.49	15.08%	\$ 50,000.00
10 E 090 2210 3550 00 000000	ADVERTISING	\$ 3,000.00	\$ 238.69	7.96%	\$ 3,000.00	\$ 733.01	24.43%	\$ 3,000.00
10 E 090 2320 3109 00 000000	BACKGROUND CHECKS	\$ 20,000.00	\$ 12,739.00	63.70%	\$ 20,000.00	\$ 16,589.75	82.95%	\$ 20,000.00
10 E 090 2320 3110 00 000000	FIRST AID / SAFETY TRAINING	\$ 3,000.00	\$ 2,326.19	77.54%	\$ 3,000.00	\$ 11,248.00	374.93%	\$ 3,000.00
10 E 090 2320 3118 00 000000	PROFESSIONAL GROWTH	\$ 12,000.00	\$ 7,671.48	63.93%	\$ 10,000.00	\$ 4,293.53	42.94%	\$ 7,000.00
10 E 090 2320 3121 00 000000	AESOP (ACCOUNT RETIRED IN FY 25)	\$ 14,000.00	\$ 1,000.00	7.14%	\$ -	\$ 18,618.24	N/A	\$ -
10 E 090 2320 3153 00 000000	DIGITAL HR TOOLS	\$ 41,000.00	\$ 47,182.88	115.08%	\$ 50,000.00	\$ 21,873.12	43.75%	\$ 50,000.00
10 E 090 2320 4135 00 000000	GENERAL SUPPLIES	\$ 3,090.00	\$ 2,775.48	89.82%	\$ 3,090.00	\$ 3,637.45	117.72%	\$ 3,090.00
10 E 090 2320 4136 00 000000	NEW TEACHER / MENTOR MATERIALS	\$ 3,090.00	\$ 2,998.29	97.03%	\$ 3,090.00	\$ 2,303.83	74.56%	\$ 3,090.00
10 E 090 2400 1200 00 000000	TEMPORARY SALARIES (ACCT RETIRED IN FY 24)	\$ 10,000.00	\$ -	0.00%	\$ -	\$ -	N/A	\$ -
10 E 090 2410 1200 00 000000	TEMPORARY ADMINISTRATIVE SALARIES	\$ -	\$ -	N/A	\$ 10,000.00	\$ 15,000.00	150.00%	\$ -
10 E 090 2410 3130 00 000000	TEMPORARY SALARIES/ AGENCY STAFFING (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 217,203.60	N/A	\$ 10,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - HR	\$ 312,080.00	\$ 240,046.65	76.92%	\$ 305,080.00	\$ 443,567.20	145.39%	\$ 305,080.00
	HUMAN RESOURCES SUBTOTAL	\$ 1,309,080.00	\$ 1,005,634.99	76.82%	\$ 1,302,080.00	\$ 1,197,288.32	91.95%	\$ 1,302,080.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 4,816,082.00	\$ 5,010,960.12	104.05%	\$ 5,339,780.00	\$ 5,076,471.60	95.07%	\$ 5,780,480.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
TEACHING & LEARNING BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	2023-2024 ACTUAL	% OF BUDGET	BUDGET	2024-2025 ACTUAL	% OF BUDGET	
10 E 070 1100 4105 00 000000	ART SUPPLIES	\$ 2,500.00	\$ -	0.00%	\$ 4,000.00	\$ 3,558.03	88.95%	\$ 24,000.00
10 E 070 1100 4106 00 000000	STEM SUPPLIES	\$ 20,000.00	\$ 16,036.03	80.18%	\$ 20,000.00	\$ 32,167.59	160.84%	\$ 10,000.00
10 E 070 1100 4110 00 000000	SCIENCE SUPPLIES	\$ 50,000.00	\$ 52,968.78	105.94%	\$ 50,000.00	\$ 32,647.07	65.29%	\$ 40,000.00
10 E 070 1100 4113 00 000000	PE/ HEALTH SUPPLIES	\$ 30,000.00	\$ 26,742.00	89.14%	\$ 30,000.00	\$ 23,363.00	77.88%	\$ 40,000.00
10 E 070 1100 4115 00 000000	MUSIC SUPPLIES	\$ 7,500.00	\$ 7,480.00	99.73%	\$ 10,000.00	\$ 11,060.74	110.61%	\$ 10,000.00
10 E 070 1100 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 2,500.00	\$ 350.00	14.00%	\$ 2,000.00	\$ -	0.00%	\$ 2,000.00
10 E 070 1100 4121 00 000000	ENGLISH LANGUAGE ARTS SUPPLIES	\$ 60,000.00	\$ 10,577.59	17.63%	\$ 10,000.00	\$ 17,905.54	179.06%	\$ 100,000.00
10 E 070 1100 4122 00 000000	MATH SUPPLIES	\$ 10,000.00	\$ 10,131.92	101.32%	\$ 10,000.00	\$ 26,581.02	265.81%	\$ 40,000.00
10 E 070 1100 4123 00 000000	SOCIAL STUDIES SUPPLIES	\$ 10,000.00	\$ 3,772.20	37.72%	\$ 10,000.00	\$ 2,135.66	21.36%	\$ 10,000.00
10 E 070 1100 4124 00 000000	EL SUPPLIES	\$ 15,000.00	\$ -	0.00%	\$ 5,000.00	\$ 1,176.86	23.54%	\$ 15,000.00
10 E 070 1100 4125 00 000000	MTSS SUPPLIES	\$ 2,500.00	\$ 2,440.50	97.62%	\$ 5,000.00	\$ 2,260.00	45.20%	\$ 40,000.00
10 E 070 1100 4126 00 000000	ADV. LEARNING SUPPLIES	\$ 2,500.00	\$ 7,983.86	319.35%	\$ 5,000.00	\$ 1,663.70	33.27%	\$ 7,000.00
10 E 070 1100 4127 00 000000	SEL SUPPLIES	\$ 10,000.00	\$ 2,340.00	23.40%	\$ -	\$ 14,500.00	N/A	\$ 12,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - T & L	\$ 222,500.00	\$ 140,822.88	63.29%	\$ 161,000.00	\$ 169,019.21	104.98%	\$ 350,000.00
10 E 070 2210 1220 00 180000	SUBSTITUTES - INSERVICE	\$ 40,000.00	\$ 52,425.00	131.06%	\$ 60,000.00	\$ 91,160.00	151.93%	\$ 60,000.00
10 E 070 2210 3113 00 000000	LAKE COUNTY EDUCATIONAL SERVICES COOPERATIVE	\$ 3,500.00	\$ 600.00	17.14%	\$ 1,000.00	\$ 2,600.00	260.00%	\$ 3,000.00
10 E 070 2210 3117 00 000000	CURRICULUM REVIEW (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 856,300.00	\$ 713,578.98	83.33%	\$ 852,955.00
10 E 070 2210 3320 00 000000	TRAVEL - STAFF (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 3,000.00	\$ 2,188.78	72.96%	\$ 3,000.00
10 E 070 2220 4144 00 000000	LIBRARY / MEDIA	\$ 30,000.00	\$ 28,702.80	95.68%	\$ 30,000.00	\$ 27,869.45	92.90%	\$ 30,000.00
10 E 070 2220 4148 00 000000	INNOVATIVE DIGITAL TOOLS	\$ 200,000.00	\$ 149,235.15	74.62%	\$ 175,000.00	\$ 138,649.11	79.23%	\$ 50,000.00
10 E 070 2220 3191 00 000000	DESTINATION IMAGINATION (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 3,000.00	\$ 2,395.00	79.83%	\$ 3,000.00
10 E 070 2230 3152 00 000000	TESTING / ASSESSMENT SERVICES	\$ 40,000.00	\$ 37,855.50	94.64%	\$ 40,000.00	\$ 39,994.00	99.99%	\$ 40,000.00
10 E 070 2290 3117 00 000000	CURRICULUM REVIEW (ACCT RETIRED IN FY 24)	\$ 310,000.00	\$ 320,556.88	103.41%	\$ -	\$ -	N/A	\$ -
10 E 070 2290 3191 00 000000	DESTINATION IMAGINATION (ACCT RETIRED IN FY 24)	\$ 8,000.00	\$ 1,844.94	23.06%	\$ -	\$ -	N/A	\$ -
10 E 070 2290 3320 00 000000	TRAVEL - STAFF (ACCT RETIRED IN FY 24)	\$ 7,500.00	\$ 2,503.19	33.38%	\$ -	\$ -	N/A	\$ -
10 E 070 2320 4135 00 000000	OFFICE SUPPLIES	\$ 4,000.00	\$ 262.23	6.56%	\$ 2,000.00	\$ 768.61	38.43%	\$ 2,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - T & L	\$ 643,000.00	\$ 593,985.69	92.38%	\$ 1,170,300.00	\$ 1,019,203.93	87.09%	\$ 1,043,955.00
10 E 070 1600 1120 00 060000	EXTENDED SCHOOL YEAR - TEACHER SALARIES	\$ 155,000.00	\$ 141,928.95	91.57%	\$ 155,000.00	\$ 171,910.12	110.91%	\$ 150,000.00
10 E 070 1600 4101 00 060000	EXTENDED SCHOOL YEAR - INSTRUCTIONAL SUPPLIES	\$ 5,000.00	\$ 900.93	18.02%	\$ 2,500.00	\$ 9.55	0.38%	\$ -
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - ESY	\$ 160,000.00	\$ 142,829.88	89.27%	\$ 157,500.00	\$ 171,919.67	109.16%	\$ 150,000.00
10 E 070 2210 1322 00 180000	CURRICULUM WORK / INSERVICE STIPENDS	\$ 66,000.00	\$ 117,128.32	177.47%	\$ 85,000.00	\$ 53,273.00	62.67%	\$ 80,000.00
10 E 070 2210 3116 00 180000	PROFESSIONAL DEVELOPMENT SERVICES	\$ 82,000.00	\$ 70,549.07	86.04%	\$ 85,000.00	\$ 71,567.10	84.20%	\$ 85,000.00
10 E 070 2210 4135 00 180000	PROFESSIONAL DEVELOPMENT SUPPLIES	\$ 12,000.00	\$ 3,288.04	27.40%	\$ 10,000.00	\$ 4,172.38	41.72%	\$ 5,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - PD	\$ 160,000.00	\$ 190,965.43	119.35%	\$ 180,000.00	\$ 129,012.48	71.67%	\$ 170,000.00
10 E 070 1250 3115 00 300000	RESEARCH & INSERVICE - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ 8,100.00	N/A	\$ -	\$ 17,130.31	N/A	\$ 20,000.00
10 E 070 2210 3115 00 300000	RESEARCH & INSERVICE - TITLE I (ACCT RETIRED IN FY 26)	\$ 55,000.00	\$ 19,374.00	35.23%	\$ 75,000.00	\$ 33,310.00	44.41%	\$ -
10 E 070 1250 4101 00 300000	INSTRUCTIONAL SUPPLIES - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ 28,738.89	N/A	\$ -	\$ 17,211.30	N/A	\$ 50,000.00
10 E 070 2120 3115 00 300000	GUIDANCE SERVICES - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 11,250.00	N/A	\$ -
10 E 070 1100 4101 00 650000	INSTRUCTIONAL SUPPLIES - TITLE IV (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 695.00	N/A	\$ -

10 E 070 2210 3115 00 650000	RESEARCH & INSERVICE - TITLE IV (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 1,200.00	\$ -	0.00%	\$ 1,000.00
10 E 070 2210 3115 00 660000	RESEARCH & INSERVICE - TITLE II	\$ 46,000.00	\$ 46,018.00	100.04%	\$ 46,000.00	\$ 48,688.00	105.84%	\$ 46,000.00
10 E 070 2220 4141 00 310000	STATE LIBRARY GRANT	\$ 2,500.00	\$ 2,442.19	97.69%	\$ 2,500.00	\$ 2,280.09	91.20%	\$ 2,500.00
10 E 070 2900 4101 00 300000	HOMELESS SET-ASIDE - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 298.25	N/A	\$ 500.00
10 E 070 3700 3115 00 660000	PRIVATE SCHOOL ALLOCATION - TITLE II (NEW ACCT IN FY 25)	\$ -	\$ 2,875.00	N/A	\$ -	\$ 2,502.10	N/A	\$ -
10 E 070 4100 3113 00 660000	PAYMENT TO OTHER LEAS - TITLE II	\$ -	\$ -	N/A	\$ -	\$ 740.00	N/A	\$ -
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - GRANTS		\$ 103,500.00	\$ 107,548.08	103.91%	\$ 124,700.00	\$ 134,105.05	107.54%	\$ 120,000.00
10 E 070 1110 1321 00 950000	INSTRUMENTAL MUSIC STIPENDS	\$ 30,000.00	\$ 30,304.16	101.01%	\$ 30,000.00	\$ 33,276.61	110.92%	\$ 30,000.00
10 E 070 1110 3190 00 950000	OTHER INSTRUMENTAL MUSIC PROFESSIONAL / TECHNICAL SERVIC	\$ 4,000.00	\$ 2,126.00	53.15%	\$ 4,000.00	\$ 6,810.14	170.25%	\$ 4,000.00
10 E 070 1110 3231 00 950000	EQUIPMENT - REPAIR	\$ 6,000.00	\$ 11,594.89	193.25%	\$ 6,000.00	\$ 12,000.94	200.02%	\$ 6,000.00
10 E 070 1110 4116 00 950000	INSTRUMENTAL MUSIC SUPPLIES (ACCT RETIRED IN FY 24)	\$ -	\$ 753.63	N/A	\$ -	\$ -	N/A	\$ -
10 E 070 1120 4116 00 950000	INSTRUMENTAL MUSIC SUPPLIES	\$ 10,000.00	\$ 10,509.28	105.09%	\$ 10,000.00	\$ 12,390.26	123.90%	\$ 10,000.00
10 E 070 1120 5410 00 950000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$ 5,000.00	\$ -	0.00%	\$ -	\$ -	N/A	\$ -
10 E 070 1120 7310 00 950000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 5,000.00	\$ 1,150.00	23.00%	\$ 5,000.00
SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - MUSIC		\$ 55,000.00	\$ 55,287.96	100.52%	\$ 55,000.00	\$ 65,627.95	119.32%	\$ 55,000.00
TOTAL - SITE/DEPARTMENT BUDGET		\$ 1,344,000.00	\$ 1,231,439.92	91.62%	\$ 1,848,500.00	\$ 1,688,888.29	91.37%	\$ 1,888,955.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
STUDENT SERVICES BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
10 E 080 1200 1220 00 120000	STUDENT SERVICES SUBSTITUTES	\$ 75,000.00	\$ 73,305.00	97.74%	\$ 75,000.00	\$ 105,625.00	140.83%	\$ 90,000.00
10 E 080 1200 1321 00 120000	STUDENT SERVICES STIPENDS	\$ 25,000.00	\$ 17,530.14	70.12%	\$ 15,000.00	\$ 17,020.56	113.47%	\$ 25,000.00
10 E 080 1200 3116 00 120000	DIGITAL TOOLS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 20,000.00
10 E 080 1200 3148 00 120000	HOMEBOUND TUTOR	\$ 35,000.00	\$ 36,588.20	104.54%	\$ 30,000.00	\$ 65,204.39	217.35%	\$ 55,000.00
10 E 080 1200 3180 00 000000	LEGAL SERVICES	\$ 35,000.00	\$ 26,636.50	76.10%	\$ 50,000.00	\$ 32,652.94	65.31%	\$ 50,000.00
10 E 080 1200 4101 00 120000	INSTRUCTIONAL SUPPLIES	\$ 20,000.00	\$ 27,284.77	136.42%	\$ 25,000.00	\$ 22,174.42	88.70%	\$ 20,000.00
10 E 080 1200 6410 00 120000	TUITION - PRIVATE FACILITIES	\$ 425,000.00	\$ 345,828.68	81.37%	\$ 425,000.00	\$ 47,380.63	11.15%	\$ 300,000.00
10 E 080 1200 7310 00 120000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 400.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - SPED	\$ 615,000.00	\$ 527,173.29	85.72%	\$ 620,000.00	\$ 290,057.94	46.78%	\$ 560,400.00
10 E 080 2100 3320 00 120000	TRAVEL - STAFF (ACCT RETIRED IN FY 24)	\$ 3,000.00	\$ 570.13	19.00%	\$ -	\$ 7.70	N/A	\$ -
10 E 080 2110 3320 00 120000	TRAVEL - STAFF (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 3,000.00	\$ 423.76	14.13%	\$ 1,500.00
10 E 080 2110 4135 00 120000	LOW INCOME / MCKINNEY VENTO	\$ 10,000.00	\$ 6,944.43	69.44%	\$ 10,000.00	\$ 21,521.57	215.22%	\$ 49,700.00
10 E 080 2130 4135 00 120000	HEALTH SUPPLIES	\$ 10,000.00	\$ 15,198.84	151.99%	\$ 10,000.00	\$ 7,471.13	74.71%	\$ 10,000.00
10 E 080 2140 3142 00 120000	PSYCHOLOGICAL PURCHASED SERVICES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 250.00
10 E 080 2140 4135 00 120000	PSYCHOLOGICAL SUPPLIES & MATERIALS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 250.00
10 E 080 2150 3000 00 120000	SPEECH & AUDIOLOGY SUPPLIES PURCHASED SERVICES (NEW ACC	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 250.00
10 E 080 2150 4135 00 120000	SPEECH & AUDIOLOGY SUPPLIES & MATERIALS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 250.00
10 E 080 2210 4101 00 120000	ENGLISH LANGUAGE LEARNERS (ACCT RETIRED IN FY 26)	\$ 10,000.00	\$ 10,230.98	102.31%	\$ 10,000.00	\$ 13,298.59	132.99%	\$ -
10 E 080 2210 3116 00 120000	STAFF DEVELOPMENT SERVICES	\$ 150,000.00	\$ 136,296.71	90.86%	\$ 150,000.00	\$ 131,945.78	87.96%	\$ 88,000.00
10 E 080 2210 4135 00 120000	STAFF DEVELOPMENT SUPPLIES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 500.00
10 E 080 2320 4135 00 120000	GENERAL SUPPLIES	\$ 20,000.00	\$ 14,586.44	72.93%	\$ 20,000.00	\$ 13,979.31	69.90%	\$ 250.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - SPED	\$ 203,000.00	\$ 183,827.53	90.56%	\$ 203,000.00	\$ 188,647.84	92.93%	\$ 150,950.00
10 E 080 4120 6410 00 120000	TUITION - OTHER LEA	\$ 35,000.00	\$ 3,378.00	9.65%	\$ 35,000.00	\$ 50,000.00	142.86%	\$ 35,000.00
10 E 080 4120 6430 00 120000	CONSULTANT SERVICES	\$ 10,000.00	\$ 59,078.08	590.78%	\$ 25,000.00	\$ 13,531.51	54.13%	\$ 24,000.00
10 E 080 4120 6420 00 120000	PAYMENTS TO OTHER PUBLIC LEA'S & GOVERNMENTAL UNITS (NEW	\$ 130,000.00	\$ 217,933.86	167.64%	\$ 204,000.00	\$ 281,868.02	138.17%	\$ 300,000.00
	SUBTOTAL FUNCTION LEVEL 1 - PAYMENT TO OTHER LEA - SPED	\$ 175,000.00	\$ 280,389.94	160.22%	\$ 264,000.00	\$ 345,399.53	130.83%	\$ 359,000.00
10 E 080 1200 3116 00 490000	IDEA PURCHASED INSTRUCTIONAL SERVICES	\$ 35,000.00	\$ 20,521.98	58.63%	\$ 24,000.00	\$ 19,630.62	81.79%	\$ 35,000.00
10 E 080 1200 4101 00 480000	PREK IDEA INSTRUCTIONAL SUPPLIES	\$ -	\$ -	N/A	\$ 2,500.00	\$ 970.49	38.82%	\$ 2,000.00
10 E 080 1200 4101 00 490000	IDEA INSTRUCTIONAL SUPPLIES	\$ 50,000.00	\$ 15,271.87	30.54%	\$ 20,000.00	\$ 12,633.65	63.17%	\$ 30,000.00
10 E 080 1200 5410 00 490000	EQUIPMENT - NEW (ACCT RETIRED IN FY 26)	\$ 22,000.00	\$ 15,686.19	71.30%	\$ 30,000.00	\$ 18,030.03	60.10%	\$ -
10 E 080 1200 7310 00 490000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 25,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - FLOW THROUGH	\$ 107,000.00	\$ 51,480.04	48.11%	\$ 76,500.00	\$ 51,264.79	67.01%	\$ 92,000.00
10 E 080 2130 3116 00 480000	IDEA PREK HEALTH PURCHASED SERVICES (NEW ACCOUNT IN FY 24	\$ 8,246.00	\$ 13,659.00	165.64%	\$ -	\$ -	N/A	\$ -
10 E 080 2130 3116 00 490000	IDEA HEALTH PURCHASED SERVICES	\$ 95,000.00	\$ 112,000.00	117.89%	\$ 90,000.00	\$ 164,801.57	183.11%	\$ 173,600.00
10 E 080 2140 3142 00 490000	IDEA PSYCHOLOGICAL PURCHASED SERVICES	\$ 15,000.00	\$ 11,987.50	79.92%	\$ 12,000.00	\$ 11,385.00	94.88%	\$ 15,000.00
10 E 080 2140 4135 00 490000	IDEA PSYCHOLOGICAL SUPPLIES & MATERIALS	\$ 11,000.00	\$ 7,928.35	72.08%	\$ 9,000.00	\$ 9,100.44	101.12%	\$ 15,000.00
10 E 080 2150 3000 00 490000	IDEA SPEECH & AUDIOLOGY SUPPLIES PURCHASED SERVICES	\$ 9,000.00	\$ 10,233.48	113.71%	\$ 15,000.00	\$ 13,518.52	90.12%	\$ 15,000.00
10 E 080 2150 4135 00 490000	IDEA SPEECH & AUDIOLOGY SUPPLIES & MATERIALS	\$ 5,000.00	\$ 2,481.00	49.62%	\$ 5,000.00	\$ 3,237.60	64.75%	\$ 6,000.00
10 E 080 2210 1220 00 480000	PREK IDEA SUBSTITUTES (ACCT RETIRED IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -

10 E 080 2210 1220 00 490000	IDEA SUBSTITUTES (ACCT RETIRED IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 080 2210 3110 00 490000	IDEA IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$ 60,000.00	\$ 22,067.17	36.78%	\$ 30,000.00	\$ 12,186.00	40.62%	\$ 50,000.00
10 E 080 2660 3160 00 490000	DATA PROCESSING SERVICES	\$ 25,000.00	\$ 14,771.57	59.09%	\$ 23,000.00	\$ 16,866.96	73.33%	\$ 17,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - FLOW THROUGH	\$ 228,246.00	\$ 195,128.07	85.49%	\$ 184,000.00	\$ 231,096.09	125.60%	\$ 291,600.00
10 E 080 3700 4101 00 490000	NONPUBLIC SCHOOL PUPILS' SERVICES	\$ 1,825.00	\$ 1,830.00	100.27%	\$ 2,000.00	\$ 1,899.94	95.00%	\$ 1,900.00
	SUBTOTAL FUNCTION LEVEL 1 - COMMUNITY - FLOW THROUGH	\$ 1,825.00	\$ 1,830.00	100.27%	\$ 2,000.00	\$ 1,899.94	95.00%	\$ 1,900.00
10 E 080 4120 3142 00 480000	PREK IDEA PAYMENTS TO OTHER DISTRICTS & GOV. UNITS	\$ 29,000.00	\$ 22,000.00	75.86%	\$ 30,500.00	\$ 28,000.00	91.80%	\$ 30,000.00
10 E 080 4120 6000 00 490000	IDEA TUITION TO TRUE NORTH (ACCT RETIRED IN FY 26)	\$ 276,976.00	\$ 291,891.00	105.38%	\$ 275,000.00	\$ 255,848.76	93.04%	\$ -
10 E 080 4120 3142 00 490000	IDEA PAYMENTS TO OTHER DISTRICTS & GOV. UNITS	\$ 150,000.00	\$ 185,323.55	123.55%	\$ 185,000.00	\$ 167,925.52	90.77%	\$ 300,000.00
	SUBTOTAL FUNCTION LEVEL 1 - TO OTHER LEA - FLOW THROUGH	\$ 455,976.00	\$ 499,214.55	109.48%	\$ 490,500.00	\$ 451,774.28	92.10%	\$ 330,000.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 1,786,047.00	\$ 1,739,043.42	97.37%	\$ 1,840,000.00	\$ 1,560,140.41	84.79%	\$ 1,785,850.00

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
OPERATIONS & MAINTENANCE BUDGET**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	2023-2024 ACTUAL	% OF BUDGET	BUDGET	2024-2025 ACTUAL	% OF BUDGET	
20 E 000 2540 1291 00 000000	SUMMER SUPPORT	\$ 10,000.00	\$ 6,866.25	68.66%	\$ -	\$ 5,610.00	N/A	\$ 5,000.00
20 E 000 2540 1300 00 000000	CUSTODIAL OVERTIME	\$ 5,000.00	\$ 0.61	0.01%	\$ 20,000.00	\$ 21,409.85	107.05%	\$ 15,000.00
20 E 000 2540 1390 00 000000	MAINTENANCE OVERTIME/ ON CALL	\$ -	\$ 10,933.67	N/A	\$ 20,000.00	\$ 11,942.66	59.71%	\$ 15,000.00
20 E 000 2540 3111 00 000000	SCHOOL SAFETY & CROSSING GUARD SERVICES	\$ 350,000.00	\$ 323,187.82	92.34%	\$ 350,000.00	\$ 340,680.17	97.34%	\$ 350,000.00
20 E 000 2540 3115 00 000000	ARCHITECT & OTHER PROFESSIONAL SERVICES	\$ 410,000.00	\$ 426,080.48	103.92%	\$ 500,000.00	\$ 399,339.10	79.87%	\$ -
20 E 000 2540 3122 00 000000	O&M MILEAGE	\$ -	\$ 1,936.91	N/A	\$ 3,500.00	\$ 1,054.86	30.14%	\$ 2,500.00
20 E 000 2540 3210 00 000000	SANITATION SERVICES	\$ 20,000.00	\$ 1,668.13	8.34%	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3222 00 000000	CUSTODIAL SERVICES	\$ 60,000.00	\$ 46,720.56	77.87%	\$ -	\$ 185.73	N/A	\$ -
20 E 000 2540 3223 00 000000	CUSTODIAL SERVICES - EXTRAS	\$ 10,000.00	\$ 1,188.68	11.89%	\$ 1,500.00	\$ 3,638.52	242.57%	\$ 1,000.00
20 E 000 2540 3224 00 000000	CUSTODIAL SERVICES - BILLABLE RENTALS	\$ 5,000.00	\$ 3,084.02	61.68%	\$ -	\$ 3,667.56	N/A	\$ -
20 E 000 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 838,160.00	\$ 634,550.45	75.71%	\$ 999,000.00	\$ 931,838.16	93.28%	\$ -
20 E 000 2540 3238 00 000000	DISTRICT VEHICLE REPAIR (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 2,500.00	\$ 4,328.44	173.14%	\$ 1,000.00
20 E 000 2540 3241 00 000000	TECHNOLOGY BASED O&M SERVICES (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 150.00	N/A	\$ -
20 E 000 2540 3321 00 000000	TRAVEL & PROFESSIONAL DEVELOPMENT EXPENDITURES	\$ -	\$ 3,092.28	N/A	\$ 4,000.00	\$ 8,753.55	218.84%	\$ 5,000.00
20 E 000 2540 3360 00 000000	LANDSCAPING MAINTENANCE	\$ 175,000.00	\$ 69,607.75	39.78%	\$ 75,000.00	\$ 64,165.22	85.55%	\$ 75,000.00
20 E 000 2540 3470 00 000000	TELEPHONE SERVICE	\$ 45,000.00	\$ 54,430.80	120.96%	\$ 45,000.00	\$ 61,131.89	135.85%	\$ 68,000.00
20 E 000 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 1,000.00	\$ 1,157.45	115.75%	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ 100,000.00	\$ 186,428.33	186.43%	\$ 50,000.00	\$ 57,467.55	114.94%	\$ 60,000.00
20 E 000 2540 4135 00 000000	GENERAL SUPPLIES	\$ 8,000.00	\$ 19,361.88	242.02%	\$ 17,500.00	\$ 21,850.68	124.86%	\$ 17,500.00
20 E 000 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 4,000.00	\$ 4,101.68	102.54%	\$ 7,500.00	\$ 632.60	8.43%	\$ 1,500.00
20 E 000 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 150,000.00	\$ 109,363.83	72.91%	\$ 15,000.00	\$ 22,274.28	148.50%	\$ 20,000.00
20 E 000 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 648.95	N/A	\$ 1,000.00
20 E 000 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 3,415.73	N/A	\$ 4,000.00
20 E 000 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 43,316.79	N/A	\$ 25,000.00
20 E 000 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 3,392.11	N/A	\$ 4,000.00
20 E 000 2540 4167 00 000000	TECHNOLOGY BASED O&M SUPPLIES (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 6,249.76	N/A	\$ 5,000.00
20 E 000 2540 4640 00 000000	GAS - DISTRICT VEHICLES	\$ 15,000.00	\$ 13,007.59	86.72%	\$ 12,500.00	\$ 4,971.47	39.77%	\$ 7,500.00
20 E 000 2540 4650 00 000000	NATURAL GAS	\$ 1,000.00	\$ 435.60	43.56%	\$ -	\$ -	N/A	\$ -
20 E 000 2540 4660 00 000000	ELECTRICITY	\$ 20,000.00	\$ 16,583.31	82.92%	\$ -	\$ -	N/A	\$ -
20 E 000 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 11,861.00	23.72%	\$ 25,000.00	\$ 15,611.25	62.45%	\$ 10,000.00
20 E 000 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS	\$ 25,000.00	\$ 14,658.57	58.63%	\$ 15,000.00	\$ 26,340.00	175.60%	\$ 15,000.00
20 E 000 2540 5410 00 000000	EQUIPMENT - NEW	\$ 150,000.00	\$ 141,352.40	94.23%	\$ 75,000.00	\$ 103,751.29	138.34%	\$ 88,350.00
20 E 000 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 10,000.00	\$ 10,278.61	102.79%	\$ 10,000.00
20 E 000 4120 6420 00 000000	PAYMENT TO TRUE NORTH FOR CO-OP CAP PROJ (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 59,912.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - DISTRICT O&M	\$ 2,452,160.00	\$ 2,101,660.05	85.71%	\$ 2,248,000.00	\$ 2,178,096.78	96.89%	\$ 866,262.00
20 E 010 2540 3210 00 000000	SANITATION SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
20 E 010 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 21,000.00	\$ 21,611.96	102.91%	\$ 23,000.00
20 E 010 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 2,500.00	\$ 4,820.05	192.80%	\$ 4,500.00
20 E 010 2540 3236 00 000000	PLUMBING SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 1,000.00	\$ 360.00	36.00%	\$ -
20 E 010 2540 3237 00 000000	PAINTING SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 960.00	N/A	\$ -
20 E 010 2540 3239 00 000000	HVAC SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00
20 E 010 2540 3240 00 000000	ELECTRICAL SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -

20 E 010 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 010 2540 3700 00 000000	WATER / SEWER SERVICE (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4160 00 000000	CUSTODIAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4162 00 000000	MAINTENANCE SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4650 00 000000	NATURAL GAS (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 4660 00 000000	ELECTRICITY (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 5200 00 000000	BUILDING IMPROVEMENTS (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 010 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	-	\$	-	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - ADMIN BUILDING		\$	-	\$	-	N/A

\$	-	\$	-	N/A
\$	1,000.00	\$	1,300.59	130.06%
\$	7,500.00	\$	8,600.12	114.67%
\$	1,000.00	\$	-	0.00%
\$	1,000.00	\$	188.26	18.83%
\$	-	\$	67.78	N/A
\$	1,000.00	\$	-	0.00%
\$	2,500.00	\$	341.60	13.66%
\$	1,000.00	\$	31.87	3.19%
\$	1,000.00	\$	559.45	55.95%
\$	15,000.00	\$	23,831.10	158.87%
\$	2,500.00	\$	25,300.00	1012.00%
\$	-	\$	-	N/A
\$	2,500.00	\$	-	0.00%
\$	-	\$	9,802.65	N/A
\$	61,500.00	\$	97,775.43	158.98%

\$	-
\$	1,400.00
\$	8,500.00
\$	-
\$	1,000.00
\$	-
\$	-
\$	1,000.00
\$	-
\$	750.00
\$	25,000.00
\$	2,500.00
\$	-
\$	40,000.00
\$	-
\$	108,650.00

20 E 020 2540 3210 00 000000	SANITATION SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3236 00 000000	PLUMBING SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3237 00 000000	PAINTING SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3239 00 000000	HVAC SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3240 00 000000	ELECTRICAL SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 020 2540 3700 00 000000	WATER / SEWER SERVICE (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4160 00 000000	CUSTODIAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4162 00 000000	MAINTENANCE SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4650 00 000000	NATURAL GAS (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4660 00 000000	ELECTRICITY (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 5200 00 000000	BUILDING IMPROVEMENTS (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 020 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	-	\$	-	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - O&M BUILDING		\$	-	\$	-	N/A

\$	-	\$	-	N/A
\$	6,000.00	\$	2,890.47	48.17%
\$	-	\$	490.75	N/A
\$	-	\$	1,866.00	N/A
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	-	\$	7,166.66	N/A
\$	-	\$	-	N/A
\$	1,000.00	\$	517.16	51.72%
\$	7,500.00	\$	519.93	6.93%
\$	2,500.00	\$	-	0.00%
\$	2,500.00	\$	142.79	5.71%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	500.00	\$	42.00	8.40%
\$	-	\$	-	N/A
\$	1,000.00	\$	-	0.00%
\$	5,000.00	\$	-	0.00%
\$	-	\$	13,626.38	N/A
\$	-	\$	-	N/A
\$	200,000.00	\$	110,914.25	55.46%
\$	50,000.00	\$	8,801.38	17.60%
\$	276,000.00	\$	146,977.77	53.25%

\$	-
\$	16,000.00
\$	500.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	500.00
\$	-
\$	-
\$	1,000.00
\$	-
\$	-
\$	500.00
\$	-
\$	-
\$	-
\$	25,000.00
\$	25,000.00
\$	69,000.00

20 E 110 2540 3210 00 000000	SANITATION SERVICES	\$	8,000.00	\$	9,586.69	119.83%
20 E 110 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	152,950.00	\$	132,946.44	86.92%
20 E 110 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	60,000.00	\$	21,951.11	36.59%
20 E 110 2540 3236 00 000000	PLUMBING SERVICES	\$	10,000.00	\$	7,645.75	76.46%
20 E 110 2540 3237 00 000000	PAINTING SERVICES	\$	-	\$	13,500.00	N/A
20 E 110 2540 3239 00 000000	HVAC SERVICES	\$	10,000.00	\$	7,403.00	74.03%
20 E 110 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	3,686.50	N/A
20 E 110 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 110 2540 3700 00 000000	WATER / SEWER SERVICE	\$	5,000.00	\$	7,051.48	141.03%

\$	12,500.00	\$	10,192.19	81.54%
\$	179,550.00	\$	179,901.17	100.20%
\$	35,000.00	\$	46,341.40	132.40%
\$	10,000.00	\$	10,291.50	102.92%
\$	15,000.00	\$	-	0.00%
\$	12,500.00	\$	1,221.80	9.77%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	6,500.00	\$	6,170.17	94.93%

\$	12,500.00
\$	170,000.00
\$	35,000.00
\$	7,500.00
\$	-
\$	5,000.00
\$	-
\$	-
\$	6,500.00

20 E 110 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ 1,307.20	N/A
20 E 110 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ 989.96	99.00%
20 E 110 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 5,000.00	\$ 684.85	13.70%
20 E 110 2540 4163 00 000000	PAINT SUPPLIES	\$ 25,000.00	\$ 9,865.00	39.46%
20 E 110 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 2,500.00	\$ 957.45	38.30%
20 E 110 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 9,663.35	386.53%
20 E 110 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 337.30	13.49%
20 E 110 2540 4650 00 000000	NATURAL GAS	\$ 25,000.00	\$ 18,538.61	74.15%
20 E 110 2540 4660 00 000000	ELECTRICITY	\$ 50,000.00	\$ 66,333.21	132.67%
20 E 110 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 26,537.00	53.07%
20 E 110 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 110 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 46,789.11	93.58%
20 E 110 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - KIPLING		\$ 459,450.00	\$ 385,774.01	83.96%

\$ 10,000.00	\$ 15,646.71	156.47%
\$ 1,000.00	\$ 350.42	35.04%
\$ 2,500.00	\$ 842.66	33.71%
\$ 1,500.00	\$ 111.66	7.44%
\$ 2,500.00	\$ 606.57	24.26%
\$ 10,000.00	\$ 31,405.29	314.05%
\$ 2,500.00	\$ 1,866.10	74.64%
\$ 10,000.00	\$ 23,022.79	230.23%
\$ 60,000.00	\$ 95,324.37	158.87%
\$ 25,000.00	\$ -	0.00%
\$ -	\$ -	N/A
\$ 25,000.00	\$ -	0.00%
\$ 10,000.00	\$ 16,393.40	163.93%
\$ 431,050.00	\$ 439,688.20	102.00%

\$ 15,000.00
\$ 1,000.00
\$ 1,000.00
\$ 1,000.00
\$ 1,500.00
\$ 7,500.00
\$ 2,000.00
\$ 12,500.00
\$ 93,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 396,000.00

20 E 120 2540 3210 00 000000	SANITATION SERVICES	\$ 8,000.00	\$ 9,518.61	118.98%
20 E 120 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$ 165,600.00	\$ 143,942.04	86.92%
20 E 120 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 60,000.00	\$ 25,675.07	42.79%
20 E 120 2540 3236 00 000000	PLUMBING SERVICES	\$ 10,000.00	\$ 19,370.00	193.70%
20 E 120 2540 3237 00 000000	PAINTING SERVICES	\$ -	\$ 700.00	N/A
20 E 120 2540 3239 00 000000	HVAC SERVICES	\$ 10,000.00	\$ 3,445.00	34.45%
20 E 120 2540 3240 00 000000	ELECTRICAL SERVICES	\$ -	\$ 3,686.50	N/A
20 E 120 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 120 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 17,000.00	\$ 14,699.37	86.47%
20 E 120 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ -	N/A
20 E 120 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ -	0.00%
20 E 120 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 5,000.00	\$ 2,113.23	42.26%
20 E 120 2540 4163 00 000000	PAINT SUPPLIES	\$ 1,000.00	\$ 244.47	24.45%
20 E 120 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 2,500.00	\$ 1,047.09	41.88%
20 E 120 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 8,935.85	357.43%
20 E 120 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 744.36	29.77%
20 E 120 2540 4650 00 000000	NATURAL GAS	\$ 19,000.00	\$ 19,481.78	102.54%
20 E 120 2540 4660 00 000000	ELECTRICITY	\$ 60,000.00	\$ 80,139.86	133.57%
20 E 120 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 27,414.68	54.83%
20 E 120 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 120 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 38,877.76	77.76%
20 E 120 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - SOUTH PARK		\$ 464,100.00	\$ 400,035.67	86.20%

\$ 10,000.00	\$ 7,062.03	70.62%
\$ 194,400.00	\$ 194,507.72	100.06%
\$ 40,000.00	\$ 44,901.81	112.25%
\$ 5,000.00	\$ 11,218.00	224.36%
\$ -	\$ -	N/A
\$ 7,500.00	\$ 4,329.30	57.72%
\$ -	\$ -	N/A
\$ -	\$ -	N/A
\$ 15,000.00	\$ 10,997.27	73.32%
\$ 10,000.00	\$ 12,108.02	121.08%
\$ 1,000.00	\$ 149.00	14.90%
\$ 5,000.00	\$ 538.76	10.78%
\$ 1,000.00	\$ 145.08	14.51%
\$ 2,500.00	\$ 168.90	6.76%
\$ 10,000.00	\$ 10,916.80	109.17%
\$ 1,500.00	\$ 1,054.74	70.32%
\$ 12,500.00	\$ 28,239.28	225.91%
\$ 75,000.00	\$ 98,526.57	131.37%
\$ 25,000.00	\$ 472.50	1.89%
\$ -	\$ -	N/A
\$ 25,000.00	\$ -	0.00%
\$ 10,000.00	\$ 4,515.57	45.16%
\$ 450,400.00	\$ 429,851.35	95.44%

\$ 8,500.00
\$ 201,000.00
\$ 40,000.00
\$ 5,000.00
\$ -
\$ 7,500.00
\$ -
\$ -
\$ 12,000.00
\$ 15,000.00
\$ 500.00
\$ 1,000.00
\$ -
\$ 1,000.00
\$ 7,500.00
\$ 1,000.00
\$ 16,000.00
\$ 93,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 434,000.00

20 E 130 2540 3210 00 000000	SANITATION SERVICES	\$ 8,000.00	\$ 9,793.63	122.42%
20 E 130 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$ 123,050.00	\$ 106,956.96	86.92%
20 E 130 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 60,000.00	\$ 27,209.71	45.35%
20 E 130 2540 3236 00 000000	PLUMBING SERVICES	\$ 10,000.00	\$ 5,832.00	58.32%
20 E 130 2540 3237 00 000000	PAINTING SERVICES	\$ 25,000.00	\$ 700.00	2.80%
20 E 130 2540 3239 00 000000	HVAC SERVICES	\$ 10,000.00	\$ 3,530.00	35.30%
20 E 130 2540 3240 00 000000	ELECTRICAL SERVICES	\$ -	\$ 3,686.50	N/A
20 E 130 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 130 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 4,000.00	\$ 5,363.04	134.08%
20 E 130 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ -	N/A
20 E 130 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ -	0.00%

\$ 10,000.00	\$ 5,842.03	58.42%
\$ 144,450.00	\$ 144,530.04	100.06%
\$ 40,000.00	\$ 24,851.94	62.13%
\$ 5,000.00	\$ 11,952.00	239.04%
\$ -	\$ -	N/A
\$ 5,000.00	\$ 1,282.50	25.65%
\$ -	\$ -	N/A
\$ -	\$ -	N/A
\$ 4,000.00	\$ 5,535.02	138.38%
\$ 10,000.00	\$ 12,656.22	126.56%
\$ 1,000.00	\$ 149.00	14.90%

\$ 7,000.00
\$ 150,000.00
\$ 30,000.00
\$ 5,000.00
\$ -
\$ 5,000.00
\$ -
\$ -
\$ 5,000.00
\$ 15,000.00
\$ 500.00

20 E 130 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 10,000.00	\$ 574.07	5.74%
20 E 130 2540 4163 00 000000	PAINT SUPPLIES	\$ 1,000.00	\$ -	0.00%
20 E 130 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 1,000.00	\$ 12.97	1.30%
20 E 130 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 14,686.74	587.47%
20 E 130 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 334.64	13.39%
20 E 130 2540 4650 00 000000	NATURAL GAS	\$ 23,000.00	\$ 15,796.45	68.68%
20 E 130 2540 4660 00 000000	ELECTRICITY	\$ 50,000.00	\$ 65,797.68	131.60%
20 E 130 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 27,778.00	55.56%
20 E 130 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 130 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 21,540.56	43.08%
20 E 130 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - WALDEN		\$ 431,050.00	\$ 309,592.95	71.82%

\$ 7,500.00	\$ 179.33	2.39%
\$ -	\$ 47.10	N/A
\$ 1,000.00	\$ 283.89	28.39%
\$ 7,500.00	\$ 24,140.72	321.88%
\$ 1,500.00	\$ 1,270.64	84.71%
\$ 10,000.00	\$ 24,192.28	241.92%
\$ 60,000.00	\$ 81,491.20	135.82%
\$ 25,000.00	\$ 28,566.00	114.26%
\$ -	\$ -	N/A
\$ 25,000.00	\$ -	0.00%
\$ 10,000.00	\$ 4,267.63	42.68%
\$ 366,950.00	\$ 371,237.54	101.17%

\$ 1,500.00
\$ -
\$ 1,000.00
\$ 7,500.00
\$ 1,000.00
\$ 14,000.00
\$ 75,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 342,500.00

20 E 140 2540 3210 00 000000	SANITATION SERVICES	\$ 8,000.00	\$ 9,518.61	118.98%
20 E 140 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$ 178,250.00	\$ 140,852.40	79.02%
20 E 140 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 70,000.00	\$ 47,740.84	68.20%
20 E 140 2540 3236 00 000000	PLUMBING SERVICES	\$ 10,000.00	\$ 8,731.08	87.31%
20 E 140 2540 3237 00 000000	PAINTING SERVICES	\$ -	\$ 700.00	N/A
20 E 140 2540 3239 00 000000	HVAC SERVICES	\$ 10,000.00	\$ 1,082.50	10.83%
20 E 140 2540 3240 00 000000	ELECTRICAL SERVICES	\$ -	\$ 3,686.50	N/A
20 E 140 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 140 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 12,000.00	\$ 15,441.82	128.68%
20 E 140 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ 2,473.51	N/A
20 E 140 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ -	0.00%
20 E 140 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 10,000.00	\$ 1,568.21	15.68%
20 E 140 2540 4163 00 000000	PAINT SUPPLIES	\$ 1,000.00	\$ 40.82	4.08%
20 E 140 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 1,000.00	\$ 2,456.55	245.66%
20 E 140 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 12,886.09	515.44%
20 E 140 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 379.43	15.18%
20 E 140 2540 4650 00 000000	NATURAL GAS	\$ 30,000.00	\$ 19,968.49	66.56%
20 E 140 2540 4660 00 000000	ELECTRICITY	\$ 60,000.00	\$ 97,055.62	161.76%
20 E 140 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 80,139.00	160.28%
20 E 140 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 140 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 35,177.68	70.36%
20 E 140 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - WILMOT		\$ 496,250.00	\$ 479,899.15	96.71%

\$ 10,000.00	\$ 6,502.03	65.02%
\$ 209,250.00	\$ 209,365.92	100.06%
\$ 70,000.00	\$ 52,043.90	74.35%
\$ 10,000.00	\$ 11,857.00	118.57%
\$ -	\$ -	N/A
\$ 5,000.00	\$ 2,009.30	40.19%
\$ -	\$ -	N/A
\$ -	\$ -	N/A
\$ 17,500.00	\$ 9,384.98	53.63%
\$ 10,000.00	\$ 19,951.89	199.52%
\$ -	\$ 194.39	N/A
\$ 7,500.00	\$ 1,393.89	18.59%
\$ -	\$ 47.10	N/A
\$ 2,500.00	\$ 2,738.80	109.55%
\$ 10,000.00	\$ 11,997.35	119.97%
\$ 2,500.00	\$ 810.81	32.43%
\$ 10,000.00	\$ 27,180.47	271.80%
\$ 85,000.00	\$ 121,642.62	143.11%
\$ 25,000.00	\$ 22,230.00	88.92%
\$ -	\$ -	N/A
\$ 25,000.00	\$ 9,945.20	39.78%
\$ 10,000.00	\$ 13,508.66	135.09%
\$ 509,250.00	\$ 522,804.31	102.66%

\$ 8,000.00
\$ 220,000.00
\$ 30,000.00
\$ 5,000.00
\$ -
\$ 5,000.00
\$ -
\$ -
\$ 10,000.00
\$ 17,500.00
\$ -
\$ 2,500.00
\$ -
\$ 2,500.00
\$ 12,500.00
\$ 1,000.00
\$ 15,000.00
\$ 120,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 474,000.00

20 E 250 2540 3210 00 000000	SANITATION SERVICES	\$ 8,000.00	\$ 9,550.74	119.38%
20 E 250 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$ 258,750.00	\$ 224,909.41	86.92%
20 E 250 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 105,000.00	\$ 42,449.18	40.43%
20 E 250 2540 3236 00 000000	PLUMBING SERVICES	\$ 10,000.00	\$ 10,627.00	106.27%
20 E 250 2540 3237 00 000000	PAINTING SERVICES	\$ -	\$ -	N/A
20 E 250 2540 3239 00 000000	HVAC SERVICES	\$ 10,000.00	\$ 1,300.00	13.00%
20 E 250 2540 3240 00 000000	ELECTRICAL SERVICES	\$ -	\$ -	N/A
20 E 250 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 250 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 4,000.00	\$ 5,295.27	132.38%
20 E 250 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ 2,775.09	N/A
20 E 250 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ -	0.00%
20 E 250 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 30,000.00	\$ 6,353.02	21.18%
20 E 250 2540 4163 00 000000	PAINT SUPPLIES	\$ 1,000.00	\$ 13.94	1.39%

\$ 10,000.00	\$ 5,499.62	55.00%
\$ 303,750.00	\$ 303,918.38	100.06%
\$ 50,000.00	\$ 70,550.46	141.10%
\$ 10,000.00	\$ 14,194.00	141.94%
\$ 175,000.00	\$ 30,500.00	17.43%
\$ 5,000.00	\$ 2,070.00	41.40%
\$ -	\$ -	N/A
\$ -	\$ -	N/A
\$ 4,500.00	\$ 6,719.43	149.32%
\$ 15,000.00	\$ 23,420.32	156.14%
\$ 1,000.00	\$ 33.94	3.39%
\$ 20,000.00	\$ 1,914.07	9.57%
\$ 10,000.00	\$ 636.97	6.37%

\$ 7,000.00
\$ 310,000.00
\$ 40,000.00
\$ 5,000.00
\$ 5,000.00
\$ 5,000.00
\$ -
\$ -
\$ 7,500.00
\$ 22,500.00
\$ 500.00
\$ 10,000.00
\$ 1,000.00

20 E 250 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 1,000.00	\$ 69.69	6.97%
20 E 250 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 32,608.69	1304.35%
20 E 250 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 596.35	23.85%
20 E 250 2540 4650 00 000000	NATURAL GAS	\$ 40,000.00	\$ 24,529.10	61.32%
20 E 250 2540 4660 00 000000	ELECTRICITY	\$ 75,000.00	\$ 111,533.73	148.71%
20 E 250 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 45,701.24	91.40%
20 E 250 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 250 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 73,322.84	146.65%
20 E 250 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - SHEPARD		\$ 648,750.00	\$ 591,635.29	91.20%

\$ 1,000.00	\$ 165.86	16.59%
\$ 10,000.00	\$ 19,706.85	197.07%
\$ 2,500.00	\$ 778.51	31.14%
\$ 15,000.00	\$ 36,301.06	242.01%
\$ 105,000.00	\$ 128,800.16	122.67%
\$ 25,000.00	\$ 35,045.00	140.18%
\$ -	\$ -	N/A
\$ 25,000.00	\$ -	0.00%
\$ 10,000.00	\$ 8,160.92	81.61%
\$ 797,750.00	\$ 688,415.55	86.29%

\$ 1,000.00
\$ 15,000.00
\$ 1,000.00
\$ 21,000.00
\$ 125,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 601,500.00

20 E 260 2540 3210 00 000000	SANITATION SERVICES	\$ 8,000.00	\$ 11,232.17	140.40%
20 E 260 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$ 253,000.00	\$ 219,911.45	86.92%
20 E 260 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 75,000.00	\$ 52,973.50	70.63%
20 E 260 2540 3236 00 000000	PLUMBING SERVICES	\$ 10,000.00	\$ 12,165.00	121.65%
20 E 260 2540 3237 00 000000	PAINTING SERVICES	\$ 50,000.00	\$ 55,400.00	110.80%
20 E 260 2540 3239 00 000000	HVAC SERVICES	\$ 10,000.00	\$ 10,861.00	108.61%
20 E 260 2540 3240 00 000000	ELECTRICAL SERVICES	\$ -	\$ -	N/A
20 E 250 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 260 2540 3700 00 000000	WATER / SEWER SERVICE	\$ 5,500.00	\$ 6,890.67	125.28%
20 E 260 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ -	\$ 96.70	N/A
20 E 260 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ 293.23	29.32%
20 E 260 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 20,000.00	\$ 1,186.51	5.93%
20 E 260 2540 4163 00 000000	PAINT SUPPLIES	\$ 1,000.00	\$ 699.58	69.96%
20 E 260 2540 4164 00 000000	PLUMBING SUPPLIES	\$ 1,000.00	\$ 442.47	44.25%
20 E 260 2540 4165 00 000000	HVAC SUPPLIES	\$ 2,500.00	\$ 7,978.15	319.13%
20 E 260 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$ 2,500.00	\$ 3,265.37	130.61%
20 E 260 2540 4650 00 000000	NATURAL GAS	\$ 22,000.00	\$ 15,822.58	71.92%
20 E 260 2540 4660 00 000000	ELECTRICITY	\$ 75,000.00	\$ 94,801.61	126.40%
20 E 260 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 50,000.00	\$ 89,936.46	179.87%
20 E 260 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$ -	\$ -	N/A
20 E 260 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$ 50,000.00	\$ 10,484.53	20.97%
20 E 260 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - CARUSO		\$ 636,500.00	\$ 594,440.98	93.39%

\$ 10,000.00	\$ 9,579.89	95.80%
\$ 297,000.00	\$ 297,164.61	100.06%
\$ 60,000.00	\$ 87,746.07	146.24%
\$ 10,000.00	\$ 7,415.50	74.16%
\$ -	\$ -	N/A
\$ 10,000.00	\$ 3,877.50	38.78%
\$ -	\$ -	N/A
\$ -	\$ -	N/A
\$ 5,500.00	\$ 7,504.38	136.44%
\$ 10,000.00	\$ 19,451.51	194.52%
\$ 1,000.00	\$ -	0.00%
\$ 15,000.00	\$ 1,019.42	6.80%
\$ -	\$ 47.09	N/A
\$ 1,000.00	\$ 316.77	31.68%
\$ 5,000.00	\$ 9,987.45	199.75%
\$ 2,500.00	\$ 1,078.86	43.15%
\$ 10,000.00	\$ 21,741.88	217.42%
\$ 90,000.00	\$ 139,593.40	155.10%
\$ 25,000.00	\$ 13,900.00	55.60%
\$ -	\$ -	N/A
\$ 25,000.00	\$ -	0.00%
\$ 10,000.00	\$ 17,203.18	172.03%
\$ 587,000.00	\$ 637,627.51	108.62%

\$ 12,000.00
\$ 310,000.00
\$ 60,000.00
\$ 5,000.00
\$ -
\$ 5,000.00
\$ -
\$ -
\$ 7,500.00
\$ 20,000.00
\$ -
\$ 2,500.00
\$ -
\$ 1,000.00
\$ 10,000.00
\$ 1,500.00
\$ 13,500.00
\$ 135,000.00
\$ -
\$ -
\$ 15,000.00
\$ 10,000.00
\$ 608,000.00

TOTAL - SITE/DEPARTMENT BUDGET	\$ 5,588,260.00	\$ 4,863,038.10	87.02%
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\$ 5,390,400.00	\$ 5,267,721.24	97.72%
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\$ 3,899,912.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
TRANSPORTATION BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024			UNAUDITED @ 6/30/2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
40 E 000 2550 3311 00 000000	REGULAR TRANSPORTATION	\$ 1,325,000.00	\$ 1,272,787.96	96.06%	\$ 1,412,000.00	\$ 1,328,910.08	94.12%	\$ 1,412,000.00
40 E 000 2550 3317 00 000000	BAND & ORCHESTRA TRANSPORTATION	\$ 7,500.00	\$ 11,360.40	151.47%	\$ 8,750.00	\$ 19,270.00	220.23%	\$ 15,500.00
40 E 000 2550 3318 00 000000	FIELD TRIP TRANSPORTATION	\$ 27,500.00	\$ 19,338.00	70.32%	\$ 31,750.00	\$ 24,322.50	76.61%	\$ 25,000.00
40 E 000 2550 4641 00 000000	FUEL CHARGE	\$ 325,000.00	\$ 239,498.52	73.69%	\$ 325,000.00	\$ 216,244.37	66.54%	\$ 325,000.00
40 E 080 2550 3313 00 120000	SPECIAL EDUCATION TRANSPORTATION	\$ 325,000.00	\$ 455,198.81	140.06%	\$ 525,000.00	\$ 403,305.67	76.82%	\$ 525,000.00
40 E 250 2550 3322 00 000000	SHEPARD ACTIVITY BUS	\$ 13,500.00	\$ 11,900.25	88.15%	\$ 15,500.00	\$ 13,066.00	84.30%	\$ 15,500.00
40 E 260 2550 3322 00 000000	CARUSO ACTIVITY BUS	\$ 13,500.00	\$ 12,164.70	90.11%	\$ 15,500.00	\$ 13,066.00	84.30%	\$ 15,500.00
	<i>SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - TRANSPORTATION</i>	<i>\$ 2,037,000.00</i>	<i>\$ 2,022,248.64</i>	<i>99.28%</i>	<i>\$ 2,333,500.00</i>	<i>\$ 2,018,184.62</i>	<i>86.49%</i>	<i>\$ 2,333,500.00</i>
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 2,037,000.00	\$ 2,022,248.64	99.28%	\$ 2,333,500.00	\$ 2,018,184.62	86.49%	\$ 2,333,500.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
DEBT SERVICE BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024 2023-2024			UNAUDITED @ 6/30/2025 2024-2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
30 E 000 5140 6200 00 000000	BOND INTEREST	\$ 579,048.00	\$ 579,047.50	100.00%	\$ 535,248.00	\$ 535,247.50	100.00%	\$ 488,747.50
30 E 000 5200 6100 00 000000	BOND PRINCIPAL	\$ 1,060,000.00	\$ 1,060,000.00	100.00%	\$ 1,130,000.00	\$ 1,130,000.00	100.00%	\$ 1,195,000.00
30 E 000 5200 6400 00 000000	FEES	\$ 5,000.00	\$ 4,550.00	91.00%	\$ 5,000.00	\$ 3,575.00	71.50%	\$ 10,000.00
	<i>SUBTOTAL FUNCTION LEVEL 1 - DEBT</i>	<i>\$ 1,644,048.00</i>	<i>\$ 1,643,597.50</i>	<i>99.97%</i>	<i>\$ 1,670,248.00</i>	<i>\$ 1,668,822.50</i>	<i>99.91%</i>	<i>\$ 1,693,747.50</i>
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 1,644,048.00	\$ 1,643,597.50	99.97%	\$ 1,670,248.00	\$ 1,668,822.50	99.91%	\$ 1,693,747.50

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2025-2026
CAPITAL PROJECTS BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2024 2023-2024			UNAUDITED @ 6/30/2025 2024-2025			2025-2026 BUDGET
		BUDGET	ACTUAL	% OF BUDGET	BUDGET	ACTUAL	% OF BUDGET	
60 E 000 2530 3111 00 000000	PROFESSIONAL SERVICES (ARCHITECT, CM, OWNER'S REP)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 4,070,866.00
60 E 000 2530 5234 00 000000	CONSTRUCTION CAPITAL PROJECTS	\$ 3,515,316.00	\$ 2,115,460.05	60.18%	\$ 5,100,000.00	\$ 4,103,951.83	80.47%	\$ 10,834,599.00
60 E 000 2530 5236 00 000000	CONSTRUCTION CONTINGENCY (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 548,472.00
60 E 000 2530 5510 00 000000	FF&E / EQUIPMENT PRE-PURCHASE	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 38,334.00
60 E 000 4120 6420 00 000000	PAYMENT TO TRUE NORTH FOR COOPERATIVE CAPITAL PROJECTS	\$ -	\$ -	N/A	\$ 59,912.00	\$ 59,912.00	100.00%	\$ -
	<i>SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - CAPITAL PROJECTS</i>	\$ 3,515,316.00	\$ 2,115,460.05	60.18%	\$ 5,159,912.00	\$ 4,163,863.83	80.70%	\$ 15,492,271.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 3,515,316.00	\$ 2,115,460.05	60.18%	\$ 5,159,912.00	\$ 4,163,863.83	80.70%	\$ 15,492,271.00

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PROPERTY TAXES

The primary source of revenue for Deerfield Public Schools District 109 is derived from local property taxes. Local revenue represents approximately 96% of fiscal year 2026 budgeted governmental fund revenue. Illinois real property values are determined annually on a calendar year basis. Property assessments for the year 2024 are payable in 2025. The District is located in Lake County, Illinois, where property taxes are payable in June and September. It is the intention to use the 2024 levy to fund the 2025-2026 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

Tax Levy Process

Each year the Board of Education must determine how much money needs to be raised through taxation to support the operation of the school for the coming year. This request, called the levy, is made to the Lake County Clerk before the last Tuesday in December. If the amount of this levy, excluding taxes for debt service payments, is more than a 5% increase over the prior year's levy, a public hearing must be held prior to adoption by the Board.

The Board of Education has the authority to levy separate taxes for the following purposes: Education, Liability Insurance, Special Education, Operations, Life Safety, Leasing Facilities, Debt Service, Transportation, Municipal Retirement, Social Security, Working Cash, Summer School, and Tort Judgments. The 2024 levy included amounts extended for Education, Special Education, Operations & Maintenance, Transportation, Municipal Retirement, Social Security, and Debt Service funds.

Purpose	Legal Maximum	2024 District Rate
Education	3.50	2.934094
Liability Insurance	As Needed	0
Special Education	0.400	0.065619
Operations & Maintenance	0.550	0.359433
Life Safety	0.100	0
Leasing Facilities	0.100	0
Debt Service	As Needed	0.075897
Transportation	As Needed	0.074198
Municipal Retirement	As Needed	0.023738
Social Security	As Needed	0.035280
Capital Projects	0.05	0
Recapture	As Needed	0.029116
Total Rate		3.597375

The tax rate actually extended is calculated by dividing the tax levy by the total value of all taxable real property within the District. Taxable property values are adjusted by applying a State equalization factor; this adjustment results in a calculated property value called the Equalized Assessed Value (EAV). The tax rate is always reported as

dollars per \$100 of EAV. This extension is subject to State and District maximum tax rates, as well as the Property Tax Extension Limitation Law (PTELL), commonly referred to as the tax cap.

Property Tax Extension Limitation Law (PTELL)

PTELL became effective in Lake County on October 1, 1991 for taxes payable in 1992. The law is designed to slow the rate of growth in taxes by reducing tax rates when property values are growing faster than the rate of inflation. PTELL limits the increase in property tax extensions (excluding taxes for Debt Service) to the lesser of 5% or the percent increase in the National Consumer Price Index for All Urban Consumers (CPI-U) for the previous levy year. The PTELL allows the district to receive a limited inflationary increase on existing property, plus an additional amount for new property added to the tax base.

An increase in taxes in excess of the PTELL must be approved by the voters through a referendum. On April 5, 2005, a successful referendum to increase the tax rate by 0.350 was passed with the support of two-thirds of District 109 voters. This increase was phased in over the next 4 years.

Tax Increment Financing (TIF) Districts

Illinois law allows local governments the ability to designate areas within their jurisdiction as TIF districts. These specially designated districts are used as a way to spur economic growth with the hope of encouraging new economic development and jobs. When a TIF is created, future tax revenue from the increased site value generated by development (the tax increment) is dedicated to finance the debt issued to pay for the project. When a TIF expires, the taxes begin to flow back to the local governmental units and the full amount of property value is added to the tax base as “new growth”.

In tax year 2009, the Downtown Deerfield TIF district expired adding almost \$78 million or 4% to the District’s equalized assessed value. This accounted for \$1.8 million of the \$2.3 million in property tax increase for the district.

In December 2017, the City of Highland Park established a new TIF in the western part of its border, a portion of which lies within District 109’s boundary. The TIF may help the City and District by offering incentives to develop antiquated manufacturing and retail property. The TIF agreement protects District 109 with a revenue sharing provision within the TIF agreement: in the event that new development drives an increase in student enrollment, the TIF will reimburse any of the school districts affected with a rebate in the amount of their audited per pupil expenditure.

In December of 2022, the Village of Deerfield established a new TIF located in a portion of the Village’s downtown business district and Village Center, generally located between Hazel Avenue to the north and Deerfield Road to the south, and between Chestnut Street to the west and Rosemary Terrace to the east (“Target Area”). The Village does not anticipate that this Target Area will receive significant private investment leading to long-term growth without the creation of a TIF District. While it is

not anticipated that new development will generate students for district 109, the TIF includes funds budgeted to reimburse 109 should any new student enrollment be generated.

Property Assessment

Illinois law requires all assessment officials to determine the valuation of property as of January 1 of the tax year using sales data from the prior three years. Thus, values for the 2024 tax year were determined as of January 1, 2024 using sales from 2021, 2022 and 2023. This creates a lag which eases the effects of market swings—providing stability to the assessment system. However, it means that assessed values will be understated during periods of rising market values, and overstated when market values are falling.

Every four years the assessor does a general assessment utilizing a combination of the three traditional approaches to value. These three methods are the cost approach (what it would cost to build a house today), the market or sales comparison approach (which analyzes similar properties that have sold recently where both buyer and seller acted without undue pressure in negotiating the price), and the income approach (most often used for commercial/industrial property). The most recent general assessment in Lake County, Illinois was in tax year 2023 for taxes payable in 2024.

In years between general assessments, the state and local assessors apply a multiplier, or equalization factor—which is a uniform percentage increase or decrease—to assessed values of various areas or classes of property in order to bring the three-year average of the median assessment levels in a township to 33.33% of market value. This process is a statutory requirement in Illinois.

Equalized Assessed Value (EAV) is only used to apportion the total tax extension to individual taxpayers. A taxpayer pays a share of the total tax extension equal to their proportional share of the total EAV. If EAV falls at the same rate for all households in periods of contracting property values, a taxpayer's proportional share of EAV remains the same. Falling market values generally do not translate to lower taxes.

HISTORICAL & PROJECTED CONSUMER PRICE INDEX

CONSUMER PRICE INDEX (CPI)				
TAX LEVY YEAR	CPI BASE YEAR	SCHOOL YEAR	CPI INDEX	PTELL LIMITING RATE
2029*	2027	2029-30	2.00%	2.00%
2028*	2027	2029-30	2.00%	2.00%
2027*	2026	2028-29	2.00%	2.00%
2026*	2025	2027-28	2.00%	2.00%
2025	2024	2026-27	2.90%	2.90%
2024	2023	2025-26	3.40%	3.40%
2023	2022	2024-25	6.50%	5.00%
2022	2021	2023-24	7.00%	5.00%
2021	2020	2022-23	1.40%	1.40%
2020	2019	2021-22	2.30%	2.30%
2019	2018	2020-21	1.90%	1.90%
2018	2017	2019-20	2.10%	2.10%
2017	2016	2018-19	2.10%	2.10%
2016	2015	2017-18	0.70%	0.70%
2015	2014	2016-17	0.80%	0.80%
2014	2013	2015-16	1.50%	1.50%
2013	2012	2014-15	1.70%	1.70%
2012	2011	2013-14	3.00%	3.00%
2011	2010	2012-13	1.50%	1.50%
2010	2009	2011-12	2.70%	2.70%
2009	2008	2010-11	0.10%	0.10%
2008	2007	2009-10	4.10%	4.10%
2007	2006	2008-09	2.50%	2.50%
2006	2005	2007-08	3.40%	3.40%
2005	2004	2006-07	3.30%	3.30%
2004	2003	2005-06	1.90%	1.90%
2003	2002	2004-05	2.40%	2.40%
2002	2001	2003-04	1.60%	1.60%
2001	2000	2002-03	3.40%	3.40%
2000	1999	2001-02	2.70%	2.70%
1999	1998	2000-01	1.60%	1.60%
1998	1997	1999-00	1.70%	1.70%
1997	1996	1998-99	3.30%	3.30%
1996	1995	1997-98	2.50%	2.50%

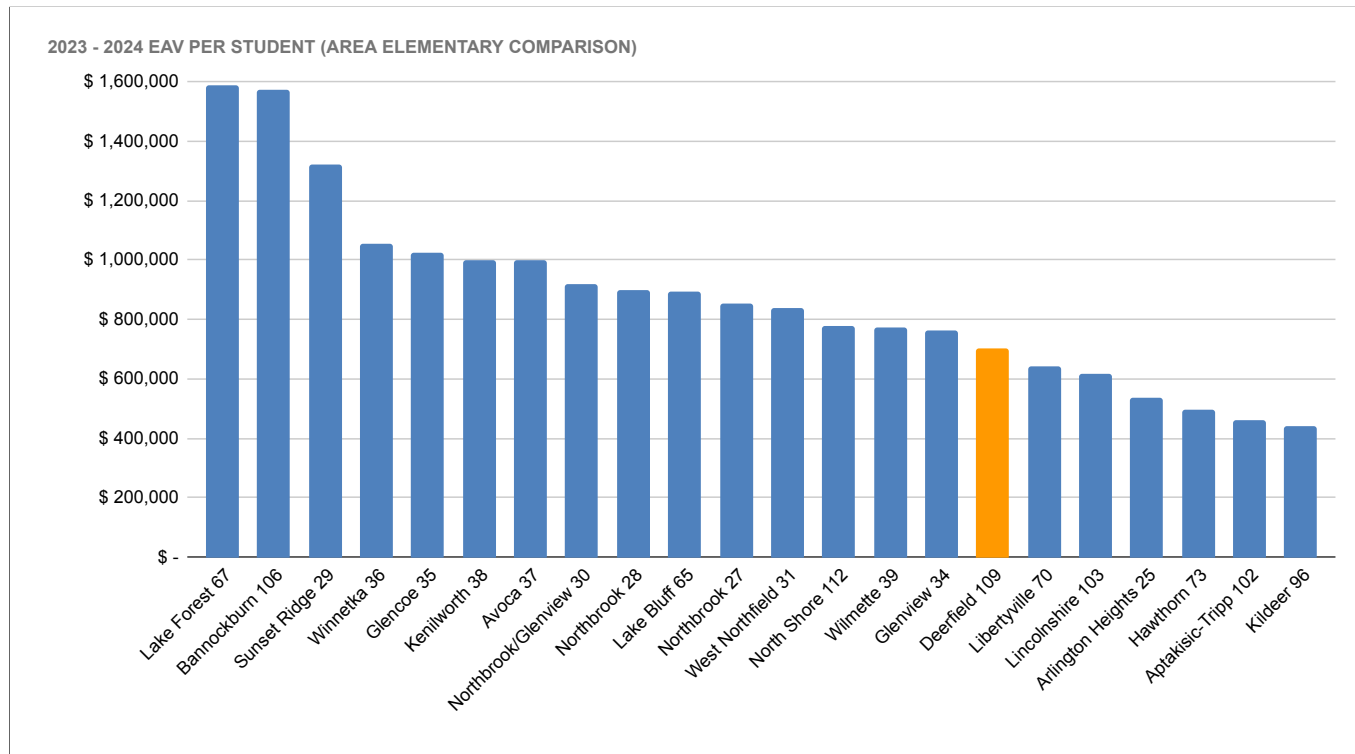
*PROJECTED

Source: United States Bureau of Labor Statistics
 12 Month Percent Change - December
 Consumer Price Index - All Urban Consumers
 Not Seasonally Adjusted

DEERFIELD PUBLIC SCHOOLS DISTRICT 109 HISTORICAL EQUALIZED ASSESSED VALUATION (EAV) AREA ELEMENTARY DISTRICT COMPARISON

LEVY YEAR	TOTAL EAV	CHANGE VS PY	% CHANGE VS PY	ESTIMATED MARKET VALUE	STUDENT ENROLLMENT	SCHOOL YEAR	EAV PER STUDENT
2024	\$ 1,840,762,479	\$ 148,348,633	8.8%	\$ 5,522,287,437	2,699	2025-26	\$ 682,016
2023	\$ 1,752,844,570	\$ 60,430,724	3.6%	\$ 5,258,533,710	2,716	2024-25	\$ 645,615
2022	\$ 1,692,413,846	\$ 51,698,761	3.2%	\$ 5,077,241,538	2,727	2023-24	\$ 620,614
2021	\$ 1,640,715,085	\$ (30,528,477)	-1.8%	\$ 4,922,145,255	2,736	2022-23	\$ 599,677
2020	\$ 1,671,243,562	\$ (46,903,294)	-2.7%	\$ 5,013,730,686	2,772	2021-22	\$ 602,902
2019	\$ 1,718,146,856	\$ 14,075,490	0.8%	\$ 5,154,440,568	2,952	2020-21	\$ 582,028
2018	\$ 1,704,071,366	\$ (1,432,910)	-0.1%	\$ 5,112,214,098	2,953	2019-20	\$ 577,064
2017	\$ 1,705,504,276	\$ 64,186,538	3.9%	\$ 5,116,512,828	2,941	2018-19	\$ 579,906
2016	\$ 1,641,317,738	\$ 95,301,498	6.2%	\$ 4,923,953,214	2,985	2017-18	\$ 549,855
2015	\$ 1,546,016,240	\$ 105,685,263	7.3%	\$ 4,638,048,720	3,008	2016-17	\$ 513,968
2014	\$ 1,440,330,977	\$ 5,795,534	0.4%	\$ 4,320,992,931	3,061	2015-16	\$ 470,543
2013	\$ 1,434,535,443	\$ (70,577,694)	-4.7%	\$ 4,303,606,329	3,085	2014-15	\$ 465,003
2012	\$ 1,505,113,137	\$ (110,286,256)	-6.8%	\$ 4,515,339,411	3,185	2013-14	\$ 472,563

Source: Lake County Clerk, District 109 Annual Enrollment Report

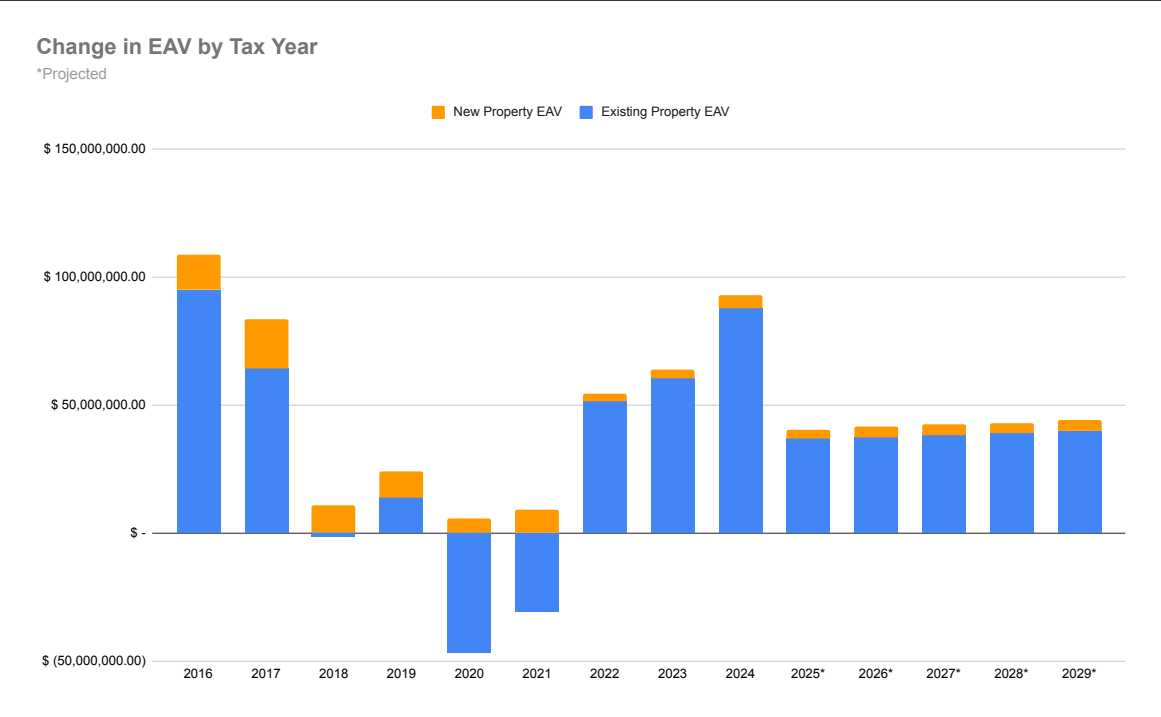


Source: Annual Statement of Affairs Reports, Illinois State Board of Education

HISTORICAL EAV GROWTH

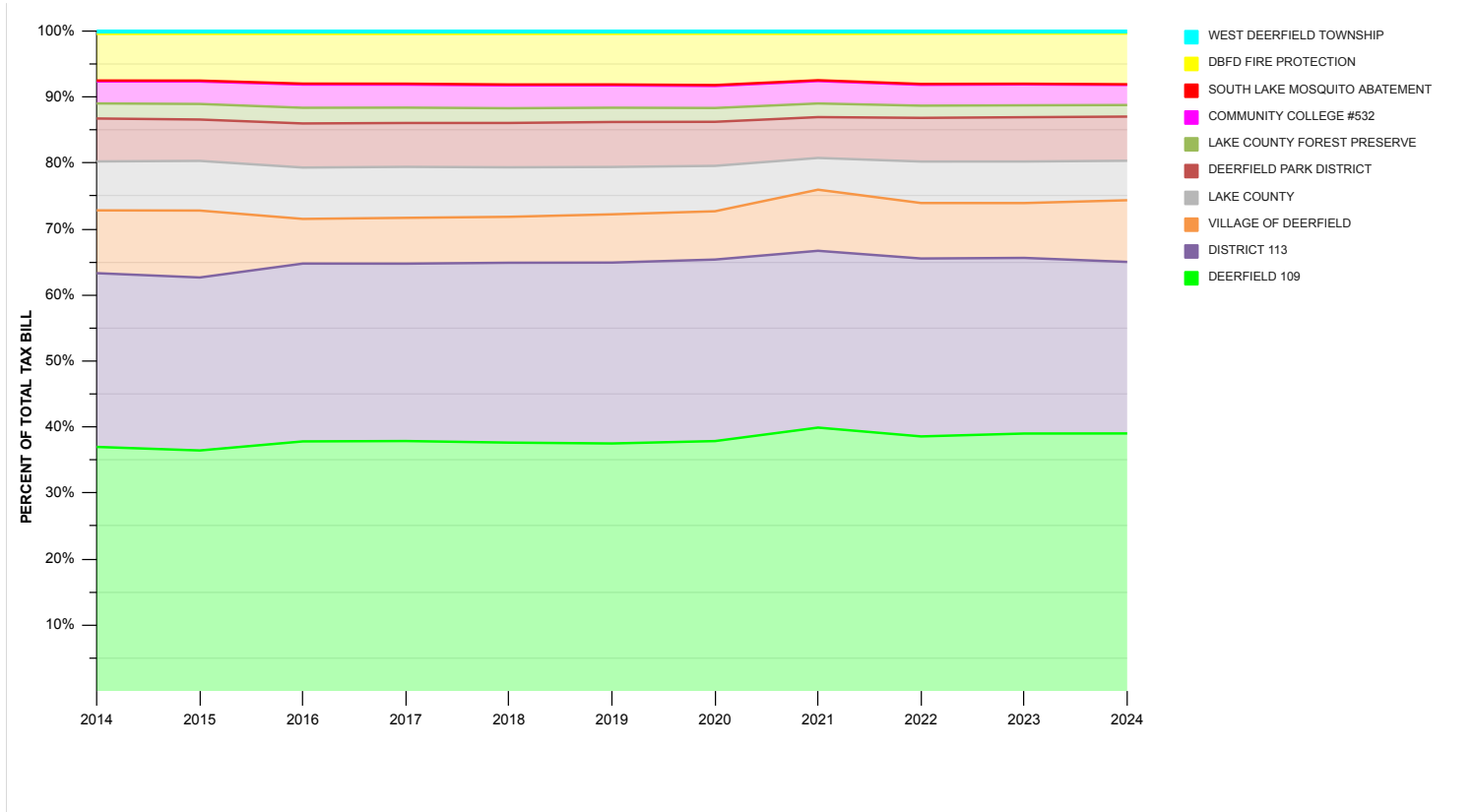
IN EAV BY TAX YEAR									
TAX YEAR	TOTAL EAV	TOTAL NEW GROWTH	TOTAL EAV LESS NEW GROWTH	\$ CHANGE TO TOTAL EAV	% CHANGE TO TOTAL EAV	\$ CHANGE TO EXISTING PROPERTY	% CHANGE TO EXISTING PROPERTY		
2029*	\$2,032,350,516.31	\$ 4,187,185.39	\$ 2,028,163,330.93	\$ 39,850,010.12	2.00%	\$ 39,747,167.25	2.00%		
2028*	\$1,992,500,506.19	\$ 4,084,342.51	\$ 1,988,416,163.68	\$ 39,068,637.38	2.00%	\$ 39,326,090.66	2.02%		
2027*	\$1,953,431,868.81	\$ 4,341,795.80	\$ 1,949,090,073.01	\$ 38,302,585.66	2.00%	\$ 38,096,207.71	1.99%		
2026*	\$1,915,129,283.15	\$ 4,135,417.85	\$ 1,910,993,865.30	\$ 37,551,554.57	2.00%	\$ 37,191,950.61	1.98%		
2025*	\$1,877,577,728.58	\$ 3,775,813.89	\$ 1,873,801,914.69	\$ 36,815,249.58	2.00%	\$ 38,153,591.36	2.08%		
2024	\$1,840,762,479.00	\$ 5,114,155.67	\$ 1,835,648,323.33	\$ 87,917,909.00	5.02%	\$ 86,320,037.33	4.93%		
2023	\$1,752,844,570.00	\$ 3,516,284.00	\$ 1,749,328,286.00	\$ 60,430,724.00	3.57%	\$ 59,611,442.00	3.53%		
2022	\$1,692,413,846.00	\$ 2,697,002.00	\$ 1,689,716,844.00	\$ 51,698,761.00	3.15%	\$ 58,130,940.00	3.56%		
2021	\$1,640,715,085.00	\$ 9,129,181.00	\$ 1,631,585,904.00	\$ (30,528,477.00)	-1.83%	\$ (33,962,444.00)	-2.04%		
2020	\$1,671,243,562.00	\$ 5,695,214.00	\$ 1,665,548,348.00	\$ (46,903,294.00)	-2.73%	\$ (42,482,556.00)	-2.49%		
2019	\$1,718,146,856.00	\$ 10,115,952.00	\$ 1,708,030,904.00	\$ 14,075,490.00	0.83%	\$ 14,721,513.00	0.87%		
2018	\$1,704,071,366.00	\$ 10,761,975.00	\$ 1,693,309,391.00	\$ (1,432,910.00)	-0.08%	\$ 7,196,943.00	0.43%		
2017	\$1,705,504,276.00	\$ 19,391,828.00	\$ 1,686,112,448.00	\$ 64,186,538.00	3.91%	\$ 58,331,167.00	3.58%		
2016	\$1,641,317,738.00	\$ 13,536,457.00	\$ 1,627,781,281.00	\$ 95,301,498.00	6.16%	\$ 89,316,308.00	5.81%		
2015	\$1,546,016,240.00	\$ 7,551,267.00	\$ 1,538,464,973.00						

*PROJECTED TAX YEARS UTILIZE 2% ASSUMPTION FOR INCREASE TO EAV & 3-YEAR AVERAGE FOR NEW GROWTH



**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
LOCAL GOVERNMENT TAX RATE COMPARISON
2014-2024 TAX YEARS**

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Village of Deerfield	0.861337	0.773327	0.787445	0.801132	0.636194	0.608281	0.567732	0.559	0.549	0.893	0.875
County of Lake	0.551252	0.586254	0.588728	0.416163	0.598027	0.596778	0.611675	0.622	0.632	0.663	0.682
High School District #113	2.39576	2.477277	2.525036	2.318058	2.391125	2.279696	2.222447	2.164	2.187	2.309	2.421
Deerfield Park District	0.616976	0.624789	0.619913	0.535315	0.580483	0.566983	0.548122	0.535	0.542	0.552	0.598
Lake County Forest Preserve District	0.161646	0.167961	0.173233	0.178905	0.181818	0.179769	0.182036	0.187	0.193	0.208	0.210
Community College District#532	0.280239	0.294247	0.2958	0.293469	0.289671	0.281521	0.281854	0.281	0.285	0.299	0.306
South Lake County Mosquito Abatement Dist	0.009610	0.009926	0.012497	0.011108	0.012405	0.011758	0.011398	0.011	0.012	0.012	0.013
Deerfield-Bannockburn Fire Protection Distric	0.708635	0.707852	0.713319	0.607659	0.675905	0.637855	0.625448	0.608	0.612	0.624	0.650
Township of West Deerfield	0.034226	0.034787	0.036952	0.03678	0.035138	0.034699	0.03439	0.034	0.034	0.037	0.039
Total Overlapping Governments	\$ 5.620	\$ 5.676	\$ 5.753	\$ 5.199	\$ 5.401	\$ 5.197	\$ 5.085	\$ 5.001	\$ 5.047	\$ 5.598	\$ 5.794
Deerfield Public School District #109	3.597375	3.631481	3.613606	3.453415	3.292237	3.119697	3.069095	\$3.049	\$3.070	\$3.211	3.401
Total Tax Rate	\$ 9.217	\$ 9.308	\$ 9.367	\$ 8.652	\$ 8.693	\$ 8.317	\$ 8.154	\$ 8.050	\$ 8.117	\$ 8.808	\$ 9.195
Dist #109 % of Total	39.0%	39.0%	38.6%	39.9%	37.9%	37.5%	37.6%	37.9%	37.8%	36.4%	37.0%
Representative Tax rate	\$ 9.217	\$ 9.308	\$ 9.367	\$ 8.652	\$ 8.693	\$ 8.317	\$ 8.154	\$ 8.050	\$ 8.117	\$ 8.808	\$ 9.195



**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, EXTENSIONS, & COLLECTIONS**

	LAST TEN YEARS									
	TAX YEAR 2024	TAX YEAR 2023	TAX YEAR 2022	TAX YEAR 2021	TAX YEAR 2020	TAX YEAR 2019	TAX YEAR 2018	TAX YEAR 2017	TAX YEAR 2016	TAX YEAR 2015
EQUALIZED ASSESSED VALUATION (EAV)	\$1,840,762,479.00	\$1,752,844,570.00	\$1,692,413,846.00	\$1,640,715,085.00	\$1,671,243,562.00	\$1,718,146,856.00	\$1,704,071,366.00	\$1,705,504,276.00	\$1,641,317,738.00	\$1,546,016,240.00
TAX RATES BY FUND										
EDUCATION	2.934094	2.949341	2.900662	2.845041	2.739184	2.607380	2.580582	2.416981	2.440759	2.536154
SPECIAL EDUCATION	0.065619	0.065959	0.064870	0.063627	0.061259	0.057068	0.045118	0.043389	0.043189	0.042766
OPERATIONS & MAINTENANCE	0.359433	0.361300	0.355336	0.371733	0.357901	0.333588	0.336836	0.378581	0.368308	0.392855
DEBT SERVICE	0.075897	0.077082	0.076033	0.000000	0.000000	0.000000	0.000454	0.065212	0.067762	0.071439
TRANSPORTATION	0.074198	0.105616	0.103873	0.078671	0.075743	0.067444	0.068420	0.078849	0.080867	0.088696
MUNICIPAL RETIREMENT	0.023738	0.023861	0.024769	0.024294	0.023389	0.021842	0.021053	0.028386	0.029747	0.034038
SOCIAL SECURITY	0.035280	0.035463	0.036812	0.036105	0.034761	0.032375	0.031579	0.037848	0.039553	0.044730
RECAPTURE*	0.029116	0.012859	0.051251	0.033944	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
TOTAL TAX RATE	3.597375	3.631481	3.613606	3.453415	3.292237	3.119697	3.084042	3.049246	3.070185	3.210678
TAX EXTENSION BY FUND										
EDUCATION (CAPPED)	\$ 54,009,701.46	\$ 51,697,363.57	\$ 49,091,205.32	\$ 46,679,016.87	\$ 45,778,436.26	\$ 44,798,617.50	\$ 43,974,958.91	\$ 41,221,714.31	\$ 40,060,610.41	\$ 39,209,352.71
SPECIAL EDUCATION (CAPPED)	\$ 1,207,889.94	\$ 1,156,158.75	\$ 1,097,868.87	\$ 1,043,937.79	\$ 1,023,787.10	\$ 980,512.05	\$ 768,842.92	\$ 740,001.25	\$ 708,868.72	\$ 661,169.31
OPERATIONS & MAINTENANCE (CAPPED)	\$ 6,616,307.81	\$ 6,333,027.44	\$ 6,013,755.67	\$ 6,099,079.41	\$ 5,981,397.43	\$ 5,731,531.74	\$ 5,501,355.84	\$ 6,456,715.14	\$ 6,045,104.53	\$ 6,073,602.10
DEBT SERVICE (NON-CAPPED)	\$ 1,397,083.50	\$ 1,351,127.66	\$ 1,286,793.02	\$ -	\$ -	\$ -	\$ 7,736.49	\$ 1,112,193.45	\$ 1,112,189.73	\$ 1,104,458.54
TRANSPORTATION (CAPPED)	\$ 1,365,808.95	\$ 1,851,284.33	\$ 1,757,961.04	\$ 1,290,766.97	\$ 1,265,850.02	\$ 1,158,786.97	\$ 1,149,788.08	\$ 1,344,773.07	\$ 1,327,284.42	\$ 1,371,254.56
MUNICIPAL RETIREMENT (CAPPED)	\$ 436,960.20	\$ 418,246.25	\$ 419,193.99	\$ 398,595.33	\$ 390,887.16	\$ 375,277.64	\$ 358,758.15	\$ 484,124.44	\$ 488,242.79	\$ 526,233.01
SOCIAL SECURITY (CAPPED)	\$ 649,421.01	\$ 621,611.27	\$ 623,011.39	\$ 592,380.19	\$ 580,940.98	\$ 556,250.05	\$ 538,128.70	\$ 645,499.26	\$ 649,190.40	\$ 691,533.06
RECAPTURE*(NON-CAPPED)	\$ 535,956.41	\$ 225,398.29	\$ 867,379.03	\$ 556,924.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPPED FUNDS	\$ 64,286,089.37	\$ 62,077,691.61	\$ 59,002,996.28	\$ 56,103,776.56	\$ 55,021,298.95	\$ 53,600,975.95	\$ 52,291,832.60	\$ 50,892,827.47	\$ 49,279,301.27	\$ 48,533,144.75
TOTAL NON-CAPPED FUNDS	\$ 1,933,039.91	\$ 1,576,525.95	\$ 2,154,172.05	\$ 556,924.33	\$ -	\$ -	\$ 7,736.49	\$ 1,112,193.45	\$ 1,112,189.73	\$ 1,104,458.54
TOTAL EXTENSION	\$ 66,219,129.28	\$ 63,654,217.56	\$ 61,157,168.33	\$ 56,660,700.89	\$ 55,021,298.95	\$ 53,600,975.95	\$ 52,299,569.09	\$ 52,005,020.92	\$ 50,391,491.00	\$ 49,637,603.29
TOTAL COLLECTED	TBD	\$ 63,224,051.96	\$ 60,961,163.98	\$ 55,722,266.34	\$ 54,406,286.04	\$ 53,314,289.98	\$ 52,156,087.25	\$ 51,931,944.05	\$ 50,187,101.65	\$ 49,536,090.38
PERCENT COLLECTED	TBD	99.32%	99.68%	98.34%	98.88%	99.47%	99.73%	99.86%	99.59%	99.80%

SOURCE - LAKE COUNTY CLERK

*RECAPTURE LEVY NEW IN 2021

DEERFIELD PUBLIC SCHOOLS DISTRICT 109 TAX EXTENSION PROJECTIONS

SCHOOL YEAR	2024-25		2025-26		2026-27		2027-28		2028-29		2029-30							
TAX YEAR	2024		2025*		2026*		2027*		2028*		2029*							
EQUALIZED ASSESSED VALUATION (EAV)	\$	1,840,762,479.00	\$	1,877,577,728.58	\$	1,915,129,283.15	\$	1,953,431,868.81	\$	1,992,500,506.19	\$	2,032,350,516.31						
NEW GROWTH	\$	3,516,284.00	\$	5,114,155.67	\$	3,775,813.89	\$	4,135,417.85	\$	4,341,795.80	\$	4,084,342.51						
CONSUMER PRICE INDEX (CPI)		6.50%		3.40%		2.90%		2.00%		2.00%		2.00%						
LIMITING TAX RATE		3.492362		3.549965797		3.58836374		3.595976427		3.603829419		3.611086491						
TAX EXTENSION & RATES BY FUND																		
EDUCATION	\$	54,009,701.46	2.934094	\$	55,998,560.50	2.982490	\$	57,736,350.08	3.014749	\$	59,016,014.06	3.021145	\$	60,327,792.76	3.027743	\$	61,658,261.03	3.033840
SPECIAL EDUCATION	\$	1,207,889.94	0.065619	\$	1,252,369.40	0.066701	\$	1,291,233.87	0.067423	\$	1,319,852.68	0.067566	\$	1,349,189.71	0.067713	\$	1,378,944.72	0.067850
OPERATIONS & MAINTENANCE	\$	6,616,307.81	0.359433	\$	6,859,947.43	0.365362	\$	7,072,830.50	0.369313	\$	7,229,592.16	0.370097	\$	7,390,287.95	0.370905	\$	7,553,273.25	0.371652
DEBT SERVICE	\$	1,397,083.50	0.075897	\$	1,448,529.85	0.077149	\$	1,493,481.72	0.077983	\$	1,526,583.14	0.078149	\$	1,560,515.27	0.078319	\$	1,594,930.85	0.078477
TRANSPORTATION	\$	1,365,808.95	0.074198	\$	1,416,103.64	0.075422	\$	1,460,049.24	0.076238	\$	1,492,409.65	0.076399	\$	1,525,582.20	0.076566	\$	1,559,227.36	0.076720
MUNICIPAL RETIREMENT	\$	436,960.20	0.023738	\$	453,050.87	0.024130	\$	467,110.28	0.024391	\$	477,463.28	0.024442	\$	488,076.10	0.024496	\$	498,840.12	0.024545
SOCIAL SECURITY	\$	649,421.01	0.035280	\$	673,335.35	0.035862	\$	694,230.80	0.036250	\$	709,617.68	0.036327	\$	725,390.71	0.036406	\$	741,388.47	0.036479
RECAPTURE*	\$	535,956.41	0.029116	\$	555,692.52	0.029596	\$	572,937.19	0.029916	\$	585,635.72	0.029980	\$	598,652.94	0.030045	\$	611,855.63	0.030106
TOTAL	\$	66,219,129.28	3.597375	\$	68,657,589.56	3.656711	\$	70,788,223.68	3.696263	\$	72,357,168.38	3.704105	\$	73,965,487.64	3.712194	\$	75,596,721.43	3.719669

*PROJECTED

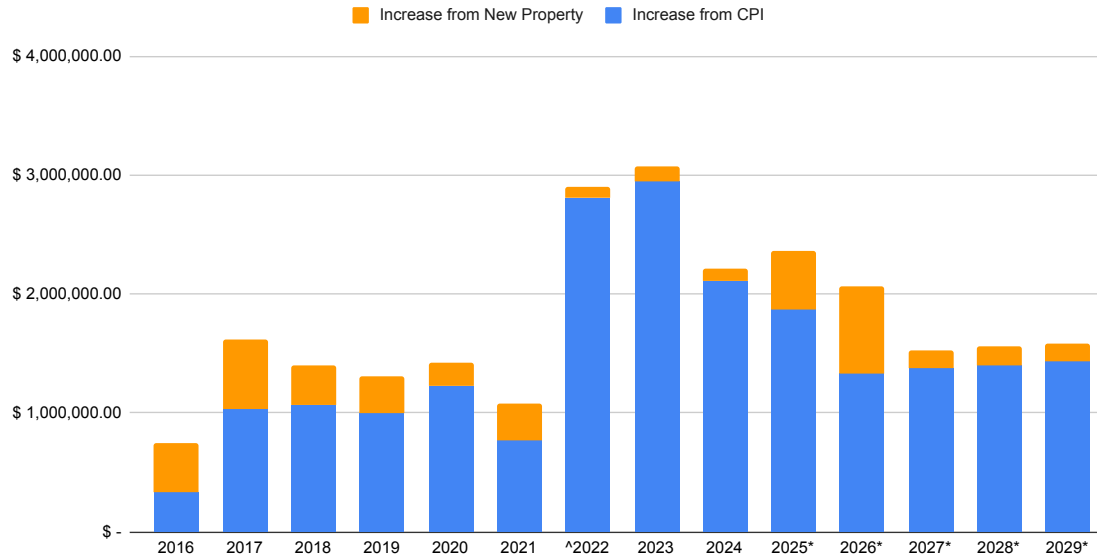
ESTIMATED DRIVERS OF GROWTH IN PROPERTY TAXES (EXCLUDING DEBT SERVICE & RECAPTURE LEVY)

TAX YEAR	TAX EXTENSION	DIFFERENCE Y-O-Y	CPI	PTCELL LIMITING RATE	INCREASE FROM CPI	INCREASE FROM NEW PROPERTY
2029*	\$ 73,389,934.95	\$ 1,583,615.53	2.00%	2.00%	\$ 1,436,126.39	\$ 147,489.14
2028*	\$ 71,806,319.42	\$ 1,561,369.90	2.00%	2.00%	\$ 1,404,898.99	\$ 156,470.91
2027*	\$ 70,244,949.52	\$ 1,523,144.75	2.00%	2.00%	\$ 1,374,436.10	\$ 148,708.65
2026*	\$ 68,721,804.77	\$ 2,068,437.58	2.00%	2.00%	\$ 1,333,067.34	\$ 735,370.24
2025*	\$ 66,653,367.19	\$ 2,367,277.82	2.90%	2.90%	\$ 1,864,296.59	\$ 502,981.22
2024	\$ 64,286,089.37	\$ 2,208,397.76	3.40%	3.40%	\$ 2,110,641.51	\$ 97,756.25
2023	\$ 62,077,691.61	\$ 3,074,695.33	6.50%	5.00%	\$ 2,950,149.81	\$ 124,545.52
2022	\$ 59,002,996.28	\$ 2,899,219.72	7.00%	5.00%	\$ 2,805,188.83	\$ 94,030.89
2021	\$ 56,103,776.56	\$ 1,082,477.61	1.40%	1.40%	\$ 770,298.19	\$ 312,179.42
2020	\$ 55,021,298.95	\$ 1,420,323.00	2.30%	2.30%	\$ 1,232,822.45	\$ 187,500.55
2019	\$ 53,600,975.95	\$ 1,309,143.35	1.90%	1.90%	\$ 993,544.82	\$ 315,598.53
2018	\$ 52,291,832.60	\$ 1,399,005.13	2.10%	2.10%	\$ 1,068,749.38	\$ 330,255.75
2017	\$ 50,892,827.47	\$ 1,613,526.20	2.10%	2.10%	\$ 1,034,865.33	\$ 578,660.87
2016	\$ 49,279,301.27	\$ 746,156.52	0.70%	0.70%	\$ 339,732.01	\$ 406,424.51
2015	\$ 48,533,144.75					

*PROJECTED

Estimated Drivers of Growth in Property Taxes (Excluding Debt Service & Recapture Levy)

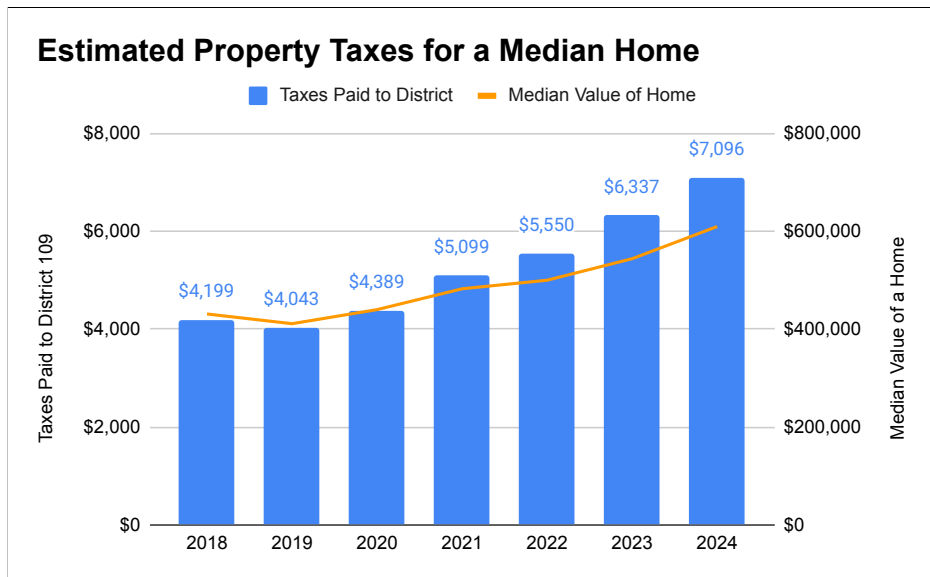
*Projected



^The District reinstated the Debt Service Fund levy for the first time since tax year 2017 due to anticipated capital needs.

IMPACT ON TAXPAYERS

TAX YEAR	2018	2019	2020	2021	2022	2023	2024
MARKET VALUE OF HOME	\$431,125	\$411,280	\$440,017	\$482,600	\$500,117	\$544,073	\$609,776
AVERAGE CHANGE IN MARKET VALUE (EXISTING PROPERTY)	0.43%	0.87%	-2.49%	-2.04%	3.56%	3.53%	4.93%
APPRAISED PERCENT OF MARKET	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
ASSESSED VALUE	\$143,708	\$137,093	\$146,672	\$160,867	\$166,706	\$181,358	\$203,259
LAKE COUNTY EQUALIZATION FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
EQUALIZED ASSESSED VALUE	\$143,708	\$137,093	\$146,672	\$160,867	\$166,706	\$181,358	\$203,259
LESS HOMEOWNERS EXEMPTION	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)
TAXABLE EQUALIZED VALUE	\$137,708	\$131,093	\$140,672	\$154,867	\$160,706	\$175,358	\$197,259
PROPERTY TAX RATE (\$ PER \$100 EAV)	\$3.049	\$3.084	\$3.120	\$3.292	\$3.453	\$3.614	3.597375
TAX PAID TO SCHOOL	\$4,199	\$4,043	\$4,389	\$5,099	\$5,550	\$6,337	\$7,096
PROPERTY TAX RATE INCREASE VS. PRIOR YEAR	\$93	-\$156	\$346	\$710	\$451	\$787	\$759
MARKET VALUE FROM ZILLOW							



ENROLLMENT

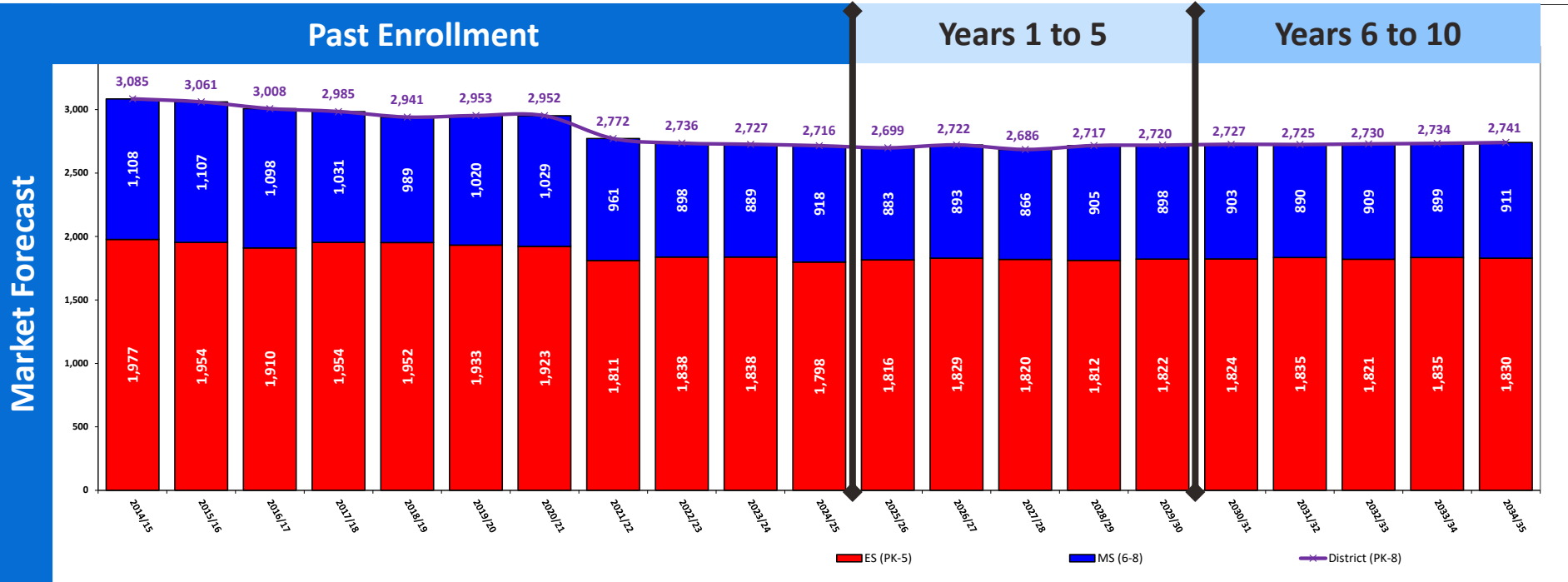
Deerfield Public Schools District 109 is located in an established community with a steady population. Total enrollment has decreased from 2012-13 to present. In 2012-13, enrollment was 3,184 students. In 2024-25, enrollment was 2,716—a decrease of 14.7% over the previous thirteen years. The District anticipates that enrollment will continue to decline another 1% over the next three years before beginning to increase modestly.

Enrollment projections were most recently completed by RSP Associates in the spring of 2025.





Past, Current, & Future Enrollment



Source: RSP & Associates – March 2025

First 5-Year Observations (2025/26 to 2029/30)

- District increases by 4 students to enroll 2,720 students in 2029/30
- ↑ Elementary: increase of +24 students (1,822 students in 2029/30)
- ↓ Middle School: decrease of -20 students (898 students in 2029/30)

The 2023/24 enrollment projections were 1 student off forecasting for 2024/25 enrollment (99.96% accurate) (ES 99.12% and MS 98.15%).

Second 5-Year Observations (2030/31 to 2034/35)

- District increases by an additional 21 students to enrollment 2,741 students by 2034/35
- ↑ Elementary increase by an additional 8 students (0.4%)
- ↑ Middle School increase by an additional 13 students (-1.4%)

If the subdivision life cycle results in **greater turnover** with households that have school aged students, enrollment could increase greater than current forecast.

Projections by Building

School Utilization Legend	
	Over 100% School Capacity
	Under 70% School Capacity

Deefield Public School Projections By School (Based on Student Reside)

Market Forecast

School	District Capacity	Enrollment Type (Past)	Past School Enrollment				Projections Based on Residence (1-5 years)					Projections Based on Residence (6-10 years)					
			2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
Kipling Elementary K-5th	425	Reside/Attend	436	449	457	447											
		Reside	459	487	480	464	459	462	455	449	455	465	469	470	480	481	
		Attend	446	455	461	452	448	449	442	436	442	452	456	457	467	468	
South Park Elementary PK-5th	514	Reside/Attend	356	371	383	370											
		Reside	364	380	391	379	385	407	399	394	385	380	380	377	376	380	
		Attend	427	464	442	423	432	455	447	442	433	428	428	425	424	428	
Walden Elementary K-5th	364	Reside/Attend	463	442	447	441											
		Reside	498	482	485	478	490	488	487	483	508	493	495	492	485	480	
		Attend	464	447	452	445	456	454	453	449	474	459	461	458	451	446	
Wilnot Elementary K-5th	508	Reside/Attend	456	453	465	460											
		Reside	490	489	482	477	482	472	479	486	474	486	491	482	494	489	
		Attend	474	472	483	478	480	471	478	485	473	485	490	481	493	488	
Caruso Middle 6th to 8th	521	Reside/Attend	453	427	418	435											
		Reside	457	428	418	435	418	410	399	404	432	429	434	420	425	424	
		Attend	468	442	427	442	425	420	409	414	442	439	444	430	435	434	
Shepard Middle 6th to 8th	466	Reside/Attend	489	455	462	476											
		Reside	504	470	471	483	465	483	467	501	466	474	456	489	474	487	
		Attend	493	456	462	476	458	473	457	491	456	464	446	479	464	477	
ELEMENTARY SCHOOL TOTAL PK to 5th	1,811	Reside/Attend	1,711	1,715	1,752	1,718											
		Reside	1,811	1,838	1,838	1,798	1,816	1,829	1,820	1,812	1,822	1,824	1,835	1,821	1,835	1,830	
		Attend	1,811	1,838	1,838	1,798	1,816	1,829	1,820	1,812	1,822	1,824	1,835	1,821	1,835	1,830	
MIDDLE SCHOOL TOTAL 6th to 8th	987	Reside/Attend	942	882	880	911											
		Reside	961	898	889	918	883	893	866	905	898	903	890	909	899	911	
		Attend	961	898	889	918	883	893	866	905	898	903	890	909	899	911	
DISTRICT TOTALS PK to 8th	2,798	Reside/Attend	2,653	2,597	2,632	2,629											
		Reside	2,772	2,736	2,727	2,716	2,699	2,722	2,686	2,717	2,720	2,727	2,725	2,730	2,734	2,741	
		Attend	2,772	2,736	2,727	2,716	2,699	2,722	2,686	2,717	2,720	2,727	2,725	2,730	2,734	2,741	

Source: RSP & Associates, LLC - March 2025

- Note 1: Student Projections are based on the residence of the student.
- Note 2: The Enrollment Model is based on a Head count of students by Planning Area at each facility
- Note 3: Transfers between Facilities are shown with Attend Projections
- Note 4: The Enrollment Model assumes ES(PK-5) and MS(6-8)
- Note 5: Each planning area is assigned the 2024/25 boundary
- Note 6: School capacity provided by the District
- Note 7: Reside is based on the student home address
- Note 8: Attend is based on which facility the student attends
- Note 9: Res/Att (Reside/Attend) are the students who reside in the attendance area that they have chosen to attend

Observations:

- Kipling Elementary School is projected to be **over capacity** from 2025/26 to 2034/35 (reside and attend enrollment)
- Walden Elementary School is projected to be **over capacity** from 2025/26 to 2034/35 (reside and attend enrollment)
- Shepard Middle School is projected to be over capacity in 2026/27, 2028/29, 2032/33, and 2034/25 (attend enrollment)

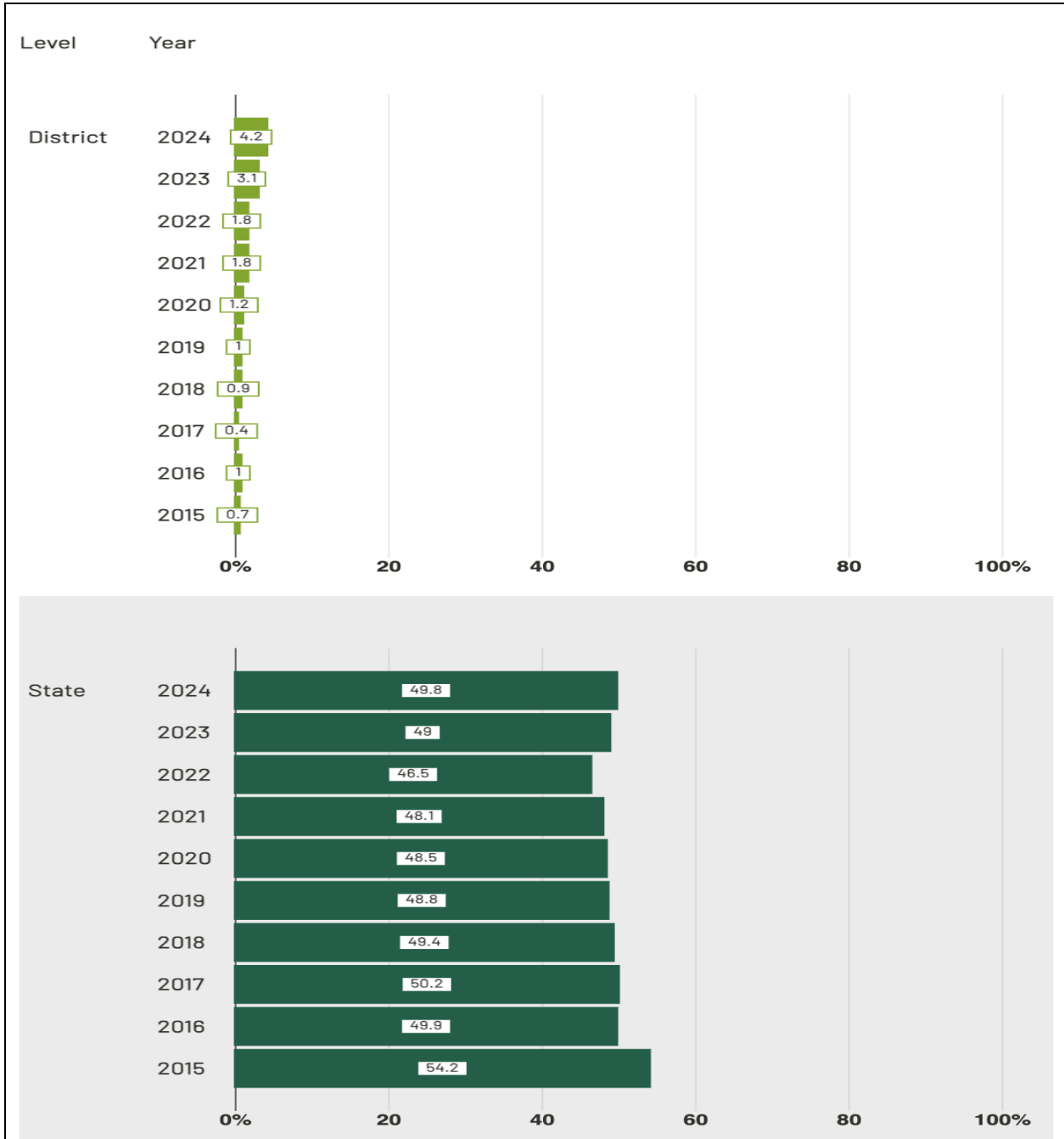
Main Takeaway: District-wide, capacity will be surpassed at the **elementary level** from 2025/26 to 2034/35 for reside and attend. Additional elementary capacity may be needed to adequately serve future student populations.

LOW INCOME & CHRONIC TRUANCY FIVE-YEAR DATA TREND

Low Income Students

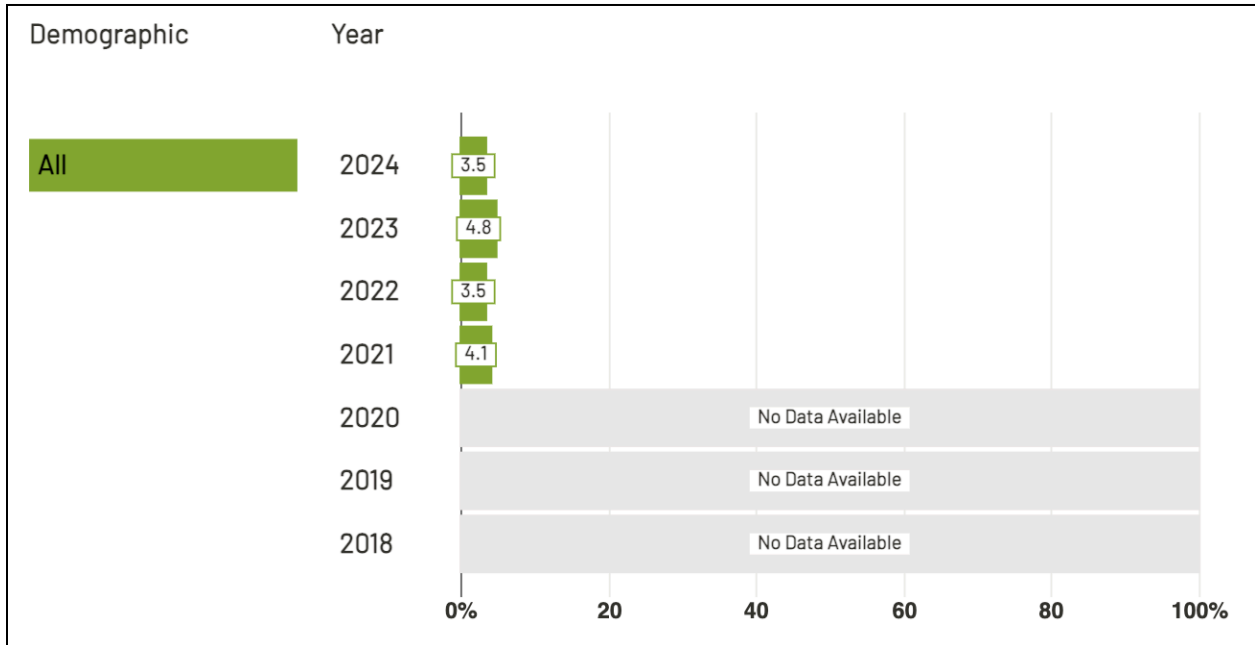
Students ages 3 to 17 meet the low-income criteria if they receive, or live in households that:

- receive public aid from the Supplemental Nutrition Assistance Program or Targeted Assistance for Needy Families;
- are classified as homeless, migrant, runaway, Head Start, or foster children;
- or live in a household where the household income meets (USDA) guidelines to receive free or reduced-price meals.



Chronic Truancy

Illinois law defines a “chronic truant” as a student who misses 5 percent of school days within an academic year without a valid excuse. The count of chronically truant students does not include students with excused absences.



**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
STAFFING LEVELS - FULL-TIME EQUIVALENTS**

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED
Administration						
District Administration	10	10	10	11	10	9
School Administration	12	12	12	12	12	12
Business Administration	2	3	2	2	2	2
Operations & Maintenance Administration	1	1	1	1	1	1
<i>Subtotal Administration</i>	25	26	25	26	25	24
Teachers/Certified Staff						
Elementary School Certified Staff	90	84	86	87	87	88
Middle School Certified Staff	58	58	58	58	54.67	52.67
Specials (Art, Music, PE, Etc.) Certified Staff	41	41	41.4	41	41	41
Special Education Certified Staff	45	51	53.5	51.5	50.62	50.62
Social Work, Guidance, Speech & Other SPED Certified Staff	22.6	24	25.8	26.8	26.82	29
Health & Psychologists Certified Staff	8	8	8	8	7.82	7.92
Library & Instructional Improvement Certified Staff	25	26	25.8	25.8	25.82	26
Gifted Certified Staff	5	4	4	4	4	4
<i>Subtotal Teachers/Certified Staff</i>	294.6	296	302.5	302.0	297.8	299.2
Support Staff						
Special Education Support Staff	50.5	50	50.5	50.5	50.5	50.5
Health Services Support Staff	6	6	6	6	6	6
Library/Media Services Support Staff	6	6	6	6	6	0
District Administrative Support Staff	10	11	11	11	11	11
School Administrative Support Staff	12	12	12	12	12	12
Operations & Maintenance Support Staff	6	6	7	7	7	5
<i>Subtotal Support Staff</i>	90.5	91	92.5	92.5	92.5	84.5
Total Full-Time Equivalents	410.10	413.00	420.00	420.48	415.25	407.71
Student Enrollment	2952	2772	2736	2727	2709	2699

School District Financial Profile

Deerfield SD 109
Elementary
34-049-1090-02

Located in : Deerfield Lake
Superintendent: Mr. Michael V Simeck

Basis of Accounting: Accrual
Under Tax Cap: Yes

Historical Data

Financial Indicators :

Fund Balance to Revenue Ratio :

	2019	2020	2021	2022	2023	Score
	0.32	0.356	0.349	0.349	0.343	4
						Weighted Score 1.40

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by
Total Revenue

20,446,618
59,582,227

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.

Expenditure to Revenue Ratio :

	2019	2020	2021	2022	2023	Score
	0.99	0.93	0.981	0.981	0.960	4
						Weighted Score 1.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by
Total Revenues

57,182,962
59,582,227

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.

Days Cash on Hand :

	2019	2020	2021	2022	2023	Score
	309	318	324	325	341	4
						Weighted Score 0.40

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by
Expenditures per Day

54,107,239
158,842

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.

% of Short-Term Borrowing Max. Remaining :

	2019	2020	2021	2022	2023	Score
	100.00	100.00	100.00	100.00	100.00	4
						Weighted Score 0.40

Tax Anticipation Warrants
Short-Term Debt Max. Available

0
48,320,954

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

% of Long-Term Debt Margin Remaining :

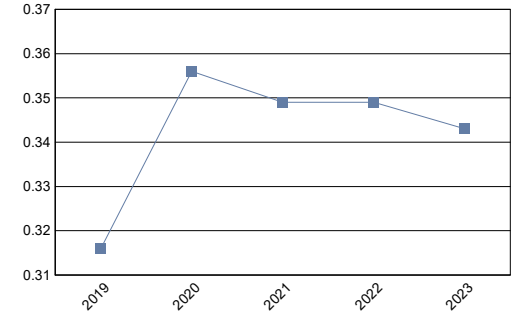
	2019	2020	2021	2022	2023	Score
	82.82	82.84	83.650	83.65	85.01	4
						Weighted Score 0.40

Long-Term Debt Amount

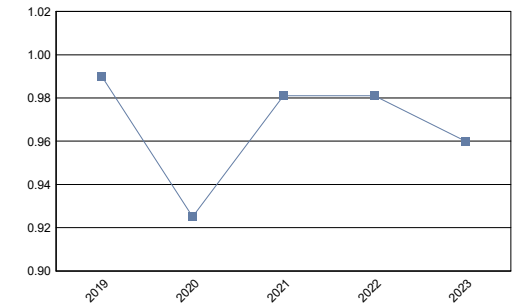
17,500,000

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

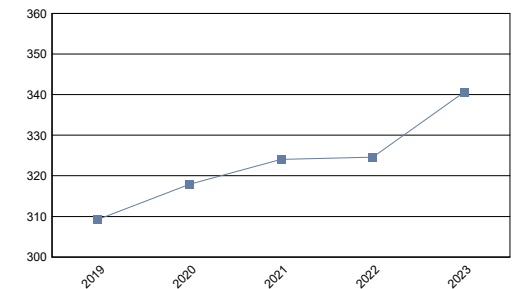
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



130

FY 22 Profile Score 4.00

FY 23 Profile Score 4.00

Recognition

School District Financial Profile

Deerfield SD 109
Elementary
34-049-1090-02

Located in : Deerfield Lake
Superintendent: Mr. Michael V Simeck

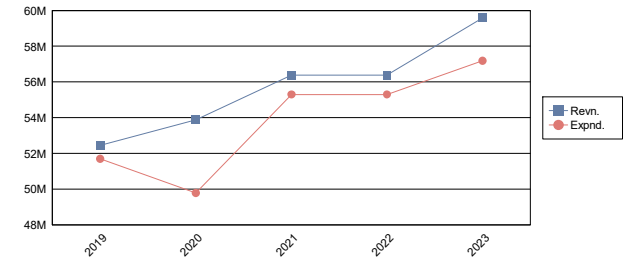
Basis of Accounting: Accrual
Under Tax Cap: Yes

Historical Data

***Operating Funds Summary :**

	2019	2020	2021	2022	2023
Beginning Fund Balance	15,899,620	16,575,136	20,197,394	20,197,394	19,672,701
+ Revenues	52,446,440	53,871,765	56,383,779	56,383,779	59,582,227
- Expenditures	51,704,525	49,780,399	55,299,124	55,299,124	57,182,962
= Results of Operations	741,915	4,091,366	1,084,655	1,084,655	2,399,265
+ Other Receipts and Adjustments	(66,399)	(1,514,853)	(1,609,348)	(1,609,348)	(1,625,348)
Ending Fund Balance	16,575,136	19,151,649	19,672,701	19,672,701	20,446,618
Working Cash Ending Fund Balance	0	0	0	0	0

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.

FUND BALANCE

Why should districts have reserves?

All districts should maintain a reserve fund—or fund balance—to address revenue shortfalls or unanticipated expenditures, to provide liquidity, and to help stabilize tax rates. In good times it is fiscally prudent to use a portion of budget surpluses to help create, sustain, or increase the size of general fund reserves.

The Government Finance Officers Association (GFOA) suggests that the following factors influence the need for a fund balance:

- Liquidity—School districts receive the bulk of their revenues through local property taxes which are received twice per year. However, expenditures occur more evenly throughout the year. Without adequate reserves, a district would have to borrow money (and incur associated interest costs) to cover expenses through tax anticipation warrants or working cash bonds.
- Exposure to significant one-time outlays—A fund balance may act as emergency funds in case of a natural disaster, state budget cuts, immediate capital needs, escalating mandates, or distress in the local economy.
- Predictability of revenue/volatility of expenses—Having an adequate fund balance can allow the district to avoid curtailing programs and staff during tough economic times, delayed tax receipts, and periods of rapid growth. It can also smooth the growth in taxes to avoid the need for referenda.

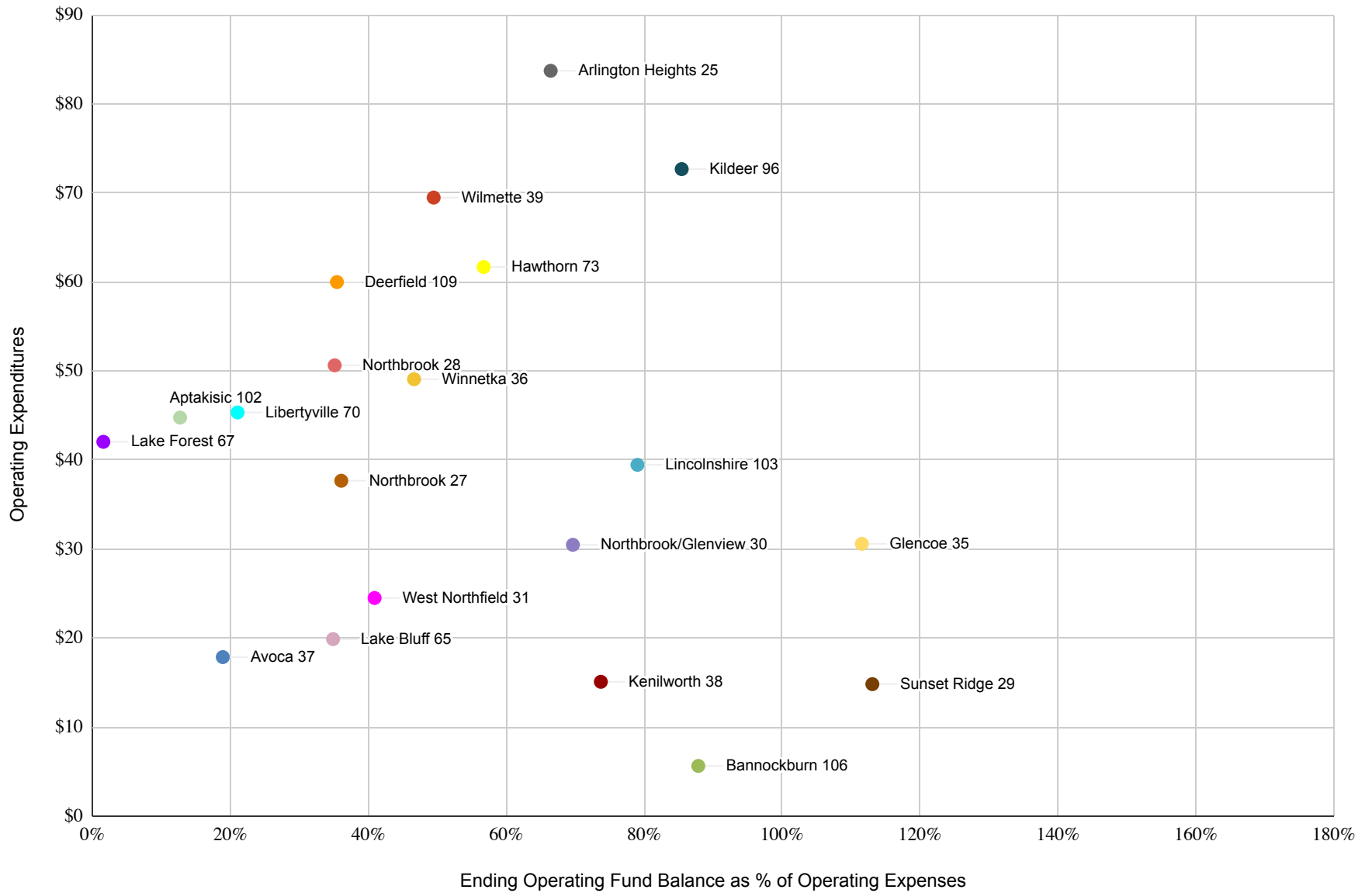
How large should a fund balance be?

The credit rating agencies regularly monitor the size of governmental fund balances. These agencies prefer large reserves so that there is greater assurance that debt service payments will be made. Maintaining a healthy fund balance can lower borrowing costs and ensure access to capital. However, if a district consistently maintains large reserves, it may raise concerns from taxpayers and citizens' groups that the governmental entity is taxing too much without demonstrating adequate need.

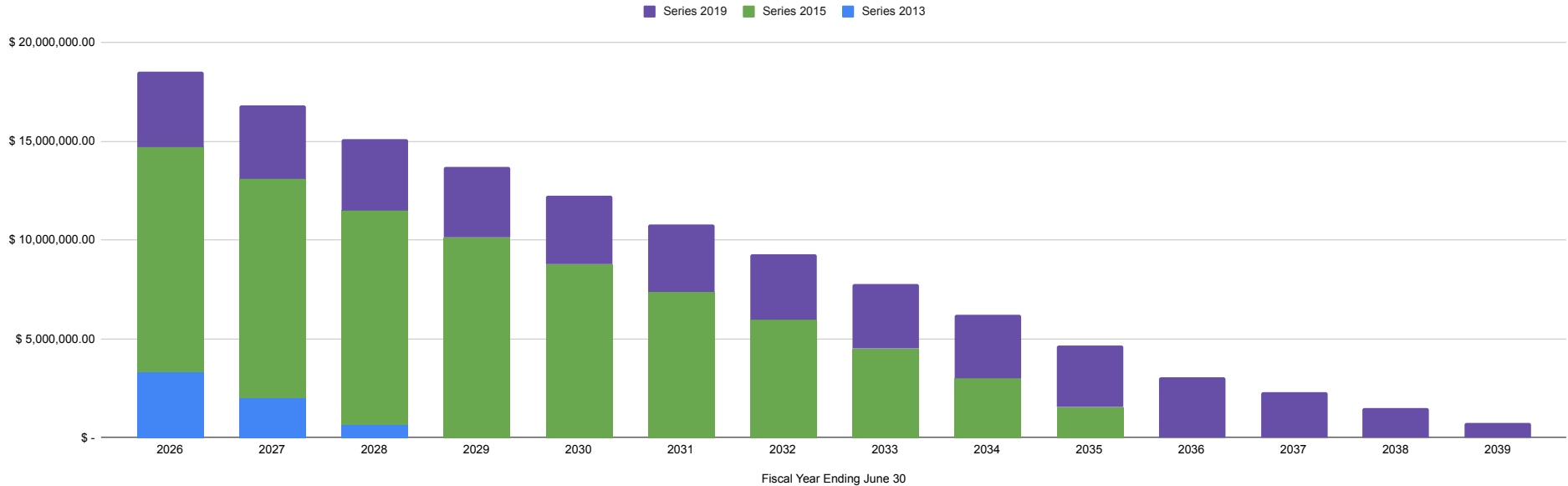
The appropriate size of a fund balance varies widely by district according to their sensitivity to the above criteria. However, there are some general guidelines:

- The GFOA recommends a minimum of 2 months (or about 16%) of operating revenues or operating expenses.
- The Illinois State Board of Education requires districts to maintain a fund balance to revenue (or operating expense assuming a balanced budget) ratio of at least 25% to achieve the highest score on its Financial Strength Profile.
- In Districts with late fall distribution of the second installment of property taxes, a balance of 30-35%—about 4 months of expenses or higher—may be necessary to avoid borrowing.

2023-24 Operating Fund Balance



Outstanding Bonded Debt (Including Interest Payments)



Year	Series 2013			Series 2015			Series 2019			Total All Issues		
	Limited Tax Bonds \$8,975,000 - Issued Sept. 23, 2013			Limited Tax Bonds \$9,270,000 - Issued May 14, 2015			Limited Tax Bonds \$2,915,000 - Issued October 1, 2019			Total	Total	Total
Ending June 30	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Int Rate	Principal	Interest	Principal	Interest	Debt Service
2026		\$ 1,195,000.00	\$ 101,100.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 488,747.50	\$ 1,683,747.50
2027		\$ 1,275,000.00	\$ 51,700.00		\$ -	\$ 315,647.50		\$ -	\$ 72,000.00	\$ 1,275,000.00	\$ 439,347.50	\$ 1,714,347.50
2028		\$ 655,000.00	\$ 13,100.00		\$ 360,000.00	\$ 310,787.50		\$ -	\$ 72,000.00	\$ 1,015,000.00	\$ 395,887.50	\$ 1,410,887.50
2029		\$ -	\$ -		\$ 1,080,000.00	\$ 291,077.50		\$ -	\$ 72,000.00	\$ 1,080,000.00	\$ 363,077.50	\$ 1,443,077.50
2030		\$ -	\$ -		\$ 1,135,000.00	\$ 260,053.75		\$ -	\$ 72,000.00	\$ 1,135,000.00	\$ 332,053.75	\$ 1,467,053.75
2031		\$ -	\$ -		\$ 1,195,000.00	\$ 225,955.00		\$ -	\$ 72,000.00	\$ 1,195,000.00	\$ 297,955.00	\$ 1,492,955.00
2032		\$ -	\$ -		\$ 1,260,000.00	\$ 188,815.00		\$ -	\$ 72,000.00	\$ 1,260,000.00	\$ 260,815.00	\$ 1,520,815.00
2033		\$ -	\$ -		\$ 1,330,000.00	\$ 143,000.00		\$ -	\$ 72,000.00	\$ 1,330,000.00	\$ 215,000.00	\$ 1,545,000.00
2034		\$ -	\$ -		\$ 1,410,000.00	\$ 88,200.00		\$ -	\$ 72,000.00	\$ 1,410,000.00	\$ 160,200.00	\$ 1,570,200.00
2035		\$ -	\$ -		\$ 1,500,000.00	\$ 30,000.00		\$ -	\$ 72,000.00	\$ 1,500,000.00	\$ 102,000.00	\$ 1,602,000.00
2036		\$ -	\$ -		\$ -	\$ -		\$ 700,000.00	\$ 63,687.50	\$ 700,000.00	\$ 63,687.50	\$ 763,687.50
2037		\$ -	\$ -		\$ -	\$ -		\$ 725,000.00	\$ 46,312.50	\$ 725,000.00	\$ 46,312.50	\$ 771,312.50
2038		\$ -	\$ -		\$ -	\$ -		\$ 735,000.00	\$ 28,062.50	\$ 735,000.00	\$ 28,062.50	\$ 763,062.50
2039		\$ -	\$ -		\$ -	\$ -		\$ 755,000.00	\$ 9,437.50	\$ 755,000.00	\$ 9,437.50	\$ 764,437.50
Totals		\$ 3,125,000.00	\$ 165,900.00		\$ 9,270,000.00	\$ 2,169,183.75		\$ 2,915,000.00	\$ 867,500.00	\$ 15,310,000.00	\$ 3,202,583.75	\$ 18,512,583.75

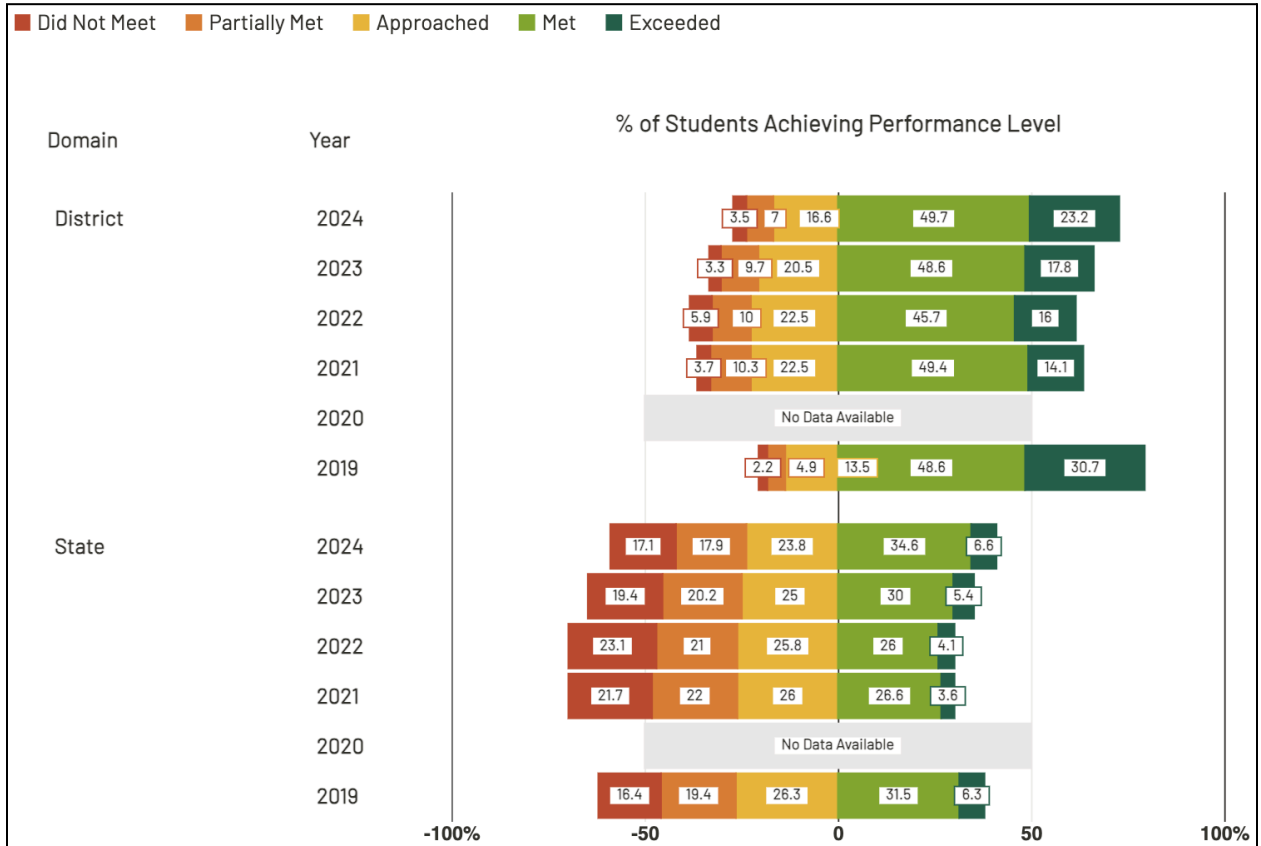
Amount Available in Debt Service Fund as of June 30, 2025 \$ 196,704.00
 Amount to be Provided for Payment of General Long-Term Debt \$ 18,315,879.75

Series 2013 were issued for state-mandated Life Safety capital projects.

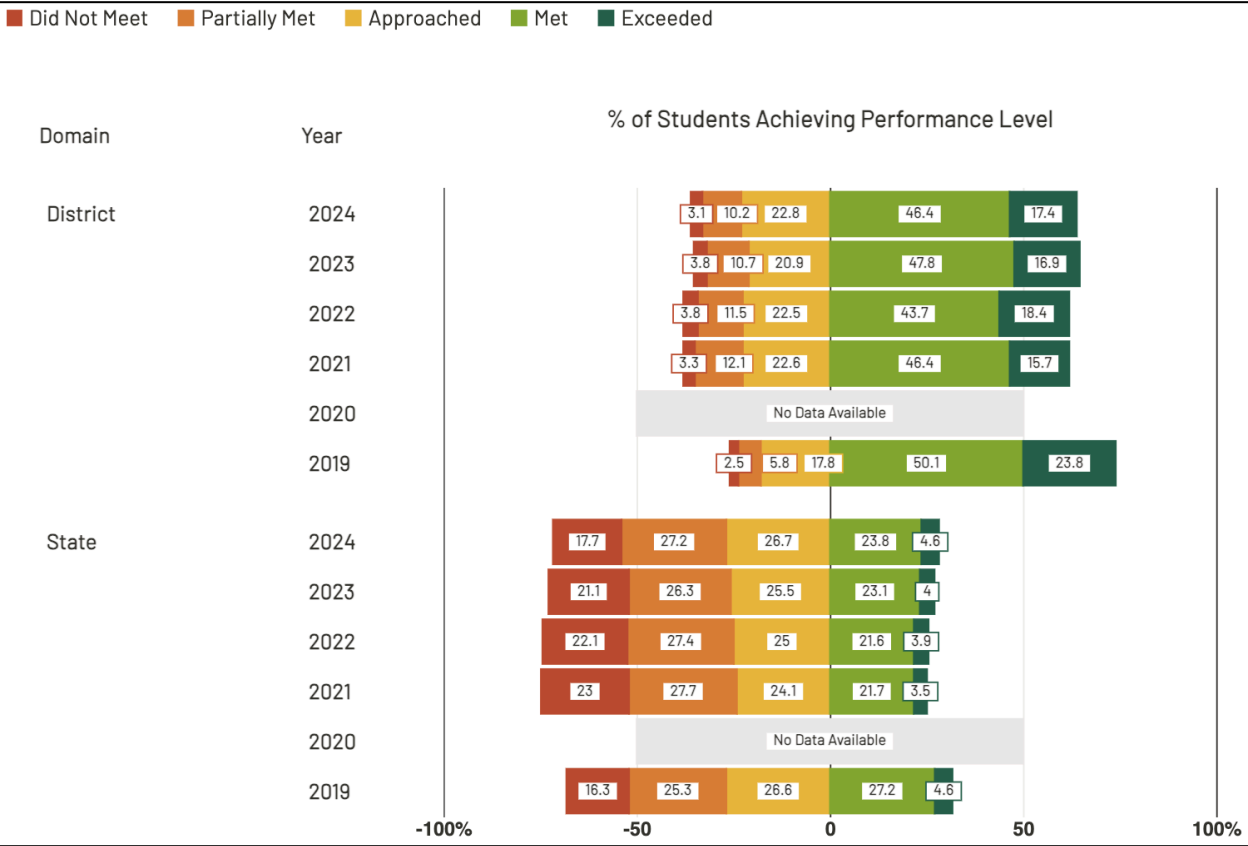
Series 2015 partially refunded 1999 and 2010 and were issued to help defray the cost of middle school science lab renovations.

Series 2019 partially refunded 2010 bonds; the District took on no "new debt," but instead took advantage of favorable market conditions to reduce overall debt

2024 ILLINOIS ASSESSMENT OF READINESS (IAR) ENGLISH LANGUAGE ARTS RESULTS BY GRADE LEVEL



2024 ILLINOIS ASSESSMENT OF READINESS (IAR) MATHEMATICS RESULTS BY GRADE LEVEL



**2024 ILLINOIS ASSESSMENT OF READINESS (IAR) BENCHMARK DISTRICT
COMPARISONS - ELA**

PEER DISTRICTS 2024							
% MEETING/EXCEEDS							
DISTRICT	OVERALL	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8
	ELA	ELA	ELA	ELA	ELA	ELA	ELA
Aptakisic-Tripp CCSD 102	66	60	63	62	72	73	67
Arlington Heights SD 25	63	52	62	71	55	68	73
Avoca SD 37	77	57	70	83	82	90	75
Bannockburn SD 106	80	81	65	90	81	77	88
Deerfield SD 109	73	61	66	64	84	84	79
Glencoe SD 35	74	66	69	67	83	74	84
Glenview CCSD 34	65	59	62	65	69	68	63
Hawthorn SD 73	53	40	47	59	55	60	59
Kenilworth SD 38	75	61	74	72	82	80	90
Kildeer Countryside CCSD 96	71	55	64	73	76	77	77
Lake Bluff ESD 65	65	45	56	59	79	83	69
Lake Forest SD 67	68	57	67	60	82	74	79
Libertyville SD 70	74	53	75	71	77	84	85
Lincolnshire-Prairieview SD 103	78	63	67	79	83	84	87
North Shore SD 112	59	50	66	61	56	64	54
Northbrook ESD 27	82	77	80	78	88	81	85
Northbrook SD 28	81	72	78	82	81	82	87
Northbrook/Glenview SD 30	82	70	68	87	91	88	86
Sunset Ridge SD 29	81	53	80	82	89	93	98
West Northfield SD 31	65	46	59	66	70	70	78
Wilmette SD 39	52	69	77	74	86	82	80
Winnetka SD 36	72	70	72	71	79	66	76

**2024 ILLINOIS ASSESSMENT OF READINESS (IAR) BENCHMARK DISTRICT
COMPARISONS - MATH**

PEER DISTRICTS 2024							
% MEETING/EXCEEDS							
DISTRICT	OVERALL	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8
	MATH	MATH	MATH	MATH	MATH	MATH	MATH
Aptakisic-Tripp CCSD 102	61	63	64	52	61	63	63
Arlington Heights SD 25	51	55	52	55	40	55	49
Avoca SD 37	66	68	61	66	46	82	71
Bannockburn SD 106	66	76	70	42	73	65	71
Deerfield SD 109	64	70	59	58	63	69	65
Glencoe SD 35	74	74	66	74	77	78	74
Glenview CCSD 34	58	60	59	52	54	61	61
Hawthorn SD 73	44	53	41	50	38	43	40
Kenilworth SD 38	67	75	69	60	68	66	64
Kildeer Countryside CCSD 96	63	67	65	66	54	59	68
Lake Bluff ESD 65	49	54	45	47	43	65	40
Lake Forest SD 67	62	70	69	51	52	71	60
Libertyville SD 70	56	64	68	57	41	50	54
Lincolnshire-Prairieview SD 103	74	69	66	76	68	80	81
North Shore SD 112	52	55	59	58	44	49	43
Northbrook ESD 27	73	79	61	68	79	75	76
Northbrook SD 28	74	78	79	73	68	73	75
Northbrook/Glenview SD 30	82	87	74	80	86	83	78
Sunset Ridge SD 29	75	66	71	74	77	76	88
West Northfield SD 31	56	55	56	55	56	54	62
Wilmette SD 39	54	66	66	67	62	71	54
Winnetka SD 36	72	77	73	69	68	76	68

GLOSSARY

Accrual Basis—Basis of accounting where revenues are recorded when levied, and expenditures are recorded as soon as they result in liabilities—regardless of when the revenue is actually received or the payment is actually made.

Amortization—The gradual elimination of a liability, such as a debt, in regular payments over a specified period of time. Such payments must be sufficient to cover both principal and interest.

Annual Statement of Affairs (ASA)—A financial report that all school districts need to file with the Illinois State Board of Education (ISBE). This report details the district's financial status, including information on funds, tax rates, equalized assessed valuation, enrollment, and employee compensation.

Association of School Business Officials (ASBO)—A professional association committed to providing their members with programs, services, and a global network that promote the highest standards of school business management practices, professional growth, and the effective use of educational resources.

Assessed Value—The value placed on property for tax purposes, and used as the basis of division of the tax burden. This amount is subject to the State equalization factor and the deduction of exemptions.

Benchmarking—A measurement of performance of the District against similarly socioeconomic and demographic districts.

Board of Education—An elected board consisting of seven members, created according to State law, and vested with responsibilities for educational activities within a geographic area. The Board establishes policy, hires the Superintendent, and governs the operations of the district.

Bond—A written promise to pay a specific sum of money (face value) at a fixed time in the future (maturity). Bonds carry an interest rate that results in additional monies that must also be repaid to the lender.

Budget—A plan of financial operation representing an estimate of proposed expenditures for a given period or purpose, and the proposed means of financing them.

Budgetary Control—The control or management of the business affairs of the district in accordance with an approved budget. Management carries a responsibility to keep expenditures within the authorized amount.

Capital Budget—A plan of proposed capital spending, and the means of financing such spending for the current fiscal period. It is generally part of the districts overall budget.

Capital Projects Fund—The fund that accounts for financial resources to be used for the acquisition, construction, or improvement of major capital facilities.

Categorical State Aid—Revenue allocated by the State for various categories of programs administered by the local district. Examples of categorical state aid include funds for special education, vocational education, transportation, school breakfast and lunch, bilingual education and textbooks, and others. These funds do not cover the entire program cost, but must be supplemented by other district revenue.

Consumer Price Index (CPI)—A measure that examines the weighted average of prices of a basket of consumer goods and services—such as transportation, food, and medical care. It is calculated by taking price changes for each item in the predetermined basket of goods and calculating an average.

Corporate Personal Property Replacement Taxes (CPPRT or Replacement Taxes)—Revenue collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were eliminated.

Debt—An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes.

Debt Limit—The maximum amount of general obligation debt which is permitted by law.

Debt Service—Expenditures for the retirement of debt and the payment of interest.

Debt Service Fund—The fund that accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Deerfield Educational Association (DEA)—The exclusive representative for all regularly employed full-time and part-time certificated personnel for the purposes of collective bargaining.

Deerfield Educational Support Staff Association (DESSA)—The exclusive representative for all regularly employed noncertificated personnel for the purposes of collective bargaining.

Deficit—The excess of an entity's liabilities over its assets, or the excess of expenditures over revenues during a single accounting period.

Education Fund—The general operating fund of the District used to account for all financial resources except those that are required to be accounted for in another Fund.

Employee Benefits—May include health, dental, vision, life, long term disability, and workers compensation insurance as well as social security and retirement pension payments.

Encumbrance—The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Equalization—The application of a uniform percentage increase or decrease of values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor—The factor that must be applied to local assessments to result in an equalized assessed value of taxable property equal to one third of market value.

Equalized Assessed Value (EAV)—The assessed value multiplied by the State equalization factor. This results in the value of the property from which the tax rate is calculated after deducting any applicable exemptions.

Exemption—Removal of property from the tax base. Exemption may be partial, such as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes.

Expenditure—A charge incurred, whether paid or unpaid, for current costs, capital outlay, or debt service.

Extension—The process by which the County Clerk determines the tax rate needed to raise the revenue (levy) certified by each school district in the country. It is the actual dollar amount billed to the taxpayers in a district.

Facilities Development Committee (FDC)—A group of individuals (often including school board members, administrators, staff, parents, and community members) responsible for guiding and overseeing the planning, development, and management of educational facilities

Fiduciary Funds—Funds that account for assets held by the District in a trustee capacity, or as an agent for individuals, private organizations, other governments, or other funds.

Fire Prevention and Safety Fund—A restricted fund to be used by schools to correct Health and Life Safety violations. It may also be used for asbestos abatement, roof repair or replacement, building replacement, energy conservation, security measures, accessibility needs, paving repairs, and other projects identified as necessary to maintain healthy and safe buildings.

Fiscal Year (FY)—The fiscal year for Illinois School districts begins on July 1 and ends on June 30.

Full Time Equivalent (FTE)—An amount of employed time, expressed as a percentage, where 1 FTE represents one full time employee for 1 full year.

Function—A group of related activities aimed at accomplishing a major service or program, such as instruction, supporting services, community services, or others.

Fund—Funds are individual accounting entities with a self-balancing set of accounts.

Fund Balance—The excess of assets of a fund over its liabilities and reserves.

Government Finance Officers Association (GFOA)—Association for public-sector finance professionals in the United States and Canada.

Grants—Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity, or facility.

Health Maintenance Organization (HMO)—A type of health insurance plan that usually limits coverage to care from doctors who work for or contract with the HMO.

Illinois Assessment of Readiness (IAR)— The state assessment and accountability measure for Illinois students enrolled in a public school district. IAR assesses the Illinois Learning Standards incorporating the Common Core and will be administered in English language arts and mathematics to all students in grades 3-8.

Individuals with Disabilities Education Act (IDEA)—The Individuals with Disabilities Education Act (IDEA) is a law that makes available a free appropriate public education to eligible children with disabilities.

Instruction—The activities dealing directly with the teaching of students or the improvement of instruction.

Levy—The total taxes imposed by a government unit.

Municipal Retirement/Social Security Fund—The fund that accounts for activity that relates directly to the District's share of pension costs associated with maintaining staff. This fund covers employer pension costs such as Illinois Municipal Retirement and Social Security.

Object—A category that describes the service or commodity obtained as a result of a specific expenditure. The object categories are salaries, benefits, purchased services, supplies and materials, capital outlay, other transfers, and tuition.

Operating Expenses Per Student—Includes all costs associated with a district's operating costs over the regular school year, such as transportation, building maintenance, salaries, and others.

Operating Funds—The Funds that account for the resources used to fund the day-to-day operations of the district. These funds generally include the Education, Operations & Maintenance, Transportation, Municipal Retirement/Social Security, and Working Cash Funds.

Operations and Maintenance Fund—Fund that accounts for activity relating to the maintenance of district facilities and fixed assets.

Partnership for Assessment of Readiness for College and Careers (PARCC)—A modern assessment that replaced previous state standardized tests.

Preferred Provider Organization (PPO)—A type of health plan that contracts with medical providers, such as hospitals and doctors, to create a network of participating providers.

Property Tax Extension Limitation Law (PTELL)—A law designed to slow the rate of growth in taxes by limiting the increase in property tax extensions (excluding taxes for Debt Service) to the lesser of 5% or the percent increase in the National Consumer Price Index for All Urban Consumers (CPI-U) for the previous levy year—plus an additional amount for new property just added to the tax base.

Response to Intervention (RtI)—A multi-tier approach to the early identification and support of student academic and behavioral needs.

Tax Increment Finance (TIF) District—A specially designated district used as a way to spur economic growth with the hope of encouraging new economic development and jobs. When a TIF is created, future tax revenue from the increased site value generated by development (the tax increment) is dedicated to finance the debt issued to pay for the project.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Transportation Fund—The fund that accounts for activity that relates to the transportation of students to and from school on a daily basis, and for additional interscholastic activities.

Working Cash Fund—A reserve fund from which available cash may be loaned to any fund for which taxes are levied. Deerfield Public Schools District 109 does not maintain a Working Cash Fund.