Final Annual Budget

2025-2026



EVANSTON TOWNSHIP HIGH SCHOOL
DISTRICT 202

Evanston, Illinois

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202
COOK COUNTY

1600 Dodge Avenue

Evanston, Illinois 60201

Fiscal Year 2026 Final Budget

Board of Education

Patricia Savage-Williams	President	04/2029
Monique Parsons	Vice President	04/2027
Mirah Anti	Member	04/2029
John Martin	Member	04/2029
Patricia Maunsell	Member	04/2029
Elizabeth Rolewicz	Member	04/2027
Leah Piekarz	Member	04/2027

District Administration

Marcus Campbell	Superintendent
Quiana McNeal	Principal
Kendra Williams	Chief Financial Officer
Scott Bramley	Associate Superintendent for Human Resources and Administrative Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Evanston Township High School District 202

Illinois

District received this award for nine consecutive years



Executive Director

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ALPHABETICAL INDEX 2025-26 TENTATIVE BUDGET		
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EXECUTIVE SUMMARY



September 2025

To the Board of Education:

We are proud to present the Fiscal Year 2026 Final Budget to the District 202 Board of Education and the school community. This document reflects our ongoing commitment to transparency, accountability, and excellence in educational and operational planning. We welcome the opportunity to engage in meaningful dialogue about this budget and its alignment with our district goals and strategic priorities.

For the 19th consecutive year, the ETHS operational budget is balanced, with projected revenues meeting or exceeding projected expenditures. While this is a significant achievement, it is not without significant challenges. As with all budget development, this year's process has been shaped by external factors: changes to state and federal funding, persistent inflation driving up the costs of essential goods and services, significant increases in outplacement tuition costs, and active federal proposals that could lead to further reductions in education funding. These realities continue to influence our budget assumptions and projections.

We have taken several proactive measures to strengthen our financial position and ensure resources are used strategically. These efforts include implementing zero-based budgeting, strengthening budget oversight, advancing sustainability initiatives that generate long-term savings, and evaluating the costs of programs and materials in relation to their impact on student outcomes and alignment with district priorities. We are also conducting a thoughtful review of our organizational structure to ensure staffing and resources are utilized in a manner that most effectively meets student needs.

Our conservative approach to revenue forecasting ensures that we can maintain fiscal stability while avoiding midyear shortfalls. Equally important is the disciplined administration of our budget throughout the year amid sustained pressure on district finances. This collective effort has contributed to ETHS's long-standing financial strength and has been consistently recognized with national awards and our AAA bond rating, maintained since 2008.

Overview of the FY 2026 Budget

The total FY 2026 is $118.4 million, a 4% increase over FY 2025. The operating budget is $102.4 million, which represents a 2.9% increase from last year. This budget reflects continued conservative planning and cost containment, particularly around personnel, most of which are governed by contractual agreements. It also includes a planned $900,000 transfer to the Debt Service Fund to satisfy payments due on debt certificates.

State and Federal Funding Considerations

The 2025-26 school year will mark the eighth year of the Evidence-Based Funding (EBF) model adopted by the Illinois State Board of Education (ISBE). Under current conditions, we do not anticipate increases in state revenue; however, no reductions are expected in the immediate term. That said, flat

funding remains a long-term concern—especially if enrollment declines or if the State of Illinois does not meet its EBF funding obligations.

We remain cautious amid continued conversations at the state level regarding a potential property tax freeze and possible pension reform. Should legislation shift the normal cost of TRS pensions to districts, ETHS could face over $2 million in new annual expenses. At the federal level, we are navigating significant uncertainty around the future of U.S. Department of Education funding. Proposed federal budget cuts could have a direct impact on our district's ability to sustain critical supports and services. Programs we rely on to support vulnerable students, close opportunity gaps, and expand college and career access are potentially at risk. We are evaluating how potential changes could affect key programs and preparing contingency plans to minimize disruptions to student learning and well-being.

Guided by our student-focused, values-based budgeting approach, we remain committed to making decisions that prioritize the needs of our students, even in times of financial uncertainty. Our goal is to ensure that students continue to receive an excellent educational experience and that they feel minimal impact from any external funding challenges. Equity remains central to our work, as we strive to support the academic success and well-being of every student.

Inflation and Tax Caps

ETHS continues to operate under property tax caps that do not keep pace with the rising costs of supplies, utilities, healthcare, and compensation. This year's budget is constrained by a 2023 CPI of 3.4% and a 2024 CPI of 2.9%, with a 10-year average of just 2.7%. Inflation remains a major challenge, but careful financial stewardship has enabled us to maintain our commitments and financial position without compromising services.

Alignment with District Goals

This values-based budget supports the goals adopted by the Board of Education and prioritizes student learning, well-being, equity, and post-high school success. Highlights include:

- Academic and well-being supports to address diverse learning and social-emotional needs of our students
- Expanded literacy interventions facilitated in the Literacy Lab
- Programming for students facing school refusal and attendance concerns
- Sustained investments in counseling, nursing, and social work services
- Continued in-house athletic training services to ensure continuity, quality of care, and student connection
- Continued funding for dedicated Section 504 case managers to support students who need additional accommodations
- Sustained funding for key equity initiatives to support access to equal opportunities for all students
- Support for districtwide equity and anti-racist training
- Continued expansion of the new Multilingual Services Department
- Creating Career Pathways initiatives including college, certification, and workforce development
- New programming in Health Sciences

- Ongoing 1:1 technology program, including Chromebooks for new students and hotspots needed to support at-home learning
- Investment in professional learning and staff development through the Ecology of Professional Learning
- Continued STEAM and equity-based research partnerships with Northwestern University and Evanston/Skokie District 65
- Continued support for innovative and real life course offerings, such as our Geometry in Construction and Algebra in Entrepreneurship programs
- Strengthening MTSS systems, including intervention coordination and a new MTSS software platform, as well as a new position in Student Services to coordinate MTSS interventions focused on attendance, academic performance, and discipline
- Expansion of student wellness supports, including homebound instruction, hospital transitions, grief support, restorative justice, and more
- Sustained support for the ETHS Transition House and ETHS Day School
- Expansion of our Acknowledge, Care, Tell (ACT) initiative
- Expansion of dual-credit opportunities with Oakton Community College, including district-funded tuition for dual credit ETHS courses
- Sustained funding for key programs, including Academic Interventionists, Wildkit Academy, Academic Study Center, Advisory Study Hall, Student Success Center, College and Career Services, teamASAP, and more, in addition to on-site partnerships with Y.O.U. and Oakton Community College.
- Funding for E/LEAD, a new, four-year program that is designed to provide targeted, systemic support for students in the academic middle, taking a thoughtful approach to fostering leadership, identity development, and academic success.

Beyond these priorities, ETHS continues to invest in instructional materials, technology, library services, AVID, AP and dual-credit courses, the fine and performing arts, counseling, career education, preventative mechanical maintenance facility upgrades, and our exceptional co-curricular, extracurricular, and athletic programs—each contributing to the comprehensive educational experience our students receive.

ETHS is proud to be ranked in the top 3% of all high schools nationwide, prioritizing excellence, equity, and innovation. This budget reflects our commitment to ensuring that every student receives the highest quality education at our school. We place a high value on providing meaningful learning experiences, strong academic support, and opportunities that help all students succeed. Every line in this budget is guided by our belief that students deserve the very best, and we remain focused on protecting and investing in the programs, staff, and services that make that possible.

We recognize that the Board is fully committed to maintaining the strongest financial and educational position at Evanston Township High School District 202, and I am pleased to recommend the FY 2026 Final Budget for your review and consideration.

Sincerely,

Marcus A. Campbell, Ed.D.
Superintendent

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2025-26 FINAL BUDGET
EXECUTIVE SUMMARY

FINANCIAL OUTLOOK FOR FY 2026

The financial outlook for FY 2026 is that the District will continue to budget within its limited resources, and must also address longer term recovery issues associated with threats to federal funding and persistent inflation which surpasses our revenue streams. The full economic impact is still unknown, but the CPI (as it relates to the property tax levy) for 2025 was 3.4% and for 2026 will be 2.9%. A property tax freeze is still a very real threat to District revenues, particularly as lawmakers look to give constituents some relief as recovery from the pandemic and inflation.

The total operating expense budget proposed for District 202 is $102,399,000. This includes all operating funds and represents a 2.9% increase from FY 2025. Typically, the budget is 2-3% more than the previous year.

EDUCATION FUND: The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2025 are $91,062,000 and expenditures are $91,062,000. This represents an expenditure increase of 3% over the FY 2025 Education Fund final budget and will result in a balanced budget for FY 2026.

OPERATIONS AND MAINTENANCE FUND: The Operations and Maintenance Fund provides funding for the operation and maintenance of the District's buildings and grounds. Budgeted revenues and expenditures for FY 2026 are $9,255,000. Revenues and expenditures are flat when compared to FY 2025.

TRANSPORTATION FUND: The Transportation Fund is a Special Revenue fund that accounts for expenditures made for student transportation. Budgeted revenues and expenditures for FY 2026 are $1,658,000. This budget is 8.7% higher than FY 2025.

IMRF/SOCIAL SECURITY FUND: The IMRF Social Security Fund is a Special Revenue fund that accounts for expenditures made for employee retirement expenses. Budgeted revenues and expenditures for FY 2026 are $4,000,000. This budget is 6.1% higher than FY 2025.

BOND AND INTEREST FUND: The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs. Budgeted revenues and expenditures for FY 2026 are $4,050,000 and is a 1.7% decrease from FY 2025.

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2025-26 FINAL BUDGET
EXECUTIVE SUMMARY

FINANCIAL OUTLOOK FOR FY 2026 (CONTINUED)

WORKING CASH FUND: The Working Cash Fund is a Special Revenue fund that accounts for financial resources held by the District to be used as temporary inter-fund loans for working capital requirements to the Education Fund, the Operations and Maintenance Fund, and the Transportation Fund. Budgeted revenues for FY 2026 are $0.

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

TORT FUND: The Tort Fund will have revenues of and expenditures of $424,000 and is a 10% increase from FY 2025. This is a fund required by state law.

FINANCIAL STRATEGIES FOR FY 2026:

Several financial strategies will be employed for FY 2026:

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

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

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

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

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

ETHS DISTRICT 202

FY 2026 FINAL

BUDGET SUMMARY

	Estimated Fund Balance July 1, 2025	Budgeted Revenues FY2025-26	Budgeted Expenditures FY2025-26	Revenues Less Expenditures NET	Estimated Fund Balance June 30, 2026
OPERATING FUNDS					
Education	**$31,680,000**	**$91,062,000**	**$91,062,000**	**$0**	**$31,680,000**
Operations & Maintenance	**$4,610,000**	**$9,255,000**	**$9,255,000**	**$0**	**$4,610,000**
Transportation	**$2,440,000**	**$1,658,000**	**$1,658,000**	**$0**	**$2,440,000**
Working Cash	**$3,900,000**	**$0**	**$0**	**$0**	**$3,900,000**
Tort Fund	**$60,000**	**$424,000**	**$424,000**	**$0**	**$60,000**
TOTAL OPERATING FUNDS	**$42,690,000**	**$102,399,000**	**$102,399,000**	**$0**	**$42,690,000**
OTHER FUNDS					
Bond & Interest	**$920,000**	**$4,050,000**	**$4,050,000**	**$0**	**$920,000**
IMRF & Social Security	**$2,680,000**	**$4,000,000**	**$4,000,000**	**$0**	**$2,680,000**
Capital Improvements	**$2,800,000**	**$8,000,000**	**$8,000,000**	**$0**	**$2,800,000**
TOTAL OTHER FUNDS	**$6,400,000**	**$16,050,000**	**$16,050,000**	**$0**	**$6,400,000**
GRAND TOTAL	**$49,090,000**	**$118,449,000**	**$118,449,000**	**$0**	**$49,090,000**

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202

District Goals 2023-2028

Goal 1: Equitable and Excellent Education

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

Goal 2: Student Wellbeing

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

Goal 3: Fiscal Accountability

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

Goal 4: Community Engagement and Partnerships

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

Approved by the Board of Education on September 11, 2023

FINANCIAL SECTION



EVANSTON TOWNSHIP HIGH SCHOOL
FY 2025-26 FINAL BUDGET
FINANCIAL SECTION

REVENUE SUMMARY

The operating revenue budget proposed for District 202 is $102.4 million. This includes all operating funds – Education, Operations and Maintenance, Transportation and Working Cash Funds. This represents a 2.91% increase from FY 2025.

For the operating funds, property taxes continue to be the largest source of revenue consisting of 84% of all operating revenues (see chart). The next largest revenue category at 4% is Other Local Revenues.

PROPERTY TAXES: Evanston property owners pay property tax to multiple entities including District 202. The District's portion of the total property tax bill is slightly more than 25%.

Property taxes represent 84% of the total operating funds of the District. The operating funds consist of the Education, Operations and Maintenance, Transportation and Working Cash funds. In addition, property taxes are collected to pay for the Bond and Interest Fund which pays for the annual debt service on outstanding bonds and the IMRF fund which pays for retirement benefits for non-certified staff.

District 202 is a non-home rule form of government in Illinois and, as such, is subject to property tax caps. Those caps restrict the growth of the amount of property taxes collected to 5% or the Illinois Consumer Price Index – whichever is lower. The Consumer Price Increase (CPI) that is used under the tax cap formula is 3.4% for the 2024 levy and 2.9% for the 2024 levy. A property tax freeze is a continued threat.

Total property taxes to be received this year are estimated to be about $92.8 million. Property taxes for the operating funds are $85.7 million for FY 2026.

REVENUE SUMMARY - CONTINUED

CORPORATE PERSONAL PROPERTY REPLACEMENT TAX (CPPRT): The corporate personal property replacement (CPPRT) tax is part of the state income taxes that are collected and generally reflects the state of the Illinois economy. This tax is allocated to the Education, Operations and Maintenance, IMRF and Transportation Funds. For FY 26, the estimated revenue is $2.9 million. This is consistent with FY 25 and is based on actual revenue.

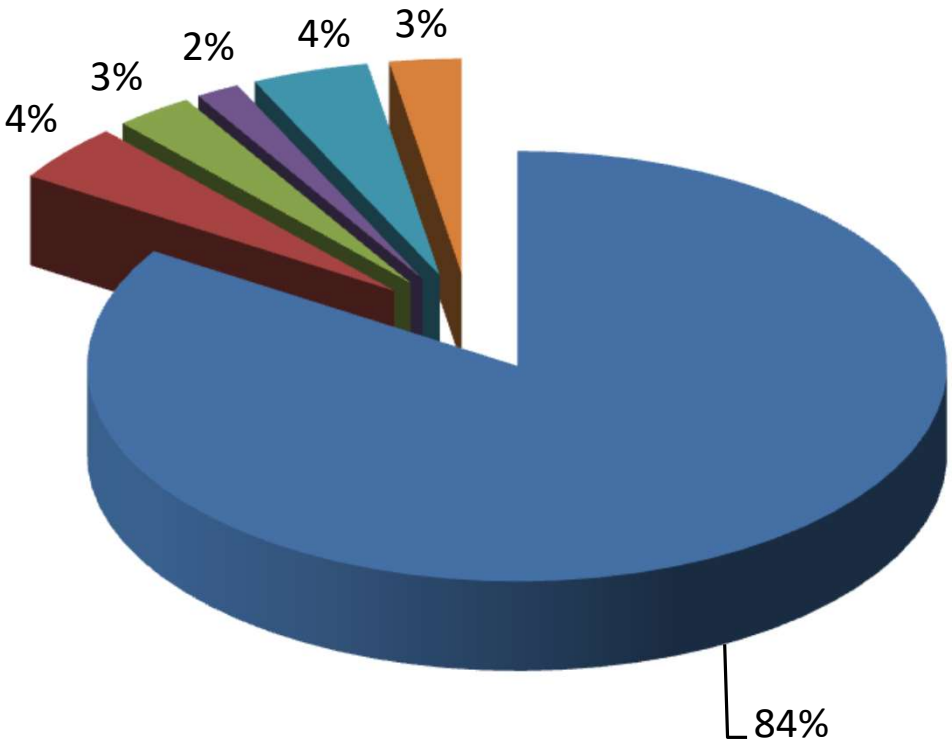
OTHER LOCAL REVENUES: Other Local Revenue is generated from tuition, interest on investments, food service income, student fees, and other local revenues. The amount budgeted for other local revenues is $4,675,000 and is down 7.7% from FY 2025.

EVIDENCE BASED FUNDING/GENERAL STATE AID: General State Aid was changed to the new Evidence Based Funding (EBF) model five years ago. This revenue stream includes what was formerly paid as General State Aid, TBE/TPI (Bilingual) grant, Special Ed Personnel and Special Ed Extraordinary grants. Overall, this revenue source is expected to remain flat for FY25 ($3 million) and possibly decrease in future years.

STATE CATEGORICAL AID: State Categorical Aid consists of monies received from the state that are aimed at specific needs and programs. These include such things as Special Ed Room and Board, Transportation, and some Bilingual Programs. Revenues for FY26 are estimated to increase 19.4% from FY 2025.

FEDERAL AID: Federal Aid represents the amount received from the federal government such as Title I/II funds as well as food subsidy funds. The District also receives IDEA money and DHS (Department of Human Services) funding. Total funding for FY26 is expected to remain flat in comparison to FY 2025.

OPERATING FUNDS REVENUES BY CATEGORY FISCAL YEAR 2025-2026





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

ETHS DISTRICT 202
OPERATING FUNDS FY 2026
REVENUE CATEGORIES

	FY 2025 Budget	FY 2026 Budget	Percent Change
Local Sources			
Property Tax	$83,668,000	$85,703,000	2.43%
Corporate Property Tax	$2,850,000	$2,870,000	0.70%
Other Local Revenues	$5,066,000	$4,675,000	-7.72%
Total Local Sources	$91,584,000	$93,248,000	1.82%
State Sources			
General State Aid/EBF	$3,000,000	$3,000,000	0.00%
Categorical State Aid	$1,406,000	$1,679,000	19.42%
Total State Sources	$4,406,000	$4,679,000	6.20%
Federal Aid	$4,481,000	$4,472,000	-0.20%
Transfers	($970,000)		
Total Revenue	$99,501,000	$102,399,000	2.91%

EVANSTON TOWNSHIP HIGH SCHOOL
FY 2025-26 FINAL BUDGET
FINANCIAL SECTION

EXPENDITURE SUMMARY

The operating expenditure budget proposed for District 202 is $102.4 million. This includes all the operating funds – Education, Operations and Maintenance, Transportation and Working Cash funds. This represents a 2.9% increase over FY 2025.

For the operating funds, salaries and benefits continue to dominate the costs. Salaries represent 70% (see chart) of the budget and fringe benefits are at 9%. This means nearly 80% of the budget is personnel cost-related. The next highest categories are purchased services at 8%, tuition at 7%, and supplies and materials at 5% of costs.

Salaries: Salaries are mainly determined by the labor contracts that are in at the District. The total salaries are estimated to be $72 million. This represents an overall increase of 5% from FY 2025.

Fringe Benefits: The benefits provided to our employees include health insurance, life insurance, optional dental insurance, and Social Security, Medicare, and pension expenses. Health insurance alone, the District's largest benefit expense, is expected to increase moderately for FY 2026. This increase is only calculated for half of the fiscal year because health insurance contracts are based on the calendar year not our fiscal year. This District also continues to subsidize retiree health insurance by allowing IMRF retirees into the District's plan and pays a payment to retirees for a portion of their premium. Total fringe benefit expenses are estimated to be $9.2 million which is 0.4% more than the FY 2025 budget.

Purchased Services: Purchased services expenditures for FY 2026 are estimated to be $8 million which is flat when compared to FY 2025.

Supplies and Materials: Supplies and materials are estimated to decrease by 5.5% for the FY 2026 budget for a total of $4.5 million.

EXPENDITURE SUMMARY - CONTINUED

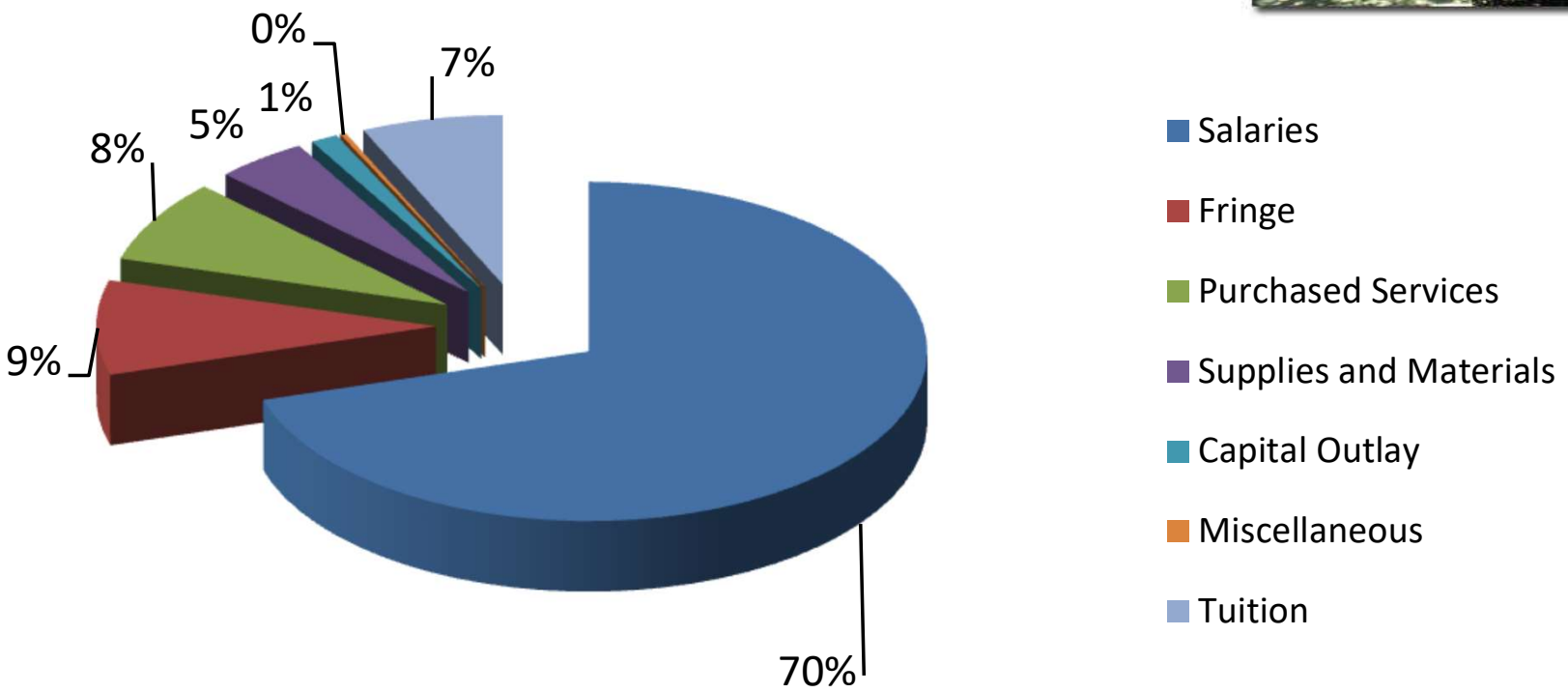
Capital Outlay: Capital outlay expenditures for FY 2026 (in the Ed and O&M Fund) amount to $1.3 million which is a 13.4% decrease from FY 2025.

Other Objects: Other objects expenditures for FY 2026 are $292,200 which is 16% lower than FY 2025.

Tuition: Tuition is expected to remain consistent in FY 2026. These costs are not always predictable, and have risen since historical lows during the pandemic.

OPERATING FUNDS EXPENSES BY CATEGORY
FISCAL YEAR 2025-2026





ETHS DISTRICT 202
OPERATING FUNDS FY 2026
EXPENDITURE CATEGORIES

	FY 2025 Budget	FY 2026 Budget	Percent Change
Salaries	$68,601,000	$72,063,050	5.05%
Fringe	$9,179,600	$9,219,350	0.43%
Purchased Services	$8,065,900	$8,090,800	0.31%
Supplies and Materials	$4,756,600	$4,495,600	-5.49%
Capital Outlay	$1,534,000	$1,328,000	-13.43%
Other Objects	$348,100	$292,200	-16.06%
Tuition	$7,015,000	$6,910,000	-1.50%
Total Expenditures	$99,500,200	$102,399,000	2.91%

EDUCATION FUND

The Education Fund is the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Budgeted revenues for FY 2026 are $90.8 million and expenditures are $90.8 million. This represents an expenditure increase of 2.6% over the FY 2025 Education Fund budget. This increase in budget is primarily due to wage increases.

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

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

FY 2025-2026 REVENUE BUDGET
FUND 10 - EDUCATION
LOCAL REVENUE

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.4.0000.000.0000.1111	LEVY SPRING PYMTS	$ 38,500,000	$ 39,616,000
10.4.0000.000.0000.1112	LEVY FALL PYMTS	$ 35,600,000	$ 36,600,000
10.4.0000.000.0000.1113	LEVY BACK TAX	$ (500,000)	$ (800,000)
10.4.0000.000.0000.1141	SPEC ED LEVY SPRING PYMTS	$ 194,000	$ 194,000
10.4.0000.000.0000.1142	SPEC ED LEVY FALL PYMTS	$ 183,000	$ 185,000
10.4.0000.000.0000.1143	SPEC ED BACK TAXES	$ (4,000)	$ (4,000)
10.4.0000.000.0000.1230	CORP PERS PROP REPL TAX	$ 2,700,000	$ 2,670,000
10.4.0000.000.0000.1314	TUITION - DAY CARE	$ 65,000	$ 80,000
10.4.0000.000.0000.1321	TUITION - SUMMER SCHOOL	$ 170,000	$ 170,000
10.4.0000.000.0000.1351	TUITION - POOL RENTAL	$ 195,000	$ 220,000
10.4.0000.000.0000.1510	INTEREST ON INVESTMENTS	$ 900,000	$ 1,000,000
10.4.0000.000.0000.1611	STUDENT A LA CARTE LUNCH	$ 175,000	$ 220,000
10.4.0000.000.0000.1612	STUDENT A LA CARTE BREAKFAST	$ 12,000	$ 12,000
10.4.0000.000.0000.1613	STUDENT A LA CARTE	$ 230,000	$ 240,000
10.4.0000.000.0000.1614	VENDING	$ 30,000	$ 30,000
10.4.0000.000.0000.1620	NUTRITION SRVCS ADULT SALES	$ 100,000	$ 100,000
10.4.0000.000.0000.1630	GARDEN EDIBLE ACRE REV	$ 2,000	$ 3,000
10.4.0000.000.0000.1690	CATERING	$ 125,000	$ 150,000
10.4.0000.000.0000.1711	ADMISSION ATHLETICS	$ 35,000	$ 35,000
10.4.0000.000.0000.1720	STUDENT FEES/OBLIGATIONS	$ 585,000	$ 585,000
10.4.0000.000.0000.1721	TECHNOLOGY FEES	$ 125,000	$ 125,000
10.4.0000.000.0000.1722	GEN ACTIVITY FEES	$ 25,000	$ 25,000
10.4.0000.000.0000.1723	DRIVER ED FEES	$ 12,000	$ 10,000
10.4.0000.000.0000.1724	ACTIVITY FEES	$ 160,000	$ 160,000
10.4.0000.000.0000.1930	CITY OF EVANSTON FOOD REV	$ 140,000	$ 100,000
10.4.0000.000.0000.1941	FOOD - DISTRICT 65	$ 540,000	$ 540,000
10.4.0000.000.0000.1970	TIF REIMBURSEMENT	$ 150,000	$ 200,000
10.4.0000.000.0000.1998	E-RATE REVENUE	$ 400,000	$ -
10.4.0000.000.0000.1999	LOCAL MISC REV	$ 150,000	$ 200,000
	TOTAL EDUCATION FUND REVENUES FROM LOCAL SOURCES	**$ 80,999,000**	**$ 82,666,000**

FY 2025-2026 REVENUE BUDGET
FUND 10 - EDUCATION
STATE REVENUE

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.4.0000.000.0000.3001	EVIDENCE-BASED FUNDING	$ 3,000,000	$ 3,000,000
10.4.0000.000.0000.3100	SPEC ED PRIV FACILITY	$ 700,000	$ 850,000
10.4.0000.000.0000.3220	CTEI GRANT	$ 150,000	$ 170,000
10.4.0000.000.0000.3360	IL FREE LUNCH	$ 5,000	$ 4,000
10.4.0000.000.0000.3370	DRIVER EDUCATION	$ 13,000	$ -
10.4.0000.000.0000.3800	IL LIBRARY GRANT	$ 3,000	$ -
10.4.0000.000.0000.3999	OTHER STATE PROGRAMS	$ 10,000	$ -
	TOTAL EDUCATION FUND REVENUES FROM STATE SOURCES	**$ 3,881,000**	**$ 4,024,000**

FY 2025-2026 REVENUE BUDGET
FUND 10 - EDUCATION
FEDERAL REVENUE

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.4.0000.000.0000.4210	NATIONAL PAID LUNCH	$ 650,000	$ 500,000
10.4.0000.000.0000.4220	NATIONAL PAID BREAKFAST	$ 55,000	$ 60,000
10.4.0000.000.0000.4226	CACFP MEAL/OPERATIONAL	$ 100,000	$ 150,000
10.4.0000.000.0000.4300	TITLE I	$ 320,000	$ 320,000
10.4.0000.000.0000.4620	IDEA FLOW THRU	$ 860,000	$ 780,000
10.4.0000.000.0000.4625	IDEA ROOM & BOARD	$ 1,700,000	$ 1,700,000
10.4.0000.000.0000.4745	VOC ED PERKINS	$ 75,000	$ 75,000
10.4.0000.000.0000.4900	MEDICAID MTCH	$ 50,000	$ 50,000
10.4.0000.000.0000.4901	MED FEE FOR SRVC	$ 400,000	$ 400,000
10.4.0000.000.0000.4909	TITLE III - LIPLEP	$ 25,000	$ 20,000
10.4.0000.000.0000.4930	TRUANTS ALT AND OP ED PROGRAM REVENUE	$ -	$ 200,000
10.4.0000.000.0000.4932	TITLE II	$ 85,000	$ 60,000
10.4.0000.000.0000.4951	DORS STEP GRANT	$ 40,000	$ 36,000
10.4.0000.000.0000.4997	IDPH SCHOOL HEALTH CENTER	$ 121,000	$ 121,000
	TOTAL EDUCATION FUND REVENUES FROM FEDERAL SOURCES	**$ 4,481,000**	**$ 4,472,000**

INSTRUCTION

1000 – Function

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

ETHS DISTRICT 202

ENGLISH

Description of Major Activities:

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

The categories of classes offered are as follows:

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ENGLISH DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.101.1117.0000	ENGLISH EXEMPT STAFF	$ 155,000	$ 132,000
10.5.1130.101.1121.0000	ENGLISH TEACHERS	$ 4,400,000	$ 4,171,000
10.5.1130.101.1141.0000	ENGLISH PARAPROFESSIONALS	$ 38,000	$ -
10.5.1130.101.1150.0000	ENGLISH SECRETARIES	$ 31,000	$ 32,000
10.5.1130.101.2000.0000	ENGLISH CASH OPT	$ 7,500	$ 5,175
10.5.1130.101.2002.0000	ENGLISH MEDICAL	$ 500,000	$ 410,700
10.5.1130.101.2112.0000	ENGLISH THIS FUND BD PAID	$ 1,600	$ 24,100
10.5.1130.101.4100.0000	ENGLISH SUPPLY	$ 8,000	$ 7,000
10.5.1130.101.4130.0000	ENGLISH SUPPLY EVANS	$ 20,000	$ 18,000
	TOTAL EXPENDITURES	**$ 5,161,100**	**$ 4,799,975**

ETHS DISTRICT 202

WORLD LANGUAGES

Description of Major Activities:

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

Budget Goals:

Improve student achievement and support teachers in their professional growth.

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
WORLD LANGUAGES DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.103.1117.0000	WORLD LANG EXEMPT STAFF	$ 162,000	$ 168,000
10.5.1130.103.1121.0000	WORLD LANG TEACHERS	$ 3,275,000	$ 3,085,000
10.5.1130.103.1143.0000	WORLD LANG SPECIALISTS	$ -	$ 50,500
10.5.1130.103.1150.0000	WORLD LANG SECRETARIES	$ 63,000	$ 53,000
10.5.1130.103.2000.0000	WORLD LANG CASH OPT	$ 4,500	$ 3,600
10.5.1130.103.2002.0000	WORLD LANG MEDICAL	$ 400,000	$ 385,300
10.5.1130.103.2112.0000	WORLD LANG THIS FUND BD PAID	$ 2,000	$ 18,900
10.5.1130.103.3193.0000	WORLD LANG CONTRACT SVCS	$ 6,000	$ 12,500
10.5.1130.103.4100.0000	WORLD LANG SUPPLY	$ 7,000	$ 6,000
	TOTAL EXPENDITURES	**$ 3,919,500**	**$ 3,782,800**

ETHS DISTRICT 202

MATHEMATICS

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
MATHEMATICS DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.104.1117.0000	MATHEMATICS EXEMPT STAFF	$ 150,000	$ 136,000
10.5.1130.104.1121.0000	MATHEMATICS TEACHERS	$ 4,400,000	$ 4,736,000
10.5.1130.104.1141.0000	MATHEMATICS PARAPROFESSIONALS	$ 47,000	$ -
10.5.1130.104.1150.0000	MATHEMATICS SECRETARIES	$ 43,000	$ 44,000
10.5.1130.104.2000.0000	MATHEMATICS CASH OPT	$ 7,000	$ 8,250
10.5.1130.104.2002.0000	MATHEMATICS MEDICAL	$ 467,000	$ 485,100
10.5.1130.104.2112.0000	MATHEMATICS THIS FUND BD PAID	$ 1,800	$ 27,500
10.5.1130.104.4100.0000	MATHEMATICS SUPPLY	$ 20,500	$ 18,000
10.5.1130.104.4195.0000	MATHEMATICS SUPPLY MATHLETES	$ 8,000	$ 7,000
10.5.1130.104.4200.0000	MATHEMATICS BOOKS/SOFTWARE	$ 22,500	$ 13,000
	TOTAL EXPENDITURES	**$ 5,166,800**	**$ 5,474,850**

ETHS DISTRICT 202

SCIENCE

Description of Major Activities:

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SCIENCE DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.105.1117.0000	SCIENCE EXEMPT STAFF	$ 145,000	$ 148,000
10.5.1130.105.1121.0000	SCIENCE TEACHERS	$ 5,000,000	$ 4,594,000
10.5.1130.105.1150.0000	SCIENCE SECRETARIES	$ 43,000	$ 43,000
10.5.1130.105.2000.0000	SCIENCE CASH OPT	$ 1,000	$ 1,950
10.5.1130.105.2002.0000	SCIENCE MEDICAL	$ 514,000	$ 481,800
10.5.1130.105.2112.0000	SCIENCE THIS FUND BD PAID	$ 1,400	$ 27,600
10.5.1130.105.3144.0000	SCIENCE PROF SVCS/INSTR	$ 2,500	$ 2,200
10.5.1130.105.4100.0000	SCIENCE SUPPLY	$ 70,000	$ 62,000
10.5.1130.105.4197.0000	SCIENCE SUPPLY CONTESTS	$ 3,000	$ 2,700
	TOTAL EXPENDITURES	**$ 5,779,900**	**$ 5,363,250**

ETHS DISTRICT 202

HISTORY/SOCIAL SCIENCE

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
HISTORY/SOCIAL SCIENCE DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.106.1117.0000	HIST/SOC SCI EXEMPT STAFF	$ 158,000	$ 163,000
10.5.1130.106.1121.0000	HIST/SOC SCI TEACHERS	$ 3,670,000	$ 3,940,000
10.5.1130.106.1150.0000	HIST/SOC SCI SECRETARIES	$ 31,000	$ 32,000
10.5.1130.106.2000.0000	HIST/SOC SCI CASH OPT	$ 3,500	$ 5,700
10.5.1130.106.2002.0000	HIST/SOC SCI MEDICAL	$ 430,000	$ 436,500
10.5.1130.106.2112.0000	HIST/SOC SCI THIS FUND BD PAID	$ 1,400	$ 24,100
10.5.1130.106.4100.0000	HIST/SOC SCI SUPPLY	$ 6,000	$ 5,100
10.5.1130.106.4200.0000	HIST/SOC SCI BOOKS/SOFTWARE	$ 1,000	$ 850
	TOTAL EXPENDITURES	**$ 4,300,900**	**$ 4,607,250**

ETHS DISTRICT 202

PHYSICAL ED

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
PHYSICAL EDUCATION DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.107.1117.0000	PHYSICAL ED EXEMPT STAFF	$ 274,000	$ 282,000
10.5.1130.107.1121.0000	PHYSICAL ED TEACHERS	$ 2,700,000	$ 3,014,000
10.5.1130.107.1141.0000	PHYSICAL ED PARAPROFESSIONALS	$ 78,000	$ 81,000
10.5.1130.107.1143.0000	PHYSICAL ED SPECIALISTS	$ -	$ 112,700
10.5.1130.107.1150.0000	PHYSICAL ED SECRETARIES	$ 48,000	$ 49,500
10.5.1130.107.2000.0000	PHYSICAL ED CASH OPT	$ 4,500	$ 7,350
10.5.1130.107.2002.0000	PHYSICAL ED MEDICAL	$ 352,000	$ 365,000
10.5.1130.107.2112.0000	PHYSICAL ED THIS FUND BD PAID	$ 1,400	$ 18,900
10.5.1130.107.3149.0000	PHYSICAL ED PROF SVCS/ROPES	$ 900	$ -
10.5.1130.107.3230.0000	PHYSICAL ED EQUIP MAINT	$ 1,800	$ 4,000
10.5.1130.107.3251.0000	PHYSICAL ED TOWELS	$ 30,000	$ -
10.5.1130.107.4100.0000	PHYSICAL ED SUPPLY	$ 20,000	$ 24,000
10.5.1130.107.5400.0000	PHYSICAL ED EQUIPMENT	$ 25,000	$ 24,000
	TOTAL EXPENDITURES	**$ 3,535,600**	**$ 3,982,450**

ETHS DISTRICT 202

HEALTH ED

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
HEALTH EDUCATION DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.112.1121.0000	HEALTH ED TEACHERS	$ 134,000	$ 135,000
10.5.1130.112.2002.0000	HEALTH ED MEDICAL	$ 19,000	$ 2,800
10.5.1130.112.4100.0000	HEALTH ED SUPPLY	$ 3,000	$ 2,500
	TOTAL EXPENDITURES	**$ 156,000**	**$ 140,300**

ETHS DISTRICT 202

MULTILINGUAL

Description of Major Activities:

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

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

Budget Goals:

Improve student achievement and support teachers in their professional growth.

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
MULTILINGUAL DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1800.102.1117.0000	MULTIILINGUAL EXEMPT STAFF	$ 148,000	$ 153,000
10.5.1800.102.1121.0000	MULTIILINGUAL TEACHERS	$ 475,000	$ 680,000
10.5.1800.102.1141.0000	MULTIILINGUAL PARAPROFESSIONALS	$ 143,000	$ 158,000
10.5.1800.102.1143.0000	MULTIILINGUAL SPECIALISTS	$ -	$ 75,000
10.5.1800.102.2002.0000	MULTIILINGUAL MEDICAL	$ 68,000	$ 109,000
10.5.1800.102.2112.0000	MULTIILINGUAL THIS FUND BD PAID	$ 1,000	$ 5,100
10.5.1800.102.3144.0000	MULTIILINGUAL PROF SVCS/INSTR	$ 19,500	$ 19,000
10.5.1800.102.3320.0000	MULTIILINGUAL STAFF TRAVEL & TRAINING	$ 12,500	$ 6,500
10.5.1800.102.4100.0000	MULTIILINGUAL SUPPLY	$ 12,500	$ 12,500
	TOTAL EXPENDITURES	**$ 879,500**	**$ 1,218,100**

ETHS DISTRICT 202

ARTS + INNOVATION

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

Description of Major Activities:

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

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ARTS & INNOVATION DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.108.1117.0000	A&I - ARTS EXEMPT STAFF	$ 185,000	$ 96,000
10.5.1130.108.1121.0000	A&I - ARTS TEACHERS	$ 1,780,000	$ 1,887,000
10.5.1130.108.1143.0000	A&I - ARTS SPECIALISTS	$ -	$ 211,000
10.5.1130.108.1150.0000	A&I - ARTS SECRETARIES	$ 51,000	$ 53,000
10.5.1130.108.1322.0000	A&I - ARTS STAFF	$ 52,000	$ 97,000
10.5.1130.108.2000.0000	A&I - ARTS CASH OPT	$ 7,000	$ 5,250
10.5.1130.108.2002.0000	A&I - ARTS MEDICAL	$ 195,000	$ 231,000
10.5.1130.108.2112.0000	A&I - ARTS THIS FUND BD PAID	$ 1,600	$ 14,300
10.5.1130.108.3140.0000	A&I - ARTS JUDGES	$ 8,500	$ 6,500
10.5.1130.108.3144.0000	A&I - ARTS PROF SVCS/INSTR	$ 19,000	$ 22,000
10.5.1130.108.3230.0000	A&I - ARTS EQUIP MAINT	$ 20,000	$ 20,000
10.5.1130.108.3320.0000	A&I - ARTS STAFF TRAVEL & TRAINING	$ 3,000	$ 2,000
10.5.1130.108.3322.0000	A&I - ARTS STUDENT TRAVEL	$ 1,200	$ 1,200
10.5.1130.108.3600.0000	A&I - ARTS PRINTING	$ 6,000	$ 3,000
10.5.1130.108.4100.0000	A&I - ARTS SUPPLY	$ 60,000	$ 57,000
10.5.1130.108.5400.0000	A&I - ARTS EQUIPMENT	$ 30,000	$ 25,000
	TOTAL EXPENDITURES	**$ 2,419,300**	**$ 2,731,250**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1400.109.1117.0000	A&I - CTE EXEMPT STAFF	$ -	$ 96,000
10.5.1400.109.1121.0000	A&I - CTE TEACHERS	$ 2,200,000	$ 2,263,000
10.5.1400.109.1143.0000	A&I - CTE SPECIALISTS	$ 115,000	$ 180,000
10.5.1400.109.1150.0000	A&I - CTE SECRETARIES	$ 56,000	$ 56,000
10.5.1400.109.1294.0000	A&I - CTE STUDENTS	$ 10,000	$ -
10.5.1400.109.1297.0000	A&I - CTE SPECIALISTS CLINICAL SUPERVISORS	$ -	$ 15,000
10.5.1400.109.2000.0000	A&I - CTE CASH OPT	$ 5,250	$ 3,500
10.5.1400.109.2002.0000	A&I - CTE MEDICAL	$ 205,000	$ 222,000
10.5.1400.109.2112.0000	THIS FUND BD PAID	$ -	$ 12,100
10.5.1400.109.3230.0000	A&I - CTE EQUIP MAINT	$ 2,800	$ 2,800
10.5.1400.109.3312.0000	A&I - CTE CONTRACT SVCS	$ 5,000	$ 4,000
10.5.1400.109.3322.0000	A&I - CTE STUDENT TRAVEL	$ 35,000	$ 30,000
10.5.1400.109.4100.0000	A&I - CTE SUPPLY	$ 36,000	$ 30,000
10.5.1400.109.4121.0000	A&I - CTE CHILDCARE SUPPLY	$ 6,000	$ 15,000
10.5.1400.109.4200.0000	A&I - CTE BOOKS/SOFTWARE	$ 4,000	$ 2,000
10.5.1400.109.5201.0000	A&I - CTE CONTRACT SVCS	$ 100,000	$ 150,000
10.5.1400.109.5400.0000	A&I - CTE EQUIPMENT	$ 4,000	$ 4,000
10.5.1400.109.5401.0000	A&I - CTE EQUIPMENT	$ -	$ 50,000
	TOTAL EXPENDITURES	**$ 2,784,050**	**$ 3,135,400**

ETHS DISTRICT 202

THEATER SERVICES

Description of Major Activities:

The Theater Services program is responsible for

Theater Facilities Manager:

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

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

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

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

Ticketing and Box Office

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
THEATER SERVICES DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.110.1143.0000	THEATER SVCS SPECIALISTS	$ 200,000	$ 208,000
10.5.1130.110.2002.0000	THEATER SVCS MEDICAL	$ 23,000	$ 4,200
10.5.1130.110.3230.0000	THEATER SVCS EQUIP MAINT	$ 2,000	$ 1,750
10.5.1130.110.4100.0000	THEATER SVCS SUPPLY	$ 8,000	$ 7,000
	TOTAL EXPENDITURES	**$ 233,000**	**$ 220,950**

ETHS DISTRICT 202

SPECIAL ED

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SPECIAL EDUCATION DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1200.119.1117.0000	SPECIAL ED EXEMPT STAFF	$ 401,000	$ 493,000
10.5.1200.119.1121.0000	SPECIAL ED TEACHERS	$ 5,050,000	$ 5,189,000
10.5.1200.119.1141.0000	SPECIAL ED PARAPROFESSIONALS	$ 685,000	$ 913,000
10.5.1200.119.1150.0000	SPECIAL ED SECRETARIES	$ 49,000	$ 112,000
10.5.1200.119.1221.0000	SPECIAL ED SUBSTITUTES	$ 2,000	$ -
10.5.1200.119.2000.0000	SPECIAL ED CASH OPT	$ 16,000	$ 19,500
10.5.1200.119.2002.0000	SPECIAL ED MEDICAL	$ 760,000	$ 762,400
10.5.1200.119.2112.0000	SPECIAL ED THIS FUND BD PAID	$ 6,600	$ 34,200
10.5.1200.119.3144.0000	SPECIAL ED PROF SVCS/INSTR	$ 400,000	$ 400,000
10.5.1200.119.3146.0000	SPECIAL ED CONT SVCS/TRANSLATION	$ 15,000	$ 15,000
10.5.1200.119.3155.0000	SPECIAL ED PROF SVCS HOME HOSPITAL	$ 20,000	$ 10,000
10.5.1200.119.3320.0000	SPECIAL ED STAFF TRAVEL & TRAINING	$ 2,000	$ 2,000
10.5.1200.119.3321.0000	SPECIAL ED AUTO MILEAGE	$ 8,000	$ 5,000
10.5.1200.119.3900.0000	SPECIAL ED CONTRACT SVCS	$ 4,000	$ 4,000
10.5.1200.119.4100.0000	SPECIAL ED SUPPLY	$ 28,000	$ 18,000
10.5.1200.119.4112.0000	SPECIAL ED SUPPLY INSTR	$ 16,000	$ 26,000
10.5.1200.119.4126.0000	SPECIAL ED SUPPLY CTA PASSES	$ 3,000	$ 3,000
10.5.1200.119.5400.0000	SPECIAL ED EQUIPMENT	$ 5,000	$ 2,000
10.5.1200.119.8200.0000	SPECIAL ED TUITION PRIV FACIL	$ 2,900,000	$ 3,100,000
10.5.1200.119.8250.0000	SPECIAL ED TUITION PUBLIC FACILITIES	$ 465,000	$ 400,000
10.5.1200.119.8300.0000	SPECIAL ED TUITION RM/BRD	$ 1,700,000	$ 1,500,000
	TOTAL EXPENDITURES	**$ 12,535,600**	**$ 13,008,100**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1200.118.1117.0000	SPEC ED DAY SCHOOL EXEMPT STAFF	$ 133,000	$ 133,000
10.5.1200.118.1121.0000	SPEC ED DAY SCHOOL TEACHERS	$ 455,000	$ 362,000
10.5.1200.118.1135.0000	SPEC ED DAY SCHOOL PSYCHOLOGISTS	$ 153,000	$ 159,000
10.5.1200.118.1141.0000	SPEC ED DAY SCHOOL PARAPROFESSIONALS	$ 48,000	$ 50,000
10.5.1200.118.2000.0000	SPEC ED DAY SCHOOL CASH OPT	$ 2,000	$ 1,500
10.5.1200.118.2002.0000	SPEC ED DAY SCHOOL MEDICAL	$ 44,000	$ 54,000
10.5.1200.118.2112.0000	SPEC ED DAY SCHOOL THIS FUND BD PAID	$ -	$ 3,500
10.5.1200.118.3144.0000	SPEC ED DAY SCHOOL PROF SVCS/INSTR	$ 6,000	$ 5,000
10.5.1200.118.3250.0000	SPEC ED DAY SCHOOL RENTAL/LEASING	$ 130,000	$ 130,000
10.5.1200.118.4100.0000	SPEC ED DAY SCHOOL SUPPLY	$ 20,000	$ 5,000
	TOTAL EXPENDITURES	**$ 991,000**	**$ 903,000**

ETHS DISTRICT 202

INSTRUCTIONAL TECHNOLOGY

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
INSTRUCTIONAL TECHNOLOGY DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.147.1115.0000	INSTRUCTIONAL TECHNOLOGY ADMINISTRATORS	$ 200,000	$ 197,000
10.5.1130.147.1121.0000	INSTRUCTIONAL TECHNOLOGY TEACHERS	$ 580,000	$ 518,000
10.5.1130.147.1141.0000	INSTRUCTIONAL TECHNOLOGY PARAPROFESSIONALS	$ 133,000	$ 181,000
10.5.1130.147.1143.0000	INSTRUCTIONAL TECHNOLOGY SPECIALISTS	$ 98,000	$ 65,000
10.5.1130.147.1150.0000	INSTRUCTIONAL TECHNOLOGY SECRETARIES	$ 13,500	$ 13,500
10.5.1130.147.2000.0000	INSTRUCTIONAL TECHNOLOGY CASH OPT	$ -	$ 1,200
10.5.1130.147.2002.0000	INSTRUCTIONAL TECHNOLOGY MEDICAL	$ 170,000	$ 95,800
10.5.1130.147.2112.0000	INSTRUCTIONAL TECHNOLOGY THIS FUND BD PAID	$ 1,700	$ 2,900
10.5.1130.147.3118.0000	INSTRUCTIONAL TECHNOLOGY ADMIN/INSERVICE	$ 10,000	$ 9,000
10.5.1130.147.3144.0000	INSTRUCTIONAL TECHNOLOGY PROF SVCS/INSTR	$ 50,000	$ -
10.5.1130.147.3230.0000	INSTRUCTIONAL TECHNOLOGY EQUIP MAINT	$ 8,000	$ 10,000
10.5.1130.147.3252.0000	INSTRUCTIONAL TECHNOLOGY SOFTWARE RENTAL	$ 120,000	$ 160,000
10.5.1130.147.3422.0000	INSTRUCTIONAL TECHNOLOGY TELE INTERNET	$ 75,000	$ 110,000
10.5.1130.147.4100.0000	INSTRUCTIONAL TECHNOLOGY SUPPLY	$ 25,000	$ 26,000
10.5.1130.147.4200.0000	INSTRUCTIONAL TECHNOLOGY BOOKS/SOFTWARE	$ 4,000	$ 33,000
10.5.1130.147.5400.0000	INSTRUCTIONAL TECHNOLOGY EQUIPMENT	$ 300,000	$ 160,000
10.5.1130.147.5403.0000	INSTRUCTIONAL TECHNOLOGY EQUIP/COMPUTERS IN CLASS	$ 300,000	$ 300,000
	TOTAL EXPENDITURES	**$ 2,088,200**	**$ 1,882,400**

ETHS DISTRICT 202

ACADEMIC SUPPORT PROGRAM

Description of Major Activities:

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

Academic Supports

Tier 1: Classroom-Based or Universal Supports

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

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

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

Tier 3: Intensive Individual Academic Interventions

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ACADEMIC SUPPORTS DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.117.1117.0000	ACADEMIC SUPPORTS EXEMPT STAFF	$ 135,000	$ 140,000
10.5.1130.117.1121.0000	ACADEMIC SUPPORTS TEACHERS	$ 440,000	$ 968,000
10.5.1130.117.1143.0000	ACADEMIC SUPPORTS SPECIALISTS	$ 10,000	$ 10,000
10.5.1130.117.1150.0000	ACADEMIC SUPPORTS SECRETARIES	$ 44,000	$ 46,000
10.5.1130.117.1322.0000	ACADEMIC SUPPORT STAFF	$ 15,000	$ 100,000
10.5.1130.117.2000.0000	ACADEMIC SUPPORTS CASH OPT	$ 750	$ 5,300
10.5.1130.117.2002.0000	ACADEMIC SUPPORTS MEDICAL	$ 70,000	$ 81,000
10.5.1130.117.2112.0000	ACADEMIC SUPPORTS THIS FUND BD PAID	$ 1,300	$ 7,500
10.5.1130.117.3144.0000	ACADEMIC SUPPORTS PROF SVCS/INSTR	$ 15,000	$ 11,500
10.5.1130.117.3320.0000	ACADEMIC SUPPORTS STAFF TRAVEL & TRAINING	$ 6,000	$ 5,500
10.5.1130.117.4100.0000	ACADEMIC SUPPORTS SUPPLY	$ 12,000	$ 8,000
10.5.1130.117.4160.0000	ACADEMIC SUPPORTS SUPPLIES "ONE BOOK" PROG	$ 16,000	$ 16,000
	TOTAL EXPENDITURES	**$ 765,050**	**$ 1,398,800**

ETHS DISTRICT 202

ALT SCHOOL

Description of Major Activities:

The purpose of the ALT School program is to provide an effective and quality alternative educational placement for students struggling to succeed academically, socially/emotionally or both in the traditional school environment.

Our mission is to reduce truancy, improve attitudes toward school, accumulate high school credits and reduce behavior problems. The vision of ALT school is to be a catalyst for students by providing them an opportunity to obtain credits and successfully complete high school.

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ALT SCHOOL DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1900.129.1117.0000	ALT SCHOOL & SUPPORT SVCS EXEMPT STAFF	$ 165,000	$ -
10.5.1900.129.1121.0000	ALT SCHOOL & SUPPORT SVCS TEACHERS	$ 460,000	$ 675,000
10.5.1900.129.1143.0000	ALT SCHOOL & SUPPORT SVCS SPECIALISTS	$ 48,000	$ 50,000
10.5.1900.129.1150.0000	ALT SCHOOL & SUPPORT SVCS SECRETARIES	$ 53,000	$ 58,500
10.5.1900.129.2000.0000	ALT SCHOOL & SUPPORT SVCS CERT CASH OPT	$ 800	$ 2,400
10.5.1900.129.2002.0000	ALT SCHOOL & SUPPORT SVCS N/CERT MEDICAL	$ 85,000	$ 72,500
10.5.1900.129.2112.0000	ALT SCHOOL & SUPPORT SVCS THIS FUND BD PAID	$ 1,700	$ 4,900
10.5.1900.129.3144.0000	ALT SCHOOL & SUPPORT SVCS PROF SVCS/INSTR	$ 20,000	$ 37,000
10.5.1900.129.3320.0000	ALT SCHOOL & SUPPORT SVCS STAFF TRAVEL & TRAINING	$ 3,000	$ 2,000
10.5.1900.129.4100.0000	ALT SCHOOL & SUPPORT SVCS SUPPLY	$ 2,000	$ 2,500
10.5.1900.129.4128.0000	ALT SCHOOL & SUPPORT SVCS SUPPLIES CREDIT RECOVERY	$ 500	$ -
10.5.1900.129.4151.0000	ALT SCHOOL & SUPPORT SVCS TEEN/PRNT SUPP SUPPLY	$ 500	$ 300
10.5.1900.129.8100.0000	ALT SCHOOL & SUPPORT SVCS TUITION	$ 50,000	$ 35,000
	TOTAL EXPENDITURES	**$ 889,500**	**$ 940,100**

ETHS DISTRICT 202

SUMMER SCHOOL

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SUMMER SCHOOL DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1600.111.4100.0000	SUMM SCHL DRIVER ED SUPPLY	$ 500	$ -
10.5.1600.113.1115.0000	SUMMER SCHOOL ADMINISTRATORS	$ -	$ 28,750
10.5.1600.113.1121.0000	SUMMER SCHOOL TEACHERS	$ 475,000	$ 460,000
10.5.1600.113.1322.0000	SUMMER SCHOOL STAFF	$ 70,000	$ 60,000
10.5.1600.113.2112.0000	SUMMER SCHOOL THIS FUND BD PAID	$ -	$ 300
10.5.1600.113.4100.0000	SUMMER SCHOOL SUPPLY	$ 2,500	$ 2,500
	TOTAL EXPENDITURES	**$ 548,000**	**$ 551,550**

ETHS DISTRICT 202

ATHLETICS

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ATHLETICS DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1500.128.1115.0000	ATHLETICS ADMINISTRATORS	$ 200,000	$ 212,000
10.5.1500.128.1117.0000	ATHLETICS EXEMPT STAFF	$ 285,000	$ 297,000
10.5.1500.128.1121.0000	ATHLETICS TEACHERS	$ 325,000	$ -
10.5.1500.128.1150.0000	ATHLETICS SECRETARIES	$ 134,000	$ 138,000
10.5.1500.128.1294.0000	ATHLETICS STUDENTS	$ -	$ 15,000
10.5.1500.128.1322.0000	ATHLETICS STAFF	$ 950,000	$ 1,350,000
10.5.1500.128.1394.0000	ATHLETICS ATH OVRTME	$ 24,000	$ 24,000
10.5.1500.128.2000.0000	ATHLETICS CASH OPT	$ 2,000	$ 500
10.5.1500.128.2002.0000	ATHLETICS MEDICAL	$ 80,000	$ 102,000
10.5.1500.128.2112.0000	ATHLETICS THIS FUND BD PAID	$ 2,500	$ 5,400
10.5.1500.128.3144.0000	ATHLETICS PROF SVCS/INSTR	$ 3,000	$ 2,500
10.5.1500.128.3230.0000	ATHLETICS EQUIP MAINT	$ 17,500	$ 19,000
10.5.1500.128.3320.0000	ATHLETICS STAFF TRAVEL & TRAINING	$ 4,500	$ 4,000
10.5.1500.128.3322.0000	ATHLETICS STUDENT TRAVEL	$ 7,000	$ 7,000
10.5.1500.128.3900.0000	ATHLETICS CONTRACT SVCS	$ 216,000	$ 225,000
10.5.1500.128.4100.0000	ATHLETICS SUPPLY	$ 82,000	$ 60,000
10.5.1500.128.4113.0000	ATHLETICS SUPPLY HELMETS	$ 10,000	$ 10,000
10.5.1500.128.4114.0000	ATHLETICS SUP HALL OF FAME	$ 4,000	$ 3,250
10.5.1500.128.4147.0000	ATHLETICS UNIFORMS	$ 40,000	$ 40,000
10.5.1500.128.5400.0000	ATHLETICS EQUIPMENT	$ 15,000	$ 10,000
	TOTAL EXPENDITURES	**$ 2,401,500**	**$ 2,524,650**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS INSTRUCTIONAL DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.111.1121.0000	DRIVER ED TEACHERS	$ 5,000	$ -
10.5.1130.111.3230.0000	DRIVER ED EQUIP MAINT	$ 2,500	$ 1,500
10.5.1130.111.4100.0000	DRIVER ED SUPPLY	$ 1,000	$ 1,000
10.5.1130.115.1121.0000	AVID TEACHERS	$ 365,000	$ 420,000
10.5.1130.115.1150.0000	AVID SECRETARIES	$ 48,000	$ 48,000
10.5.1130.115.1296.0000	AVID TUTORS	$ 40,000	$ 20,000
10.5.1130.115.2000.0000	AVID CASH OPT	$ -	$ 1,125
10.5.1130.115.2002.0000	AVID MEDICAL	$ 23,000	$ 24,700
10.5.1130.115.2112.0000	AVID THIS FUND BD PAID	$ -	$ 2,400
10.5.1130.115.3144.0000	AVID PROF SVCS/INSTR	$ 9,000	$ 5,000
10.5.1130.115.3320.0000	AVID STAFF TRAVEL & TRAINING	$ 30,000	$ 10,000
10.5.1130.115.4100.0000	AVID SUPPLY	$ 13,000	$ 15,000
10.5.1130.116.3320.0000	LITERACY STAFF TRAVEL & TRAINING	$ 3,000	$ 3,000
10.5.1130.116.4100.0000	LITERACY SUPPLY	$ 6,000	$ 6,000
10.5.1130.116.4200.0000	LITERACY BOOKS/SOFTWARE	$ 3,000	$ 3,000
10.5.1130.124.8100.0000	SAFE SCH PGM TUITION	$ 250,000	$ 225,000
10.5.1130.127.1142.0000	COMMUNITY SERVICE INTERNS	$ 28,000	$ -
10.5.1130.127.1143.0000	COMMUNITY SERVICE SPECIALISTS	$ 62,000	$ 100,000
10.5.1130.127.2000.0000	COMMUNITY SERVICE N/CERT CASH OPT	$ 1,500	$ 1,200
10.5.1130.127.2002.0000	COMMUNITY SERVICE N/CERT MEDICAL	$ 10,000	$ 6,000
10.5.1130.127.3320.0000	COMMUNITY SERVICE STAFF TRAVEL & TRAINING	$ 1,000	$ 1,000
10.5.1130.127.3600.0000	COMMUNITY SERVICE PRINTING	$ 1,000	$ 500
10.5.1130.127.4100.0000	COMMUNITY SERVICE SUPPLY	$ 20,000	$ 15,000
10.5.1130.143.1121.0000	TEST PREP INSTRUCTION TEACHERS	$ 4,000	$ -
10.5.1130.143.3144.0000	TEST PREP INSTRUCTION PROF SVCS/INSTR	$ 5,000	$ -
10.5.1400.172.1117.0000	EARLY COLLEGE & CAREER EXPERIENCES EXEMPT STAFF	$ 260,000	$ 269,000
10.5.1400.172.1121.0000	EARLY COLLEGE & CAREER EXPERIENCES TEACHERS	$ 28,000	$ 15,000
10.5.1400.172.1142.0000	EARLY COLLEGE & CAREER EXPERIENCES INTERNS	$ 42,000	$ 44,000
10.5.1400.172.1143.0000	EARLY COLLEGE & CAREER EXP SPECIALISTS	$ 40,000	$ 48,000
10.5.1400.172.1150.0000	EARLY COLLEGE & CAREER EXP SECRETARIES	$ -	$ 41,000
10.5.1400.172.2002.0000	EARLY COLLEGE & CAREER EXP N/CERT MEDICAL	$ 10,000	$ -
10.5.1400.172.2112.0000	EARLY COLLEGE & CAREER EXP THIS FUND BD PAID	$ 2,000	$ 100
10.5.1400.172.2152.0000	EARLY COLLEGE & CAREER EXP TRS BOARD PAID	$ 16,000	$ -
10.5.1400.172.3144.0000	EARLY COLLEGE & CAREER EXPERIENCES PROF SVCS/INSTR	$ -	$ 17,500
10.5.1400.172.3320.0000	EARLY COLLEGE & CAREER EXP STAFF TRAVEL & TRAINING	$ 3,000	$ 3,000
10.5.1400.172.4100.0000	EARLY COLLEGE & CAREER EXPERIENCES SUPPLY	$ 15,000	$ 4,000
10.5.1130.159.1221.0000	SUBSTITUTES SUBSTITUTES	$ 1,075,000	$ 1,075,000
10.5.1130.159.2002.0000	SUBSTITUTES N/CERT MEDICAL	$ 9,000	$ 14,000
10.5.1130.159.2112.0000	SUBSTITUTES THIS FUND BD PAID	$ -	$ 6,000
10.5.1300.171.1143.0000	CONTINUING ED SPECIALISTS	$ 180,000	$ 200,000
10.5.1300.171.2002.0000	CONTINUING ED N/CERT MEDICAL	$ 20,000	$ 4,900
10.5.1300.171.2112.0000	CONTINUING ED THIS FUND BD PAID	$ -	$ 200
	TOTAL EXPENDITURES	**$ 2,631,000**	**$ 2,651,125**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS INSTRUCTIONAL DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.1130.601.1121.0000	TITLE I INSTRUCTIONL TEACHERS	$ -	$ 50,000
10.5.1130.601.1143.0000	TITLE I INSTRUCTIONL SPECIALISTS	$ 83,000	$ 35,000
10.5.1130.601.2002.0000	TITLE I N/CERT MEDICAL	$ -	$ 4,000
10.5.1130.601.2112.0000	THIS FUND BD PAID	$ -	$ 300
10.5.1130.601.3144.0000	TITLE I INSTRUCTIONL PROF SVCS/INSTR	$ 60,000	$ 60,000
10.5.1130.601.3322.0000	TITLE I INSTRUCTIONL STUDENT TRAVEL	$ 5,000	$ 5,000
10.5.1130.601.4100.0000	TITLE I INSTRUCTIONL SUPPLY	$ 10,000	$ 10,000
10.5.1130.601.4200.0000	TITLE I INSTRUCTIONL BOOKS/SOFTWARE	$ 6,000	$ 6,000
10.5.1130.601.4601.0000	TITLE I INSTRUCTIONL SUPPLIES WILDKIT ACADEMY	$ 500	$ 500
10.5.1130.601.4603.0000	TITLE I INSTRUCTIONL SUPPLIES ENRICHED HUMANIT	$ 500	$ 500
10.5.1130.601.4607.0000	TITLE I INSTRUCTIONL SUPPLIES/FOOD RD&MTH SOC	$ 1,500	$ 1,500
10.5.1130.601.4610.0000	TITLE I INSTRUCTIONL SUPPLIES PERS SUPP HOMLSS	$ 1,000	$ 1,000
10.5.1130.601.4614.0000	TITLE I INSTRUCTIONL TEAM ASAP SUPPLIES	$ 2,000	$ 2,000
10.5.1200.607.1141.0000	IDEA GNT PARAPROFESSIONALS	$ 624,000	$ 625,000
10.5.1200.607.2000.0000	IDEA GNT CASH OPT	$ 1,500	$ 400
10.5.1200.607.2002.0000	IDEA GNT MEDICAL	$ 150,000	$ 100,000
10.5.1200.607.3144.0000	IDEA GNT PROF SVCS/INSTR	$ -	$ 16,000
10.5.1200.607.4112.0000	IDEA GNT SUPPLY INSTR	$ 20,000	$ 15,000
10.5.1200.607.4200.0000	IDEA GNT BOOKS/SOFTWARE	$ 10,000	$ 19,000
10.5.1800.603.3320.0000	TITLE III - LIPLEP STAFF TRAVEL & TRAINING	$ 3,000	$ 3,000
10.5.1800.603.4100.0000	TITLE III - LIPLEP SUPPLY	$ 16,000	$ 16,000
	TOTAL EXPENDITURES	**$ 994,000**	**$ 970,200**

SUPPORT SERVICES - PUPILS

2000 – Function

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

ETHS DISTRICT 202

SOCIAL WORK SERVICES
STUDENT SERVICES DEPARTMENT

Description of Major Activities:

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SOCIAL WORK SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2110.131.1136.0000	SOCIAL WRK SVCS SOCIAL WORKERS	$ 1,135,000	$ 1,377,000
10.5.2110.131.1142.0000	SOCIAL WRK SVCS INTERNS	$ 70,000	$ 90,000
10.5.2110.131.1143.0000	SOCIAL WRK SVCS SPECIALISTS	$ 64,000	$ 66,000
10.5.2110.131.2000.0000	SOCIAL WRK SVCS CASH OPT	$ 3,500	$ 4,500
10.5.2110.131.2002.0000	SOCIAL WRK SVCS N/CERT MEDICAL	$ 98,000	$ 110,000
10.5.2110.131.2112.0000	SOCIAL WRK THIS FUND BD PAID	$ -	$ 7,500
10.5.2110.131.3900.0000	SOCIAL WRK SVCS CONTRACT SVCS	$ 800	$ 800
10.5.2110.131.4100.0000	SOCIAL WRK SVCS SUPPLY	$ 1,600	$ 800
	TOTAL EXPENDITURES	**$ 1,372,900**	**$ 1,656,600**

ETHS DISTRICT 202

SUBSTANCE PREVENTION SERVICES
STUDENT SERVICES DEPARTMENT

Description of Major Activities:

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SUBSTANCE PREVENTION SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2120.132.1136.0000	SUB PREV SVCS SOCIAL WORKERS	$ 90,000	$ 50,000
10.5.2120.132.2002.0000	SUB PREV SVCS N/CERT MEDICAL	$ 11,000	$ 1,600
10.5.2120.132.3144.0000	SUB PREV SVCS PROF SVCS/INSTR	$ 10,000	$ 12,000
10.5.2120.132.4100.0000	SUB PREV SVCS SUPPLY	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 111,500**	**$ 64,100**

ETHS DISTRICT 202

COLLEGE/CAREER CENTER
STUDENT SERVICES DEPARTMENT

Description of Major Activities:

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

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

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

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

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

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
COLLEGE/CAREER CENTER

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2120.135.1122.0000	COLLEGE/CAREER COUNSELORS	$ 265,000	$ 278,000
10.5.2120.135.1143.0000	COLLEGE/CAREER SPECIALISTS	$ 46,000	$ 49,000
10.5.2120.135.2000.0000	COLLEGE/CAREER CERT CASH OPT	$ 4,000	$ 750
10.5.2120.135.2002.0000	COLLEGE/CAREER N/CERT MEDICAL	$ 9,000	$ 1,300
10.5.2120.135.3320.0000	COLLEGE/CAREER STAFF TRAVEL & TRAINING	$ 2,300	$ 3,500
10.5.2120.135.4100.0000	COLLEGE/CAREER SUPPLY	$ 2,500	$ 1,000
10.5.2120.135.6904.0000	COLLEGE/CAREER PUBLIC RELATIONS	$ 1,600	$ 1,200
	TOTAL EXPENDITURES	**$ 330,400**	**$ 334,750**

ETHS DISTRICT 202

COUNSELING SERVICES
STUDENT SERVICES DEPARTMENT

Description of Major Activities:

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

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
COUNSELING SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2120.133.1122.0000	COUNS SVCS COUNSELORS	$ 2,500,000	$ 2,223,000
10.5.2120.133.1150.0000	COUNS SVCS SECRETARIES	$ 102,000	$ 102,000
10.5.2120.133.2000.0000	COUNS SVCS CERT CASH OPT	$ 5,500	$ 7,500
10.5.2120.133.2002.0000	COUNS SVCS N/CERT MEDICAL	$ 236,000	$ 190,800
10.5.2120.133.2112.0000	COUNS SVCS THIS FUND BD PAID	$ -	$ 13,300
10.5.2120.133.3312.0000	COUNS SVCS CONTRACT SVCS	$ 2,000	$ 1,000
10.5.2120.133.3600.0000	COUNS SVCS PRINTING	$ 1,000	$ 500
10.5.2120.133.4100.0000	COUNS SVCS SUPPLY	$ 6,500	$ 4,000
10.5.2120.133.4145.0000	COUNS SVCS SUPPLY AWARDS	$ 1,000	$ 1,000
	TOTAL EXPENDITURES	**$ 2,854,000**	**$ 2,543,100**

ETHS DISTRICT 202

HEALTH SERVICES
STUDENT SERVICES DEPARTMENT

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

Description of Major Activities:

The Health Services Department is responsible for:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
HEALTH SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2130.138.1134.0000	HEALTH SVCS NURSES	$ 300,000	$ 313,000
10.5.2130.138.1150.0000	HEALTH SVCS SECRETARIES	$ 50,000	$ 52,000
10.5.2130.138.2002.0000	HEALTH SVCS N/CERT MEDICAL	$ 40,000	$ 56,000
10.5.2130.138.2112.0000	THIS FUND BD PAID	$ -	$ 1,700
10.5.2130.138.3193.0000	HEALTH SVCS CONTRACT SVCS	$ 250	$ 250
10.5.2130.138.4100.0000	HEALTH SVCS SUPPLY	$ 8,500	$ 6,000
10.5.2130.138.5400.0000	HEALTH SVCS EQUIPMENT	$ 15,000	$ 10,000
	TOTAL EXPENDITURES	**$ 413,750**	**$ 438,950**

ETHS DISTRICT 202

PSYCHOLOGISTS
STUDENT SERVICES DEPARTMENT

Description of Major Activities:

School psychologists are uniquely qualified members of the school team that support students' ability to learn and teachers' ability to teach. They apply expertise in mental health, learning, and behavior to help children and youth succeed academically, socially, behaviorally, and emotionally. School psychologists partner with families, teachers, school administrators, and other professionals to create safe, healthy and supportive learning environments that strengthen connections between home, school, and the community.

The primary role of the school psychologist is to:

- Improve academic achievement by conducting and interpreting psychological, academic and social emotional assessments, while promoting the use of data driven decision.
- Promote positive behavior and mental health through whole school, small group and individual counseling initiatives.
- Support diverse learners by assessing students' needs by providing culturally responsive services to students and families from diverse backgrounds and planning appropriate Individualized Education Programs for students with disabilities.
- Create safe, positive school climates by consulting with other staff members through school wide committees and engaging in preventative practices.
- Strengthen Family-School Partnerships by helping families understand their child's learning and mental health needs.
- Assist staff and families in navigating special education processes and laws.

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
PSYCHOLOGIST SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2140.130.1135.0000	PSYCHOLOGIST SVCS PSYCHOLOGISTS	$ 480,000	$ 430,000
10.5.2140.130.1142.0000	PSYCHOLOGIST SVCS INTERNS	$ 50,000	$ 50,000
10.5.2140.130.2002.0000	PSYCHOLOGIST SVCS N/CERT MEDICAL	$ 70,000	$ 72,000
10.5.2140.130.2112.0000	PSYCHOLOGIST THIS FUND BD PAID	$ -	$ 3,200
10.5.2140.130.3144.0000	PSYCHOLOGIST SVCS PROF SVCS/INSTR	$ 2,500	$ 1,000
10.5.2140.130.3320.0000	PSYCHOLOGIST SVCS STAFF TRAVEL & TRAINING	$ 2,400	$ 1,500
10.5.2140.130.4100.0000	PSYCHOLOGIST SVCS SUPPLY	$ 1,000	$ 1,000
10.5.2140.130.4112.0000	PSYCHOLOGIST SVCS SUPPLY INSTR	$ 4,000	$ 2,500
	TOTAL EXPENDITURES	**$ 609,900**	**$ 561,200**

ETHS DISTRICT 202

SAFETY DEPARTMENT

Description of Major Activities:

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

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

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

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

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

BOARD GOAL:

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

- **DEPARTMENT OBJECTIVES:**

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

PERFORMANCE MEASURES:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
SAFETY DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2190.169.1115.0000	SAFETY DEPT ADMINISTRATORS	$ 180,000	$ 183,000
10.5.2190.169.1117.0000	SAFETY DEPT EXEMPT STAFF	$ 128,000	$ 125,000
10.5.2190.169.1150.0000	SAFETY DEPT SECRETARIES	$ 59,000	$ 61,000
10.5.2190.169.1196.0000	SAFETY DEPT STU MGMNT	$ 1,655,000	$ 1,700,000
10.5.2190.169.1295.0000	SAFETY DEPT SAFETY TEMP HELP	$ 10,000	$ 40,000
10.5.2190.169.1385.0000	SAFETY DEPT SAFETY ATHLETIC OVERTIME	$ 75,000	$ 70,000
10.5.2190.169.1386.0000	SAFETY DEPT SAFETY SUMMER SCH OT	$ 50,000	$ 45,000
10.5.2190.169.1387.0000	SAFETY DEPT SAFETY BLDG RENTAL OT	$ 10,000	$ 12,000
10.5.2190.169.1388.0000	SAFETY DEPT SAFETY FINE ARTS OT	$ 6,000	$ 7,000
10.5.2190.169.1389.0000	SAFETY DEPT SAFETY SUMMER WORK	$ 65,000	$ 70,000
10.5.2190.169.1391.0000	SAFETY DEPT SAFETY OVRTME	$ 200,000	$ 190,000
10.5.2190.169.2000.0000	SAFETY DEPT N/CERT CASH OPT	$ 9,000	$ 12,750
10.5.2190.169.2002.0000	SAFETY DEPT N/CERT MEDICAL	$ 374,000	$ 379,000
10.5.2190.169.2112.0000	SAFETY DEPT THIS FUND BD PAID	$ 2,500	$ -
10.5.2190.169.3144.0000	SAFETY DEPT PROF SVCS/INSTR	$ 10,000	$ 9,000
10.5.2190.169.3230.0000	SAFETY DEPT EQUIP MAINT	$ 15,000	$ 14,000
10.5.2190.169.3312.0000	SAFETY DEPT CONTRACT SVCS	$ 100,000	$ 100,000
10.5.2190.169.3320.0000	SAFETY DEPT STAFF TRAVEL & TRAINING	$ 2,000	$ 2,000
10.5.2190.169.4100.0000	SAFETY DEPT SUPPLY	$ 17,000	$ 12,000
10.5.2190.169.4147.0000	SAFETY DEPT UNIFORMS	$ 11,000	$ 14,000
10.5.2190.169.5400.0000	SAFETY DEPT EQUIPMENT	$ 5,000	$ 5,000
	TOTAL EXPENDITURES	**$ 2,983,500**	**$ 3,050,750**

ETHS DISTRICT 202

INSTRUCTION & CURRICULUM DEVELOPMENT

Description of Major Activities:

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

Specific activities are organized into three broad areas:

Curriculum and Instruction

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
INSTRUCTION & CURRICULUM DEVELOPMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2210.146.2002.0000	INSTR/CURR DEV N/CERT MEDICAL	$ -	$ 10,000
10.5.2210.146.2112.0000	INSTR/CURR DEV THIS FUND BD PAID	$ -	$ 2,300
10.5.2210.146.3320.0000	INSTR/CURR DEV STAFF TRAVEL & TRAINING	$ 1,600	$ 1,000
10.5.2210.146.4100.0000	INSTR/CURR DEV SUPPLY	$ 3,500	$ 3,500
	TOTAL EXPENDITURES	**$ 5,100**	**$ 16,800**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2210.173.1121.0000	CURRICULUM SUPPORTS TEACHER	$ 40,000	$ 42,000
10.5.2210.173.1322.0000	CURRICULUM SUPPORTS STAFF	$ 1,000	$ 2,500
10.5.2210.173.3144.0000	CURRICULUM SUPPORTS PROF SVCS/INSTR	$ 4,000	$ 4,000
10.5.2210.173.3320.0000	CURRICULUM SUPPORTS STAFF TRAVEL & TRAINING	$ 6,000	$ 6,000
10.5.2210.173.4100.0000	CURRICULUM SUPPORTS SUPPLY	$ 1,000	$ 1,000
	TOTAL EXPENDITURES	**$ 52,000**	**$ 55,500**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2210.141.1397.0000	SUMMER PROJ/CURR/SCHL IMP CURRICULUM PROJECTS	$ 80,000	$ 90,000
10.5.2210.141.2002.0000	SUMMER PROJ/CURR/SCHL IMP N/CERT MEDICAL	$ -	$ 1,500
10.5.2210.141.2112.0000	SUMMER PROJ/CURR/SCHL IMP THIS FUND BD PAID	$ -	$ 100
10.5.2210.141.4100.0000	SUMMER PROJ/CURR/SCHL IMP SUPPLY	$ 2,500	$ 1,500
	TOTAL EXPENDITURES	**$ 82,500**	**$ 93,100**

ETHS DISTRICT 202

ASSESSMENT & TESTING

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
ASSESSMENT & TESTING

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2230.142.1117.0000	ASSESSMENT & TESTING EXEMPT STAFF	$ 78,000	$ 78,000
10.5.2230.142.1321.0000	ASSESSMENT & TESTING TEACHERS	$ 65,000	$ 127,500
10.5.2230.142.1322.0000	ASSESSMENT & TESTING STAFF	$ 72,000	$ 70,000
10.5.2230.142.2002.0000	ASSESSMENT & TESTING MEDICAL	$ 23,000	$ 5,500
10.5.2230.142.3320.0000	ASSESSMENT & TESTING STAFF TRAVEL & TRAINING	$ 8,000	$ 8,000
10.5.2230.142.4100.0000	ASSESSMENT & TESTING SUPPLY	$ 20,000	$ 20,000
	TOTAL EXPENDITURES	**$ 266,000**	**$ 309,000**

ETHS DISTRICT 202

BOOK DISTRIBUTION SERVICES

Description of Major Activities:

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

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

Goals and Objectives:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
BOOK DISTRIBUTION SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2220.145.1143.0000	BOOK DIST SVCS SPECIALISTS	$ 174,000	$ 175,000
10.5.2220.145.1221.0000	BOOK DIST SVCS SUBSTITUTES	$ 11,000	$ 14,000
10.5.2220.145.2000.0000	BOOK DIST SVCS N/CERT CASH OPT	$ 1,000	$ 1,000
10.5.2220.145.2002.0000	BOOK DIST SVCS N/CERT MEDICAL	$ 22,000	$ 11,500
10.5.2220.145.4100.0000	BOOK DIST SVCS SUPPLY	$ 1,500	$ 1,500
10.5.2220.145.4200.0000	BOOK DIST SVCS BOOKS/SOFTWARE	$ 375,000	$ 325,000
	TOTAL EXPENDITURES	**$ 584,500**	**$ 528,000**

ETHS DISTRICT 202

MEDIA/TECH SERVICES

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
MEDIA/TECH SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2220.149.1115.0000	MEDIA/TECH SVCS ADMINISTRATORS	$ 68,000	$ 70,000
10.5.2220.149.1117.0000	MEDIA/TECH SVCS EXEMPT STAFF	$ 148,000	$ 160,000
10.5.2220.149.1121.0000	MEDIA/TECH SVCS TEACHERS	$ 18,000	$ 15,000
10.5.2220.149.1141.0000	MEDIA/TECH SVCS PARAPROFESSIONALS	$ 6,000	$ 13,000
10.5.2220.149.1143.0000	MEDIA/TECH SVCS SPECIALISTS	$ 362,000	$ 262,000
10.5.2220.149.1150.0000	MEDIA/TECH SVCS SECRETARIES	$ 13,500	$ 13,500
10.5.2220.149.1322.0000	MEDIA/TECH SVCS STAFF	$ 49,000	$ 225,000
10.5.2220.149.1396.0000	MEDIA/TECH SVCS OVERTIME	$ 25,000	$ 27,000
10.5.2220.149.2000.0000	MEDIA/TECH SVCS CASH OPT	$ 2,500	$ 2,000
10.5.2220.149.2002.0000	MEDIA/TECH SVCS MEDICAL	$ 63,000	$ 94,000
10.5.2220.149.2112.0000	MEDIA/TECH SVCS THIS FUND BD PAID	$ -	$ 2,200
10.5.2220.149.3230.0000	MEDIA/TECH SVCS EQUIP MAINT	$ 8,000	$ 3,500
10.5.2220.149.3250.0000	MEDIA/TECH SVCS RENTAL/LEASING	$ 45,000	$ -
10.5.2220.149.3252.0000	MEDIA/TECH SVCS SOFTWARE RENTAL	$ 11,000	$ 22,000
10.5.2220.149.4100.0000	MEDIA/TECH SVCS SUPPLY	$ 15,000	$ 10,000
10.5.2220.149.4200.0000	MEDIA/TECH SVCS BOOKS/SOFTWARE	$ 30,000	$ -
10.5.2220.149.4201.0000	MEDIA/TECH SVCS SUPPLY IL LIB GR	$ 3,000	$ 3,000
10.5.2220.149.5400.0000	MEDIA/TECH SVCS EQUIPMENT	$ 6,000	$ 20,000
	TOTAL EXPENDITURES	**$ 873,000**	**$ 942,200**

ETHS DISTRICT 202

BUSINESS SERVICES
FISCAL SERVICES

DESCRIPTION OF MAJOR ACTIVITIES:

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

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

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

DEPARTMENT OBJECTIVES:

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

PERFORMANCE MEASURES:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
BUSINESS/FISCAL SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2510.151.1115.0000	BUSINESS SVCS ADMINISTRATORS	$ 70,000	$ 65,000
10.5.2510.151.1117.0000	BUSINESS SVCS EXEMPT STAFF	$ 75,000	$ 40,000
10.5.2510.151.2002.0000	BUSINESS SVCS N/CERT MEDICAL	$ 6,000	$ 22,000
10.5.2510.151.3118.0000	BUSINESS SVCS ADMIN/INSERVICE	$ 1,000	$ 1,000
10.5.2510.151.3320.0000	BUSINESS SVCS STAFF TRAVEL & TRAINING	$ 3,500	$ 2,500
10.5.2510.151.4100.0000	BUSINESS SVCS SUPPLY	$ 5,000	$ 5,000
10.5.2510.151.6400.0000	BUSINESS SVCS MEMBERSHIPS	$ 5,000	$ 3,000
	TOTAL EXPENDITURES	**$ 165,500**	**$ 138,500**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2520.153.1115.0000	FISCAL SERVICES ADMINISTRATORS	$ 330,000	$ 275,000
10.5.2520.153.1117.0000	FISCAL SERVICES EXEMPT STAFF	$ 385,000	$ 405,000
10.5.2520.153.1143.0000	FISCAL SERVICES SPECIALISTS	$ 129,000	$ 120,000
10.5.2520.153.1395.0000	FISCAL SERVICES OT OTHER STAFF	$ 7,500	$ 7,500
10.5.2520.153.2002.0000	FISCAL SERVICES MEDICAL	$ 164,000	$ 113,900
10.5.2520.153.2120.0000	FISCAL SERVICES IMRF CONTRIB	$ 80,000	$ -
10.5.2520.153.3119.0000	FISCAL SERVICES ADMIN/PROF SVCS	$ 40,000	$ 38,000
10.5.2520.153.3230.0000	FISCAL SERVICES EQUIP MAINT	$ 11,000	$ 6,000
10.5.2520.153.3320.0000	FISCAL SERVICES STAFF TRAVEL & TRAINING	$ 1,000	$ 1,500
10.5.2520.153.3410.0000	FISCAL SERVICES POSTAGE	$ 15,000	$ 5,000
10.5.2520.153.3501.0000	FISCAL SERVICES LEGAL NOTICES	$ 5,000	$ 10,000
10.5.2520.153.4100.0000	FISCAL SERVICES SUPPLY	$ 3,000	$ 4,000
10.5.2520.153.6400.0000	FISCAL SERVICES MEMBERSHIPS	$ 53,000	$ 42,000
	TOTAL EXPENDITURES	**$ 1,223,500**	**$ 1,027,900**

ETHS District 202

Nutrition Services Department

Description of Major Activities:

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

The Nutrition Services Department also operated the following:

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

Goals, Objectives and Performance Measures

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
NUTRITION SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2560.167.1143.0000	NUTRITION SERVICES SPECIALISTS	$ 97,000	$ 60,000
10.5.2560.167.1195.0000	NUTRITION SERVICES FOOD SVC WORKERS	$ 595,000	$ 546,000
10.5.2560.167.1394.0000	NUTRITION SERVICES ATH OVRTME	$ 4,000	$ 2,000
10.5.2560.167.1395.0000	NUTRITION SERVICES OT OTHER STAFF	$ -	$ 40,000
10.5.2560.167.2000.0000	NUTRITION SERVICES N/CERT CASH OPT	$ 4,500	$ 3,750
10.5.2560.167.2002.0000	NUTRITION SERVICES N/CERT MEDICAL	$ 230,000	$ 234,000
10.5.2560.167.3118.0000	NUTRITION SERVICES ADMIN/INSERVICE	$ 1,000	$ 1,000
10.5.2560.167.3119.0000	NUTRITION SERVICES ADMIN/PROF SVCS	$ 6,000	$ 10,000
10.5.2560.167.3193.0000	NUTRITION SERVICES CONTRACT SVCS	$ 25,000	$ 24,000
10.5.2560.167.3230.0000	NUTRITION SERVICES EQUIP MAINT	$ 10,000	$ 10,000
10.5.2560.167.3911.0000	NUTRITION SERVICES COMM FREIGHT	$ -	$ 2,000
10.5.2560.167.4147.0000	NUTRITION SERVICES UNIFORMS	$ 6,000	$ 6,000
10.5.2560.167.4700.0000	NUTRITION SERVICES FOOD GENERAL	$ 625,000	$ 580,000
10.5.2560.167.4701.0000	NUTRITION SERVICES SUPPLIES GENERA	$ 63,000	$ 80,000
10.5.2560.167.4702.0000	NUTRITION SERVICES FOOD A LA CARTE	$ 145,000	$ 155,000
10.5.2560.167.4703.0000	NUTRITION SERVICES EDIBLE ACRE GARDEN SUPPLI	$ 5,000	$ 5,000
10.5.2560.167.4706.0000	NUTRITION SERVICES D65 FOOD SUPPLIES	$ 280,000	$ 285,000
10.5.2560.167.4707.0000	NUTRITION SERVICES CITY OF EVANSTON FOOD	$ 40,000	$ 40,000
10.5.2560.167.5400.0000	NUTRITION SERVICES EQUIPMENT	$ 10,000	$ 10,000
	TOTAL EXPENDITURES	**$ 2,146,500**	**$ 2,093,750**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2560.168.1115.0000	DIRECTOR NUTRITION SVCS ADMINISTRATORS	$ 114,000	$ 121,000
10.5.2560.168.2002.0000	DIRECTOR NUTRITION SVCS MEDICAL	$ 25,000	$ 23,300
10.5.2560.168.3320.0000	DIRECTOR NUTRITION SVCS STAFF TRAVEL & TRAINING	$ 2,000	$ 2,000
	TOTAL EXPENDITURES	**$ 141,000**	**$ 146,300**

ETHS DISTRICT 202

COMMUNICATIONS OFFICE

Description of Major Activities:

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

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
COMMUNICATIONS OFFICE

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2630.163.1117.0000	COMMUNICATIONS EXEMPT STAFF	$ 225,000	$ 235,000
10.5.2630.163.1143.0000	COMMUNICATIONS SPECIALISTS	$ 62,000	$ 64,000
10.5.2630.163.2000.0000	COMMUNICATIONS N/CERT CASH OPT	$ 1,500	$ -
10.5.2630.163.2002.0000	COMMUNICATIONS N/CERT MEDICAL	$ 49,000	$ 49,650
10.5.2630.163.3144.0000	COMMUNICATIONS PROF SVCS/INSTR	$ 6,600	$ -
10.5.2630.163.3320.0000	COMMUNICATIONS STAFF TRAVEL & TRAINING	$ 4,000	$ 2,500
10.5.2630.163.3600.0000	COMMUNICATIONS PRINTING	$ 8,000	$ 8,000
10.5.2630.163.3601.0000	COMMUNICATIONS PHOTOGRAPHIC SERVICES	$ 2,000	$ 4,000
10.5.2630.163.4100.0000	COMMUNICATIONS SUPPLY	$ 4,000	$ 3,500
10.5.2630.163.4110.0000	COMMUNICATIONS SUPPLIES PROMO/OUTREACH	$ 6,000	$ 6,000
10.5.2630.163.4120.0000	COMMUNICATIONS SUPPLY OUTREACH PROGRAMS	$ 500	$ 500
	TOTAL EXPENDITURES	**$ 368,600**	**$ 373,150**

ETHS DISTRICT 202

HUMAN RESOURCES

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
HUMAN RESOURCES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2640.157.1115.0000	HUMAN RESOURCES ADMINISTRATORS	$ 470,000	$ 500,000
10.5.2640.157.1117.0000	HUMAN RESOURCES EXEMPT STAFF	$ 234,000	$ 220,000
10.5.2640.157.1143.0000	HUMAN RESOURCES SPECIALISTS	$ 71,000	$ -
10.5.2640.157.1322.0000	HUMAN RESOURCES STAFF	$ 18,000	$ 74,000
10.5.2640.157.2002.0000	HUMAN RESOURCES N/CERT MEDICAL	$ 106,000	$ 94,000
10.5.2640.157.2112.0000	HUMAN RESOURCES THIS FUND BD PAID	$ 2,700	$ 4,000
10.5.2640.157.3111.0000	HUMAN RESOURCES TEMP SVC AGENCY	$ 35,000	$ 35,000
10.5.2640.157.3115.0000	HUMAN RESOURCES HUMAN RESOURCE	$ 21,000	$ 21,000
10.5.2640.157.3118.0000	HUMAN RESOURCES ADMIN/INSERVICE	$ 40,000	$ 30,000
10.5.2640.157.3119.0000	HUMAN RESOURCES ADMIN/PROF SVCS	$ 4,500	$ 4,000
10.5.2640.157.3123.0000	HUMAN RESOURCES TUITION REIMBURSEMENT	$ 7,500	$ 16,000
10.5.2640.157.3195.0000	HUMAN RESOURCES BACKGR CHECKS	$ 20,000	$ 16,000
10.5.2640.157.3320.0000	HUMAN RESOURCES STAFF TRAVEL & TRAINING	$ 2,500	$ 2,500
10.5.2640.157.3600.0000	HUMAN RESOURCES PRINTING	$ 2,000	$ 1,000
10.5.2640.157.4100.0000	HUMAN RESOURCES SUPPLY	$ 8,500	$ 8,500
10.5.2640.157.4105.0000	HUMAN RESOURCES SUP INCENTIVES	$ 2,000	$ 2,500
10.5.2640.157.4124.0000	HUMAN RESOURCES SUPPLY-STAFF RECOGNITION	$ 2,500	$ 2,000
	TOTAL EXPENDITURES	**$ 1,047,200**	**$ 1,030,500**

ETHS DISTRICT 202

NETWORK ADMINISTRATION

Description of Major Activities:

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

GOAL; OBJECTIVES AND PERFORMANCE MEASURES

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

DEPARTMENT OBJECTIVES:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
NETWORK ADMINISTRATION

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2660.148.1115.0000	NETWORK ADMIN ADMINISTRATORS	$ 68,000	$ 70,000
10.5.2660.148.1117.0000	NETWORK ADMIN EXEMPT STAFF	$ 307,000	$ 325,000
10.5.2660.148.1143.0000	NETWORK ADMIN SPECIALISTS	$ 157,000	$ 85,000
10.5.2660.148.1150.0000	NETWORK ADMIN SECRETARIES	$ 13,500	$ 13,500
10.5.2660.148.2000.0000	NETWORK ADMIN N/CERT CASH OPT	$ 750	$ -
10.5.2660.148.2002.0000	NETWORK ADMIN N/CERT MEDICAL	$ 67,000	$ 55,600
10.5.2660.148.3118.0000	NETWORK ADMIN ADMIN/INSERVICE	$ -	$ 3,000
10.5.2660.148.3144.0000	NETWORK ADMIN PROF SVCS/INSTR	$ 25,000	$ 14,000
10.5.2660.148.3230.0000	NETWORK ADMIN EQUIP MAINT	$ 16,000	$ 60,000
10.5.2660.148.3252.0000	NETWORK ADMIN SOFTWARE RENTAL	$ 175,000	$ 235,000
10.5.2660.148.4100.0000	NETWORK ADMIN SUPPLY	$ 8,000	$ 4,000
10.5.2660.148.5400.0000	NETWORK ADMIN EQUIPMENT	$ 67,000	$ 85,000
	TOTAL EXPENDITURES	**$ 904,250**	**$ 950,100**

ETHS DISTRICT 202

INSTRUCTIONAL AND INFORMATIONAL TECHNOLOGY

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
INFORMATIONAL TECHNOLOGY

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2660.150.1115.0000	INFO SVCS ADMINISTRATORS	$ 68,000	$ 70,000
10.5.2660.150.1117.0000	INFO SVCS EXEMPT STAFF	$ 433,000	$ 448,000
10.5.2660.150.1143.0000	INFO SVCS SPECIALISTS	$ 195,000	$ 221,000
10.5.2660.150.1150.0000	INFO SVCS SECRETARIES	$ 13,500	$ 13,500
10.5.2660.150.1293.0000	INFO SVCS TEMP HELP/PART TIME	$ 15,000	$ 15,000
10.5.2660.150.1294.0000	INFO SVCS STUDENTS	$ 8,000	$ 8,000
10.5.2660.150.2000.0000	INFO SVCS N/CERT CASH OPT	$ 1,500	$ 1,750
10.5.2660.150.2002.0000	INFO SVCS N/CERT MEDICAL	$ 65,000	$ 83,000
10.5.2660.150.3118.0000	INFO SVCS ADMIN/INSERVICE	$ 10,000	$ 5,000
10.5.2660.150.3162.0000	INFO SVCS SOFTWARE DEVELOPMENT	$ 5,000	$ 2,500
10.5.2660.150.3230.0000	INFO SVCS EQUIP MAINT	$ 4,000	$ -
10.5.2660.150.3250.0000	INFO SVCS RENTAL/LEASING	$ 1,000	$ -
10.5.2660.150.3252.0000	INFO SVCS SOFTWARE RENTAL	$ 360,000	$ 330,000
10.5.2660.150.4100.0000	INFO SVCS SUPPLY	$ 2,000	$ 1,000
10.5.2660.150.4191.0000	INFO SVCS SUPPLY ID	$ 6,000	$ 7,000
10.5.2660.150.5400.0000	INFO SVCS EQUIPMENT	$ 5,000	$ -
	TOTAL EXPENDITURES	**$ 1,192,000**	**$ 1,205,750**

ETHS DISTRICT 202

STUDENT ACTIVITIES

Description of Major Activities:

The Student Activities Office oversees the coordination of ETHS student clubs and organizations, student government, and school-wide student events such as homecoming, spirit weeks, performances, and dances.

The office also oversees the Student Success Center, nicknamed “The Hub”, which serves as a one-stop shop that fosters interactive learning and collaboration by providing students with a central location to access programs, facilities, and services. The mission of the ETHS Student Success Center is to maintain an accessible, inclusive and purposeful environment that provides a variety of student-centered services and supports.

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
STUDENT ACTIVITIES DEPARTMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2190.126.1117.0000	STUDENT ACTIVITIES EXEMPT STAFF	$ 102,000	$ 105,000
10.5.2190.126.1121.0000	STUDENT ACTIVITIES TEACHERS	$ 110,000	$ 116,000
10.5.2190.126.1141.0000	STUDENT ACTIVITIES PARAPROFESSIONALS	$ 6,000	$ 5,000
10.5.2190.126.1322.0000	STUDENT ACTIVITIES STAFF	$ 250,000	$ 230,000
10.5.2190.126.2000.0000	STUDENT ACTIVITIES N/CERT CASH OPT	$ 1,500	$ 2,500
10.5.2190.126.2002.0000	STUDENT ACTIVITIES N/CERT MEDICAL	$ 60,000	$ 68,000
10.5.2190.126.2112.0000	STUDENT ACTIVITIES THIS FUND BD PAID	$ -	$ 900
10.5.2190.126.3144.0000	STUDENT ACTIVITIES PROF SVCS/INSTR	$ 3,000	$ 3,000
10.5.2190.126.3145.0000	STUDENT ACTIVITIES ASSEMBLIES & SPEC EVENTS	$ 6,000	$ 6,000
10.5.2190.126.3148.0000	STUDENT ACTIVITIES EDUC PROGRAM FUNDS	$ 18,000	$ 17,000
10.5.2190.126.3320.0000	STUDENT ACTIVITIES STAFF TRAVEL & TRAINING	$ -	$ 1,500
10.5.2190.126.3322.0000	STUDENT ACTIVITIES STUDENT TRAVEL	$ 5,000	$ 5,000
10.5.2190.126.3600.0000	STUDENT ACTIVITIES PRINTING	$ 3,000	$ -
10.5.2190.126.4100.0000	STUDENT ACTIVITIES SUPPLY	$ 27,000	$ 27,000
10.5.2190.126.4101.0000	STUDENT ACTIVITIES SUPPLY STUD SUCCESS CTR	$ -	$ 2,000
10.5.2190.126.4105.0000	STUDENT ACTIVITIES SUP INCENTIVES	$ 900	$ 900
10.5.2190.126.4108.0000	STUDENT ACTIVITIES SUP STDNT ACT EVENTS	$ 16,000	$ 16,000
10.5.2190.126.4124.0000	STUDENT ACTIVITIES SUPPLY-STAFF RECOGNITION	$ 35,000	$ 23,000
10.5.2190.126.4149.0000	STUDENT ACTIVITIES HERITAGE CELEBRATIONS	$ -	$ 16,000
10.5.2190.126.4161.0000	STUDENT ACTIVITIES SUPPLIES PEP RALLIES	$ 8,000	$ 8,000
10.5.2190.126.4162.0000	STUDENT ACTIVITIES SUPPLIES HOMECOMING	$ 10,000	$ 10,000
10.5.2190.126.4198.0000	STUDENT ACTIVITIES SUPPLY CHESS	$ 4,000	$ 4,000
10.5.2190.126.6909.0000	STUDENT ACTIVITIES PROM ACTIVITIES	$ 10,000	$ 10,000
10.5.2190.126.6910.0000	STUDENT ACTIVITIES POST PROM ACTIV	$ 5,000	$ 5,000
10.5.2190.127.4149.0000	STUDENT ACTIVITIES HERITAGE CELEBRATIONS	$ 20,000	$ -
	TOTAL EXPENDITURES	**$ 700,400**	**$ 681,800**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS SUPPORT SERVICES DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2110.139.1117.0000	OUTREACH SERVICES EXEMPT STAFF	$ 150,000	$ 151,000
10.5.2110.139.1121.0000	OUTREACH SERVICES TEACHERS	$ 112,000	$ 95,000
10.5.2110.139.1143.0000	OUTREACH SERVICES SPECIALISTS	$ 135,000	$ 56,000
10.5.2110.139.2002.0000	OUTREACH SERVICES MEDICAL	$ 44,000	$ 12,800
10.5.2110.139.3146.0000	OUTREACH SERVICES CONT SVCS/TRANSLATION	$ 45,000	$ 45,000
10.5.2110.139.4100.0000	OUTREACH SERVICES SUPPLY	$ 4,000	$ 4,000
10.5.2110.139.4141.0000	OUTREACH SERVICES SUPPLIES WELCOME CENTER	$ 2,500	$ 2,500
10.5.2110.139.4609.0000	OUTREACH SERVICES SUPPLIES AMBASSADORS	$ 2,500	$ 2,500
10.5.2110.139.4611.0000	OUTREACH SERVICES SUPPLIES FRESHMEN/TRANSIT	$ 2,500	$ 7,500
10.5.2110.139.4612.0000	OUTREACH SERVICES SUPP FRESH ADV STUDY HALL	$ 500	$ 500
10.5.2110.612.2002.0000	IDPH COVD EFFORTS N/CERT MEDICAL	$ -	$ 400
10.5.2130.155.3190.0000	HEALTH CENTER PATIENT TESTS	$ 2,000	$ 2,000
10.5.2130.155.3320.0000	HEALTH CENTER STAFF TRAVEL & TRAINING	$ 800	$ 700
10.5.2130.155.4100.0000	HEALTH CENTER SUPPLY	$ 4,000	$ 3,000
10.5.2130.155.4114.0000	HEALTH CENTER SUPPLY MEDICAL	$ 10,000	$ 8,000
10.5.2130.155.5400.0000	HEALTH CENTER EQUIPMENT	$ 2,000	$ 1,000
10.5.2130.611.1115.0000	HLTH CTR GNT ADMINISTRATORS	$ 13,000	$ 14,000
10.5.2130.611.2002.0000	HLTH CTR GNT N/CERT MEDICAL	$ 1,800	$ 1,000
10.5.2130.611.3100.0000	HLTH CTR GNT CONTRACT SVCS	$ 110,000	$ 110,000
10.5.2190.125.1322.0000	GRADUATION STAFF	$ 13,000	$ 13,000
10.5.2190.125.3193.0000	GRADUATION CONTRACT SVCS	$ 900	$ 900
10.5.2190.125.3250.0000	GRADUATION RENTAL/LEASING	$ 65,000	$ 65,000
10.5.2190.125.3600.0000	GRADUATION PRINTING	$ 8,500	$ 10,000
10.5.2190.125.4100.0000	GRADUATION SUPPLY	$ 22,000	$ 20,000
10.5.2190.608.1141.0000	DORS STEP GNT PARAPROFESSIONALS	$ 32,000	$ -
10.5.2190.608.1294.0000	DORS STEP GNT STUDENTS	$ 34,000	$ 34,000
10.5.2190.608.2002.0000	DORS STEP GNT N/CERT MEDICAL	$ 19,000	$ 700
10.5.2190.630.1117.4930	TRUANTS ALT AND OP ED PROGRAM EXEMPT STAFF	$ -	$ 80,000
10.5.2190.630.2002.4930	TRUANTS ALT AND OP ED PROGRAM MEDICAL	$ -	$ 900
10.5.2190.630.3144.4930	TRUANTS ALT AND OP ED PROGRAM PROF SVCS/INSTR	$ -	$ 65,000
10.5.2190.630.4100.4930	TRUANTS ALT AND OP ED PROGRAM SUPPLIES	$ -	$ 10,000
10.5.2210.122.1143.0000	DUPLICATING-INST SUPP SPECIALISTS	$ 18,000	$ -
10.5.2210.122.2002.0000	DUPLICATING-INST SUPP N/CERT MEDICAL	$ 7,000	$ 1,700
10.5.2210.122.3230.0000	DUPLICATING-INST SUPP EQUIP MAINT	$ 20,000	$ 12,000
10.5.2210.122.3250.0000	DUPLICATING-INST SUPP RENTAL/LEASING	$ 75,000	$ 75,000
10.5.2210.122.4100.0000	DUPLICATING-INST SUPP SUPPLY	$ 15,000	$ 12,000
10.5.2210.601.3144.0000	TITLE I PROF DEVELOP PROF SVCS/INSTR	$ 40,000	$ 38,600
10.5.2210.601.3320.0000	TITLE I PROF DEVELOP STAFF TRAVEL & TRAINING	$ 47,500	$ 35,000
10.5.2210.602.1121.4932	TITLE II TEACHERS	$ 14,000	$ -
10.5.2210.602.3144.4932	TITLE II PROF SVCS/INSTR	$ 10,000	$ 20,000
10.5.2210.602.3320.4932	TITLE II STAFF TRAVEL & TRAINING	$ 23,000	$ 33,000
10.5.2210.607.3343.0000	IDEA IMPROV INSTR IDEA PRCH SVCS CONF	$ 4,000	$ -
10.5.2210.609.1121.0000	VOC ED IMP GNT TEACHERS	$ 10,000	$ 10,000
10.5.2210.609.3144.0000	VOC ED IMP GNT PROF SVCS/INSTR	$ -	$ 3,500
10.5.2210.609.3252.0000	VOC ED IMP GNT SOFTWARE RENTAL	$ 48,000	$ 50,000
10.5.2210.609.3320.0000	VOC ED IMP GNT STAFF TRAVEL & TRAINING	$ 1,000	$ 2,500
10.5.2210.609.4112.0000	VOC ED IMP GNT SUPPLY INSTR	$ 50,000	$ 50,000
10.5.2210.609.5400.0000	VOC ED IMP GNT EQUIPMENT	$ 40,000	$ 40,000
10.5.2210.610.1121.0000	CARL PERKINS TII TEACHERS	$ -	$ 8,000
10.5.2210.610.3320.0000	CARL PERKINS TII STAFF TRAVEL & TRAINING	$ 12,000	$ 5,000
10.5.2210.610.3900.0000	CARL PERKINS TII CONTRACT SVCS	$ 20,000	$ -
10.5.2210.610.4100.0000	CARL PERKINS TII SUPPLY	$ 20,000	$ 12,000
10.5.2210.613.2002.0000	N/CERT MEDICAL	$ -	$ 200
	TOTAL EXPENDITURES	**$ 1,310,500**	**$ 1,224,900**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS SUPPORT SERVICES DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2310.165.6900.0000	BOARD OF ED MISCELLANEOUS	$ 45,000	$ 50,000
10.5.2310.166.1321.0000	SVC AREA DIR TEACHERS	$ 4,000	$ 4,000
10.5.2310.166.2151.0000	SVC AREA DIR ERO	$ 25,000	$ 25,000
10.5.2310.166.2152.0000	SVC AREA DIR TRS BOARD PAID	$ 550,000	$ 475,000
10.5.2310.166.2153.0000	SVC AREA DIR TRS 2.2	$ 280,000	$ 250,000
10.5.2310.166.2154.0000	SVC AREA DIR EMPLR THIS FUND BENEFIT	$ 330,000	$ 300,000
10.5.2310.166.2156.0000	SVC AREA DIR CERT 403B DIST CONTR	$ -	$ 30,000
10.5.2310.166.2221.0000	SVC AREA DIR MEDICAL RETIREE	$ 75,000	$ 75,000
10.5.2310.166.3170.0000	SVC AREA DIR AUDIT	$ 60,000	$ 65,000
10.5.2310.166.3180.0000	SVC AREA DIR LEGAL SERVICES	$ 200,000	$ 170,000
10.5.2310.166.3801.0000	SVC AREA DIR LIABILITY INS	$ 10,000	$ 10,000
10.5.2310.166.3804.0000	SVC AREA DIR UNEMP INS	$ 45,000	$ 35,000
10.5.2310.166.3805.0000	SVC AREA DIR WORKERS COMP	$ 25,000	$ 25,000
10.5.2310.166.3806.0000	SVC AREA DIR LIFE INSURANCE	$ 200,000	$ 180,000
10.5.2310.166.3808.0000	SVC AREA DIR INSURANCE CONTRACT SVCS	$ 10,000	$ 8,000
10.5.2310.166.6908.0000	SVC AREA DIR ACC VAC & SICK LV	$ 100,000	$ 100,000
10.5.2320.162.1115.0000	SUPERINTENDENT SERVICES ADMINISTRATORS	$ 300,000	$ 342,000
10.5.2320.162.1117.0000	SUPERINTENDENT SERVICES EXEMPT STAFF	$ 122,000	$ 126,500
10.5.2320.162.2002.0000	SUPERINTENDENT SERVICES N/CERT MEDICAL	$ 45,000	$ 44,700
10.5.2320.162.2112.0000	SUPERINTENDENT SERVICES THIS FUND BD PAID	$ 3,500	$ 5,000
10.5.2320.162.3117.0000	SUPERINTENDENT SERVICES CONSULTING	$ 20,000	$ 18,000
10.5.2320.162.3118.0000	SUPERINTENDENT SERVICES ADMIN/INSERVICE	$ 4,000	$ 4,000
10.5.2320.162.3320.0000	SUPERINTENDENT SERVICES STAFF TRAVEL & TRAINING	$ 30,000	$ 25,000
10.5.2320.162.4100.0000	SUPERINTENDENT SERVICES SUPPLY	$ 9,000	$ 9,000
10.5.2320.162.6904.0000	SUPERINTENDENT SERVICES PUBLIC RELATIONS	$ 1,500	$ 1,500
10.5.2330.120.1115.0000	SP ED ADMIN SVCS ADMINISTRATORS	$ 200,000	$ 208,500
10.5.2330.120.1150.0000	SP ED ADMIN SVCS SECRETARIES	$ 93,000	$ 57,000
10.5.2330.120.2002.0000	SP ED ADMIN SVCS N/CERT MEDICAL	$ 14,000	$ 27,000
10.5.2330.120.2112.0000	SP ED ADMIN SVCS THIS FUND BD PAID	$ 2,000	$ 3,000
10.5.2330.120.3320.0000	SP ED ADMIN SVCS STAFF TRAVEL & TRAINING	$ 3,000	$ 2,000
10.5.2330.120.4100.0000	SP ED ADMIN SVCS SUPPLY	$ 3,000	$ 2,000
10.5.2410.123.1115.0000	AP FOR EDUCATIONAL SVCS ADMINISTRATORS	$ 365,000	$ 205,000
10.5.2410.123.1117.0000	AP FOR EDUCATIONAL SVCS EXEMPT STAFF	$ 154,000	$ 160,000
10.5.2410.123.1126.0000	AP FOR EDUCATIONAL SVCS DEANS	$ 585,000	$ 600,000
10.5.2410.123.1143.0000	AP FOR EDUCATIONAL SVCS SPECIALISTS	$ 283,000	$ -
10.5.2410.123.1144.0000	AP FOR EDUCATIONAL SVCS STAFF OVERTIME	$ 2,300	$ 2,500
10.5.2410.123.1150.0000	AP FOR EDUCATIONAL SVCS SECRETARIES	$ 37,000	$ 42,000
10.5.2410.123.2000.0000	AP FOR EDUCATIONAL SVCS CERT CASH OPT	$ 2,500	$ 2,750
10.5.2410.123.2002.0000	AP FOR EDUCATIONAL SVCS N/CERT MEDICAL	$ 160,000	$ 204,000
10.5.2410.123.2112.0000	AP FOR EDUCATIONAL SVCS THIS FUND BD PAID	$ 7,500	$ 16,300
10.5.2410.123.3145.0000	AP FOR EDUCATIONAL SVCS ASSEMBLIES & SPEC EVENTS	$ 3,750	$ 3,000
10.5.2410.123.3148.0000	AP FOR EDUCATIONAL SVCS EDUC PROGRAM FUNDS	$ 3,000	$ 5,000
10.5.2410.123.3150.0000	AP FOR EDUCATIONAL SVCS ALT TO SUS	$ 2,000	$ 2,000
10.5.2410.123.3230.0000	AP FOR EDUCATIONAL SVCS EQUIP MAINT	$ 1,000	$ -
10.5.2410.123.3320.0000	AP FOR EDUCATIONAL SVCS STAFF TRAVEL & TRAINING	$ 1,500	$ 1,000
10.5.2410.123.3600.0000	AP FOR EDUCATIONAL SVCS PRINTING	$ 8,000	$ 8,000
10.5.2410.123.4100.0000	AP FOR EDUCATIONAL SVCS SUPPLY	$ 8,000	$ 9,000
10.5.2410.123.4109.0000	AP FOR EDUCATIONAL SVCS SUPPLY REGIS	$ 3,000	$ 2,000
10.5.2410.123.4129.0000	AP FOR EDUCATIONAL SVCS SUPPLY DEAN	$ 5,000	$ 1,000
	TOTAL EXPENDITURES	**$ 4,440,550**	**$ 3,940,750**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS SUPPORT SERVICES DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2410.136.1143.0000	SCHEDULING SVCS SPECIALISTS	$ 170,000	$ 170,000
10.5.2410.136.2002.0000	SCHEDULING SVCS N/CERT MEDICAL	$ 39,000	$ 30,800
10.5.2410.137.1115.0000	ASSOC PRIN OF STUDNT SVCS ADMINISTRATORS	$ 182,000	$ 531,000
10.5.2410.137.1117.0000	ASSOC PRIN OF STUDNT SVCS EXEMPT STAFF	$ 435,000	$ 650,000
10.5.2410.137.1121.0000	ASSOC PRIN OF STUDNT SVCS TEACHERS	$ 134,000	$ -
10.5.2410.137.1143.0000	ASSOC PRIN OF STUDNT SVCS SPECIALISTS	$ 260,000	$ 707,000
10.5.2410.137.1150.0000	ASSOC PRIN OF STUDNT SVCS SECRETARIES	$ 53,500	$ 53,000
10.5.2410.137.2000.0000	ASSOC PRIN OF STUDNT SVCS N/CERT CASH OPT	$ 3,000	$ 7,000
10.5.2410.137.2002.0000	ASSOC PRIN OF STUDNT SVCS N/CERT MEDICAL	$ 127,000	$ 181,000
10.5.2410.137.2112.0000	ASSOC PRIN OF STUDNT SVCS THIS FUND BD PAID	$ 6,000	$ 10,300
10.5.2410.137.3112.0000	ASSOC PRIN OF STUDNT SVCS SEXUAL ASSAULT AWARENESS	$ 10,000	$ 10,000
10.5.2410.137.3148.0000	ASSOC PRIN OF STUDNT SVCS EDUC PROGRAM FUNDS	$ 12,000	$ 13,000
10.5.2410.137.3252.0000	ASSOC PRIN OF STUDNT SVCS SOFTWARE RENTAL	$ 2,500	$ 1,000
10.5.2410.137.3320.0000	ASSOC PRIN OF STUDNT SVCS STAFF TRAVEL & TRAINING	$ 15,000	$ 12,000
10.5.2410.137.3345.0000	ASSOC PRIN OF STUDNT SVCS TRAVEL ASSC PRIN ST SVCS	$ 1,600	$ 1,000
10.5.2410.137.3346.0000	ASSOC PRIN OF STUDNT SVCS PSYCHIATRIC EVAL ST SVCS	$ 10,000	$ 5,000
10.5.2410.137.3348.0000	ASSOC PRIN OF STUDNT SVCS OTHER EVALS STDNT SRVCS	$ 2,000	$ 1,500
10.5.2410.137.3900.0000	ASSOC PRIN OF STUDNT SVCS CONTRACT SVCS	$ 15,000	$ 42,000
10.5.2410.137.4100.0000	ASSOC PRIN OF STUDNT SVCS SUPPLY	$ 9,000	$ 9,000
10.5.2410.137.4109.0000	ASSOC PRIN OF STUDNT SVCS SUPPLY REGIS	$ -	$ 1,000
10.5.2410.137.4159.0000	ASSOC PRIN OF STUDNT SVCS SUPPLIES REGISTRAR/ATTEN	$ 3,000	$ 2,000
10.5.2410.140.1115.0000	ASST SUPER CURR & INSTR ADMINISTRATORS	$ 450,000	$ 475,000
10.5.2410.140.1121.0000	ASST SUPER CURR & INSTR TEACHERS	$ -	$ 405,000
10.5.2410.140.1142.0000	ASST SUPER CURR & INSTR INTERNS	$ 38,000	$ 40,000
10.5.2410.140.1150.0000	ASST SUPER CURR & INSTR SECRETARIES	$ 80,000	$ 75,000
10.5.2410.140.2000.0000	ASST SUPER CURR & INSTR CASH OPT	$ -	$ 2,000
10.5.2410.140.2002.0000	ASST SUPER CURR & INSTR MEDICAL	$ 86,000	$ 140,000
10.5.2410.140.2112.0000	ASST SUPER CURR & INSTR THIS FUND BD PAID	$ 5,000	$ 11,300
10.5.2410.140.3144.0000	ASST SUPER CURR & INSTR PROF SVCS/INSTR	$ 5,000	$ 4,000
10.5.2410.140.3320.0000	ASST SUPER CURR & INSTR STAFF TRAVEL & TRAINING	$ 1,800	$ 3,000
10.5.2410.140.3326.0000	ASST SUPER CURR & INSTR PROF DEV SEGAL GIFT	$ 5,000	$ 5,000
10.5.2410.140.4100.0000	ASST SUPER CURR & INSTR SUPPLY	$ 8,500	$ 6,000
10.5.2410.140.4131.0000	ASST SUPER CURR & INSTR SUPPLY SEGAL GIFT	$ 5,000	$ 5,000
10.5.2410.160.1115.0000	ASST SUPERINT/PRINCIPAL ADMINISTRATORS	$ 235,000	$ 210,000
10.5.2410.160.1143.0000	ASST SUPERINT/PRINCIPAL SPECIALISTS	$ 270,000	$ -
10.5.2410.160.1150.0000	ASST SUPERINT/PRINCIPAL SECRETARIES	$ 56,000	$ 75,000
10.5.2410.160.2000.0000	ASST SUPERINT/PRINCIPAL CASH OPT	$ 750	$ 450
10.5.2410.160.2002.0000	ASST SUPERINT/PRINCIPAL MEDICAL	$ 66,000	$ 43,800
10.5.2410.160.2112.0000	ASST SUPERINT/PRINCIPAL THIS FUND BD PAID	$ 3,000	$ 4,600
10.5.2410.160.3144.0000	ASST SUPERINT/PRINCIPAL PROF SVCS/INSTR	$ 3,000	$ 3,000
10.5.2410.160.3320.0000	ASST SUPERINT/PRINCIPAL STAFF TRAVEL & TRAINING	$ 3,000	$ 3,000
10.5.2410.160.3600.0000	ASST SUPERINT/PRINCIPAL PRINTING	$ 18,000	$ 18,000
10.5.2410.160.4100.0000	ASST SUPERINT/PRINCIPAL SUPPLY	$ 15,000	$ 15,000
10.5.2410.160.4103.0000	ASST SUPERINT/PRINCIPAL SUPPLY NATL HONOR	$ 1,000	$ 1,000
10.5.2410.160.4142.0000	ASST SUPERINT/PRINCIPAL SUPPLY HONOR ROLL	$ 8,500	$ 8,500
10.5.2410.161.3144.0000	PRINCIPAL SUPPORTS PROF SVCS/INSTR	$ 10,000	$ 10,000
10.5.2410.161.3320.0000	PRINCIPAL SUPPORTS STAFF TRAVEL & TRAINING	$ 10,000	$ 10,000
10.5.2410.161.4100.0000	PRINCIPAL SUPPORTS SUPPLY	$ 30,000	$ 25,000
	TOTAL EXPENDITURES	**$ 2,903,150**	**$ 4,036,250**

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
VARIOUS SUPPORT SERVICES DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.2540.154.1115.0000	OP/MAINT ADMIN ADMINISTRATORS	$ -	$ 65,000
10.5.2540.154.1117.0000	OP/MAINT ADMIN EXEMPT STAFF	$ -	$ 34,500
10.5.2540.154.2002.0000	OP/MAINT ADMIN N/CERT MEDICAL	$ -	$ 1,300
10.5.2540.154.4190.0000	OP/MAINT ADMIN SUPPLY CEN ST	$ 15,000	$ 15,000
10.5.2540.601.1322.0000	TITLE I OPER EXP STAFF	$ 16,000	$ 16,000
10.5.2540.601.2002.0000	N/CERT MEDICAL	$ -	$ 1,100
10.5.2550.601.3312.0000	TITLE I TRANS EXP CONTRACT SVCS	$ 20,000	$ 20,000
10.5.2550.601.3322.0000	TITLE I TRANS EXP STUDENT TRAVEL	$ 9,000	$ 9,000
10.5.2560.601.4606.0000	TITLE I FOOD SVC SUPPLIES/FOOD WLDKIT ACAD	$ 7,000	$ 7,000
10.5.2560.601.4616.0000	TITLE I FOOD SVC SUPPLIES ASAP TITLE I	$ 3,000	$ 3,000
10.5.2570.122.1143.0000	DUPLICATING SPECIALISTS	$ 33,000	$ 52,500
10.5.2570.122.2002.0000	DUPLICATING N/CERT MEDICAL	$ 13,000	$ 14,000
10.5.2570.122.3230.0000	DUPLICATING EQUIP MAINT	$ 15,000	$ 12,000
10.5.2570.122.3250.0000	DUPLICATING RENTAL/LEASING	$ 75,000	$ 75,000
10.5.2570.122.4100.0000	DUPLICATING SUPPLY	$ 8,000	$ 6,000
10.5.2570.152.1143.0000	RECEIVING SPECIALISTS	$ 55,000	$ 57,500
10.5.2570.152.2002.0000	RECEIVING N/CERT MEDICAL	$ 9,000	$ 2,200
10.5.2570.152.4100.0000	RECEIVING SUPPLY	$ 1,000	$ 500
10.5.2620.144.1117.0000	RESEARCH & EVALUATION EXEMPT STAFF	$ 234,000	$ 238,000
10.5.2620.144.2002.0000	RESEARCH & EVALUATION MEDICAL	$ 38,000	$ 46,000
10.5.2620.144.3144.0000	RESEARCH & EVALUATION PROF SVCS/INSTR	$ 3,000	$ 3,500
10.5.2620.144.3320.0000	RESEARCH & EVALUATION STAFF TRAVEL & TRAINING	$ 1,000	$ 500
10.5.2620.144.4100.0000	RESEARCH & EVALUATION SUPPLY	$ 1,500	$ 1,500
10.5.2630.601.1143.0000	FAMILY ENGAGEMENT SPECIALIST	$ -	$ 75,000
10.5.2630.601.2002.0000	FAMILY ENGAGEMENT N/CERT MEDICAL	$ -	$ 5,000
10.5.2630.601.3600.0000	TITLE I INFO SVCS PRINTING	$ 3,000	$ 2,000
10.5.2640.158.1121.0000	WELLNESS TEACHERS	$ 18,000	$ 15,000
10.5.2640.158.2002.0000	N/CERT MEDICAL	$ -	$ 700
10.5.2640.158.2112.0000	THIS FUND BD PAID	$ -	$ 100
10.5.2640.158.3144.0000	WELLNESS PROF SVCS/INSTR	$ 100,000	$ 110,000
10.5.2640.158.4100.0000	WELLNESS SUPPLY	$ 1,500	$ 1,000
10.5.2640.602.1322.4932	RECRUITING - TITLE II STAFF	$ 12,000	$ 15,000
10.5.2640.602.2002.4932	RECRUITING - TITLE II N/CERT MEDICAL	$ 1,500	$ 1,000
10.5.2640.602.3323.4932	RECRUITING - TITLE II RECRUITING	$ 900	$ 900
10.5.2640.602.3500.4932	RECRUITING - TITLE II ADVERTISING	$ 3,000	$ 2,000
10.5.2900.129.3144.0000	ALT SCHOOL & SUPPORT SVCS TEEN/PRNT PROF SVCS/INST	$ 41,000	$ 41,000
10.5.2900.170.3900.0000	SUPPORT SVCS OTHER CONTRACT SVCS	$ 153,000	$ 150,000
10.5.2900.170.4100.0000	SUPPORT SVCS OTHER SUPPLY	$ 53,000	$ 44,500
10.5.2900.170.5408.0000	SUPPORT SVCS OTHER CAP OUTLAY UNDER 1,000	$ -	$ 26,000
10.5.2900.170.5409.0000	SUPPORT SVCS OTHER CAP OUTLAY OVER 1,000	$ 10,000	$ -
10.5.2900.170.7000.0000	SUPPORT SVCS OTHER TRANSFERS	$ 121,000	$ 75,000
10.5.2900.177.1117.0000	EQUITY EXEMPT STAFF	$ 147,000	$ 240,000
10.5.2900.177.1322.0000	EQUITY STAFF	$ 103,500	$ 75,000
10.5.2900.177.2002.0000	EQUITY N/CERT MEDICAL	$ 33,000	$ 36,500
10.5.2900.177.2112.0000	EQUITY THIS FUND BD PAID	$ 1,400	$ -
10.5.2900.177.3144.0000	EQUITY PROF SVCS/INSTR	$ -	$ 5,000
10.5.2900.177.3320.0000	EQUITY STAFF TRAVEL & TRAINING	$ 49,000	$ 9,000
10.5.2900.177.4100.0000	EQUITY SUPPLY	$ 8,000	$ 8,000
10.5.2900.177.4158.0000	EQUITY SUPPLIES STUDENT SUMMITS	$ 55,000	$ 55,000
10.5.2900.601.4100.4300	TITLE I SUPP SVCS SUPPLY	$ 4,000	$ 4,000
10.5.2900.601.4610.0000	TITLE I SUPP SVCS SUPPLIES PERS SUPP HOMLSS	$ 1,000	$ 1,000
	TOTAL EXPENDITURES	**$ 1,476,300**	**$ 1,678,800**

NON-PROGRAMMED CHARGES

4000 – Function

All payments to other education organizations.

ETHS DISTRICT 202

PARK SCHOOL

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 10 - EDUCATION
NON-PROGRAMMED CHARGES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
10.5.4110.627.7001.0000	TITLE II FLOW THRU	$ 3,000	$ 3,000
10.5.4120.183.8100.0000	PMT OTH GOV TUITION	$ 1,650,000	$ 1,650,000
	TOTAL EXPENDITURES	**$ 1,653,000**	**$ 1,653,000**

OPERATIONS AND MAINTENANCE FUND

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

The Operation and Maintenance Fund provides funds for:

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

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

Budgeted revenues for FY 2026 are $9.2 million and expenditures are budgeted at $9.2 million.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

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

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

DEPARTMENT OBJECTIVES:

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

PERFORMANCE MEASURES:

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

FY 2025-2026 REVENUE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.4.0000.000.0000.1111	OPER & MAINT LEVY SPRING PYMTS	$ 4,550,000	$ 4,640,000
20.4.0000.000.0000.1112	OPER & MAINT LEVY FALL PYMTS	$ 3,900,000	$ 3,975,000
20.4.0000.000.0000.1113	OPER & MAINT LEVY BACK TAX	$ (70,000)	$ (80,000)
20.4.0000.000.0000.1230	OPER & MAINT CORP PERS PROP REPL TAX	$ 150,000	$ 200,000
20.4.0000.000.0000.1510	OPER & MAINT INTEREST ON INVESTMENTS	$ 60,000	$ 75,000
20.4.0000.000.0000.1910	OPER & MAINT RENTALS	$ 100,000	$ 100,000
20.4.0000.000.0000.1911	OPER & MAINT RENTALS	$ 75,000	$ 75,000
20.4.0000.000.0000.1912	OPER & MAINT RENTALS - ATHLETIC FACILITIES	$ 85,000	$ 100,000
20.4.0000.000.0000.1913	OPER & MAINT RENTALS - TELECOMMUNICATIONS	$ 100,000	$ 90,000
20.4.0000.000.0000.1999	OPER & MAINT LOCAL MISC REV	$ 250,000	$ 30,000
20.4.0000.000.0000.3999	OPER & MAINT OTHER STATE PROGRAMS	$ -	$ 50,000
	Total Operations & Maintenance Fund Revenues	**$ 9,200,000**	**$ 9,255,000**

ETHS DISTRICT 202

Building Improvements

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE
BUILDING IMPROVEMENT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.5.2530.201.5301.0000	LAND IMPROVE PARKING LOT	$ 45,000	$ 35,000
20.5.2530.202.3144.0000	BLDG IMPROVE PROF SVCS/INSTR	$ 2,000	$ 1,000
20.5.2530.202.3193.0000	BLDG IMPROVE CONTRACT SVCS	$ 50,000	$ 45,000
20.5.2530.202.3231.0000	BLDG IMPROVE PAINTING	$ 60,000	$ 54,000
20.5.2530.202.3232.0000	BLDG IMPROVE CARPETING	$ 50,000	$ 45,000
20.5.2530.202.4188.0000	BLDG IMPROVE SUSTAINABILITY INITIATIVE	$ 28,100	$ 28,000
20.5.2530.202.5200.0000	BLDG IMPROVE BUILDING IMPROVE	$ 200,000	$ 180,000
20.5.2530.202.5201.0000	BLDG IMPROVE CONTRACT SVCS	$ 35,000	$ 30,000
20.5.2530.202.5400.0000	BLDG IMPROVE EQUIPMENT	$ 5,000	$ 4,500
20.5.2530.202.5408.0000	BLDG IMPROVE FURNITURE UNDER 1,000	$ 130,000	$ 110,000
20.5.2530.202.5409.0000	BLDG IMPROVE FURNITURE OVER 1,000	$ 20,000	$ -
	TOTAL EXPENDITURES	**$ 625,100**	**$ 532,500**

ETHS DISTRICT 202

Custodial/Maintenance Services

Description of Major Activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE
CUSTODIAL/MAINTENANCE SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.5.2540.203.1117.0000	CUST/MAINT SVCS EXEMPT STAFF	$ 370,000	$ 310,000
20.5.2540.203.1143.0000	CUST/MAINT SVCS SPECIALISTS	$ 140,000	$ 50,000
20.5.2540.203.1162.0000	CUST/MAINT SVCS MAINTENANCE	$ 190,000	$ 190,000
20.5.2540.203.1192.0000	CUST/MAINT SVCS CUSTODIANS	$ 1,633,000	$ 1,840,000
20.5.2540.203.1292.0000	CUST/MAINT SVCS CUST EXTRA HELP	$ 40,000	$ 36,000
20.5.2540.203.1362.0000	CUST/MAINT SVCS MAINT OVRTME	$ 45,000	$ 40,500
20.5.2540.203.1392.0000	CUST/MAINT SVCS CUST OVRTME	$ 135,000	$ 124,000
20.5.2540.203.1394.0000	CUST/MAINT SVCS ATH OVRTME	$ 65,000	$ 50,000
20.5.2540.203.2000.0000	CUST/MAINT SVCS CASH OPT	$ 1,000	$ -
20.5.2540.203.2002.0000	CUST/MAINT SVCS MEDICAL	$ 375,000	$ 452,000
20.5.2540.203.2120.0000	CUST/MAINT SVCS IMRF CONTRIB	$ 25,000	$ 10,000
20.5.2540.203.3118.0000	CUST/MAINT SVCS ADMIN/INSERVICE	$ 6,000	$ 3,000
20.5.2540.203.3210.0000	CUST/MAINT SVCS SANITATION	$ 70,000	$ 63,000
20.5.2540.203.3233.0000	CUST/MAINT SVCS PEST CONTROL	$ 8,000	$ 7,200
20.5.2540.203.3234.0000	CUST/MAINT SVCS FIRE SAFETY	$ 5,000	$ 3,000
20.5.2540.203.3235.0000	CUST/MAINT SVCS MOPS	$ 20,000	$ 15,000
20.5.2540.203.3236.0000	CUST/MAINT SVCS UNIFORMS/SHOES	$ 35,000	$ 35,000
20.5.2540.203.3237.0000	CUST/MAINT SVCS WINDOW COV	$ 10,000	$ 9,000
20.5.2540.203.3243.0000	CUST/MAINT SVCS REPAIRS	$ 200,000	$ 165,000
20.5.2540.203.3291.0000	CUST/MAINT SVCS SPECIAL WASTE	$ 5,000	$ 4,500
20.5.2540.203.4181.0000	CUST/MAINT SVCS SUPPLY CUSTODIAL	$ 200,000	$ 180,000
20.5.2540.203.4183.0000	CUST/MAINT SVCS SUPPLY MAINTENANCE	$ 70,000	$ 63,000
20.5.2540.203.5400.0000	CUST/MAINT SVCS EQUIPMENT	$ 55,000	$ 35,000
	TOTAL EXPENDITURES	**$ 3,703,000**	**$ 3,685,200**

ETHS DISTRICT 202

Grounds Services

Description of major activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE
GROUNDS SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.5.2540.204.1181.0000	GRNDS SVCS GROUNDSMEN	$ 170,000	$ 170,000
20.5.2540.204.1381.0000	GRNDS SVCS GROUNDS OVRTME	$ 10,000	$ 9,000
20.5.2540.204.1382.0000	GRNDS SVCS SNOW OVRTME	$ 9,000	$ 8,100
20.5.2540.204.2002.0000	GRNDS SVCS MEDICAL	$ 24,000	$ 19,000
20.5.2540.204.3240.0000	GRNDS SVCS TREES	$ 20,000	$ 18,000
20.5.2540.204.3241.0000	GRNDS SVCS FENCES	$ 10,000	$ 9,000
20.5.2540.204.3242.0000	GRNDS SVCS GROUNDS	$ 200,000	$ 180,000
20.5.2540.204.3244.0000	GRNDS SVCS SNOW REMOVAL	$ 15,000	$ 13,500
20.5.2540.204.4100.0000	GRNDS SVCS SUPPLY	$ 15,000	$ 13,500
	TOTAL EXPENDITURES	**$ 473,000**	**$ 440,100**

ETHS DISTRICT 202

Engineering Services

Description of major activities:

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

FY 2025-2026 EXPENSE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE
ENGINEERING SERVICES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.5.2540.205.1161.0000	ENGR SVCS ENGINEERS	$ 910,000	$ 968,000
20.5.2540.205.1361.0002	ENGR SVCS ENGR OVRTIME	$ 105,000	$ 95,000
20.5.2540.205.2000.0000	ENGR SVCS CASH OPT	$ 2,400	$ 1,500
20.5.2540.205.2002.0000	ENGR SVCS MEDICAL	$ 145,000	$ 120,000
20.5.2540.205.3193.0000	ENGR SVCS CONTRACT SVCS	$ 140,000	$ 126,000
20.5.2540.205.3245.0000	ENGR SVCS ELEVATORS	$ 30,000	$ 27,000
20.5.2540.205.3246.0000	ENGR SVCS HEATING/VENT/AC	$ 190,000	$ 171,000
20.5.2540.205.3249.0000	ENGR SVCS FIRE ALARM SVC AGREEMNT	$ 55,000	$ 50,000
20.5.2540.205.4182.0000	ENGR SVCS SUPPLY ENGR	$ 200,000	$ 180,000
20.5.2540.205.4186.0000	ENGR SVCS POOL SUPPLIES	$ 12,000	$ 10,800
20.5.2540.205.4187.0000	ENGR SVCS POWER HOUSE SUPPLIES	$ 5,000	$ 4,500
	TOTAL EXPENDITURES	**$ 1,794,400**	**$ 1,753,800**

FY 2025-2026 EXPENSE BUDGET
FUND 20 - OPERATIONS & MAINTENANCE
VARIOUS EXPENDITURES

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
20.5.2530.500.1295.0000	CAPITAL IMPROVEMENT SAFETY TEMP HELP	$ 12,000	$ 10,800
20.5.2530.500.5200.0000	CAPITAL IMPROVEMENT BUILDING IMPROVE	$ 10,000	$ 10,000
20.5.2540.206.6900.0000	VEH OP/MAINT MISCELLANEOUS	$ 3,000	$ 1,500
20.5.2540.207.3420.0000	UTILITIES TELEPHONE	$ 120,000	$ 70,000
20.5.2540.207.3421.0000	UTILITIES TELE MAINT	$ 1,000	$ 900
20.5.2540.207.3700.0000	UTILITIES WATER/SEWER	$ 170,000	$ 170,000
20.5.2540.207.4650.0000	UTILITIES NATURAL GAS	$ 375,000	$ 500,000
20.5.2540.207.4660.0000	UTILITIES ELECTRICITY	$ 907,000	$ 770,000
20.5.2540.208.3810.0000	BLDG INS BLDG INSURANCE	$ 445,000	$ 445,000
20.5.2900.166.1117.0000	SVC AREA DIR EXEMPT STAFF	$ 384,000	$ 547,550
20.5.2900.166.2002.0000	SVC AREA DIR MEDICAL	$ 40,000	$ 42,000
20.5.2900.166.2120.0000	SVC AREA DIR IMRF CONTRIB	$ 15,000	$ 12,000
20.5.2900.166.2152.0000	SVC AREA DIR TRS BOARD PAID	$ -	$ 15,000
20.5.2900.166.3805.0000	SVC AREA DIR WORKERS COMP	$ 70,000	$ 65,000
20.5.3000.209.1143.0000	RENTALS SPECIALISTS	$ 13,000	$ 140,000
20.5.3000.209.1294.0000	RENTALS STUDENTS	$ 500	$ 450
20.5.3000.209.1322.0000	RENTALS STAFF	$ 12,000	$ 7,500
20.5.3000.209.1361.0000	RENTALS ENGR OVRTIME	$ 3,000	$ 2,700
20.5.3000.209.1392.0000	RENTALS CUST OVRTME	$ 20,000	$ 18,000
20.5.3000.209.2000.0000	RENTALS CASH OPT	$ -	$ 2,000
20.5.3000.209.2002.0000	RENTALS MEDICAL	$ -	$ 11,000
20.5.3000.209.4100.0000	RENTALS SUPPLY	$ 1,000	$ 500
20.5.3000.209.5400.0000	RENTALS EQUIPMENT	$ 3,000	$ 1,500
	TOTAL EXPENDITURES	**$ 2,604,500**	**$ 2,843,400**

BOND AND INTEREST FUND

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

The District has $25.3 million in outstanding debt.

Budgeted revenues for FY 2026 are $4 million and expenditures are $4 million.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

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

FY 2025-2026 REVENUE BUDGET
FUND 30 - BOND & INTEREST

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
30.4.0000.000.0000.1111	LEVY SPRING PYMTS	$ 1,670,000	$ 1,600,000
30.4.0000.000.0000.1112	LEVY FALL PYMTS	$ 1,510,000	$ 1,570,000
30.4.0000.000.0000.1113	LEVY BACK TAX	$ (30,000)	$ (40,000)
30.4.0000.000.0000.1510	INTEREST ON INVESTMENTS	$ 1,000	$ 20,000
30.4.0000.000.0000.7600	TRANSFER TO DEBT SERVICE	$ 970,000	$ 900,000
	Total Bond & Interest Fund Revenues	**$ 4,121,000**	**$ 4,050,000**

FY 2025-2026 EXPENSE BUDGET
FUND 30 - BOND & INTEREST

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
30.5.5200.304.6123.0000	BOND PRINCIPAL PAYMENTS PRIN L/S 2011 ISSUE QZABS	$ 400,000	$ 600,000
30.5.5200.304.6125.0000	BOND PRINCIPAL PAYMENTS PRIN L/S2014 ISSUE	$ 850,000	$ 850,000
30.5.5200.304.6126.0000	BOND PRINCIPAL PAYMENTS PRIN L/S 2016 ISSUE	$ 420,000	$ 310,000
30.5.5200.304.6127.0000	BOND PRINCIPAL PAYMENTS PRIN L/S 2018 ISSUE	$ 275,000	$ 285,000
30.5.5200.304.6128.0000	BOND PRINCIPAL PAYMENTS PRIN D/S 2020 DEBT CERTIF	$ 500,000	$ 505,000
30.5.5200.304.6129.0000	BOND PRINCIPAL PAYMENTS PRIN D/S 2022 BONDS	$ 175,000	$ 185,000
30.5.5300.304.6131.0000	BOND PRINCIPAL PAYMENTS PRIN D/S 2024 DEBT CERTIF	$ 270,000	$ 175,000
	TOTAL EXPENDITURES	**$ 2,890,000**	**$ 2,910,000**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
30.5.5200.303.6263.0000	BOND INTEREST PAYMENTS INT L/S 2011 ISSUE QZABS	$ 2,500	$ 750
30.5.5200.303.6265.0000	BOND INTEREST PAYMENTS INT L/S 2014 ISSUE	$ 38,250	$ 12,750
30.5.5200.303.6266.0000	BOND INTEREST PAYMENTS INT L/S 2016 ISSUE	$ 556,425	$ 541,825
30.5.5200.303.6267.0000	BOND INTEREST PAYMENTS INT L/S 2018 ISSUE	$ 133,550	$ 120,925
30.5.5200.303.6268.0000	BOND INTEREST PAYMENTS INT D/S 2020 DEBT CERTIF	$ 44,930	$ 38,145
30.5.5200.303.6269.0000	BOND INTEREST PAYMENTS INT D/S 2022 BONDS	$ 207,425	$ 198,425
30.5.5200.303.6270.0000	BOND INTEREST PAYMENTS INT D/S 2024 DEBT CERTIF	$ 226,572	$ 210,375
	TOTAL EXPENDITURES	**$ 1,209,652**	**$ 1,123,195**

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
30.5.5400.303.3191.0000	DEBT SERVICE OTHER EXPENS SERVICE CHARGES	$ 21,348	$ 16,805
	TOTAL EXPENDITURES	**$ 21,348**	**$ 16,805**

TRANSPORTATION FUND

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

The Transportation Fund provides funds for:

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

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

Budgeted revenues for FY 2026 are $1.6 million and expenditures are budgeted at $1.6 million. This represents a 6.8% increase from the FY 2025 budget.

GOAL: OBJECTIVES AND PERFORMANCE MEASURES

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

Strategies:

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

FY 2025-2026 REVENUE BUDGET
FUND 40 - TRANSPORTATION

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
40.4.0000.000.0000.1111	LEVY SPRING PYMTS	$ 480,000	$ 491,000
40.4.0000.000.0000.1112	LEVY FALL PYMTS	$ 460,000	$ 473,000
40.4.0000.000.0000.1113	LEVY BACK TAX	$ (10,000)	$ (11,000)
40.4.0000.000.0000.1510	INTEREST ON INVESTMENTS	$ 70,000	$ 100,000
40.4.0000.000.0000.3500	TRANSPORTATION AID - REG/VOC	$ 5,000	$ 5,000
40.4.0000.000.0000.3510	TRANSPORTATION AID - SPEC ED	$ 520,000	$ 600,000
	Total Transportation Fund Revenues	**$ 1,525,000**	**$ 1,658,000**

FY 2025-2026 EXPENSE BUDGET
FUND 40 -TRANSPORTATION
VARIOUS DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
40.5.2550.101.3312.0000	ENGLISH CONTRACT SVCS	$ 1,000	$ 1,000
40.5.2550.102.3312.0000	MULTILINGUAL CONTRACT SVCS	$ 1,000	$ 500
40.5.2550.103.3312.0000	WORLD LANG CONTRACT SVCS	$ 1,000	$ -
40.5.2550.104.3312.0000	MATHEMATICS CONTRACT SVCS	$ 5,000	$ 5,000
40.5.2550.105.3312.0000	SCIENCE CONTRACT SVCS	$ 9,000	$ 8,000
40.5.2550.106.3312.0000	HIST/SOC SCI CONTRACT SVCS	$ 2,500	$ 2,500
40.5.2550.107.3312.0000	PHYSICAL ED CONTRACT SVCS	$ 1,500	$ 100
40.5.2550.108.3312.0000	A&I - ARTS CONTRACT SVCS	$ 50,000	$ 40,000
40.5.2550.109.3312.0000	A&I - CTE CONTRACT SVCS	$ 13,000	$ 10,000
40.5.2550.115.3312.0000	AVID CONTRACT SVCS	$ 5,000	$ 5,000
40.5.2550.117.3312.0000	ACADEMIC SUPPORTS CONTRACT SVCS	$ 2,000	$ 2,000
40.5.2550.119.1130.0000	SPEC ED COORDINATORS	$ 59,000	$ 50,000
40.5.2550.119.2002.0000	SPEC ED MEDICAL	$ 1,500	$ 1,500
40.5.2550.119.3230.0000	SPEC ED EQUIP MAINT	$ -	$ 3,000
40.5.2550.119.3312.0000	SPEC ED FT CONTRACT SVCS	$ 803,000	$ 1,013,000
40.5.2550.119.4100.0000	SPEC ED SUPPLY	$ -	$ 1,000
40.5.2550.119.5400.0000	SPEC ED EQUIPMENT	$ 92,000	$ -
40.5.2550.124.3312.0000	SAFE SCHOOLS CONTRACT SVCS	$ 100,000	$ 100,000
40.5.2550.126.3312.0000	STUDENT ACTIVITIES CONTRACT SVCS	$ 20,000	$ 22,000
40.5.2550.127.3312.0000	COMMUNITY SERVICE CONTRACT SVCS	$ 1,500	$ 500
40.5.2550.128.1150.0000	ATHLETICS SECRETARIES	$ 7,500	$ 8,000
40.5.2550.128.2002.0000	ATHLETICS MEDICAL	$ 1,500	$ 1,500
40.5.2550.128.3312.0000	ATHLETICS CONTRACT SVCS	$ 345,000	$ 375,000
40.5.2550.135.3312.0000	COLLEGE/CAREER CONTRACT SVCS	$ 2,000	$ 2,000
40.5.2550.169.4100.0000	SAFETY DEPT SUPPLY	$ -	$ 1,400
40.5.2550.172.3312.0000	EARLY COLLEGE & CAREER EXP CONTRACT SERVICES	$ 1,000	$ 5,000
	TOTAL EXPENDITURES	**$ 1,525,000**	**$ 1,658,000**

IMRF- SOCIAL SECURITY FUND

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

The IMRF Social Security Fund provides monies for:

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

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

Budgeted revenues for FY 2026 are $4 million and expenditure are $4 million.

FY 2025-2026 REVENUE BUDGET
FUND 50 - IMRF & SOCIAL SECURITY

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
50.4.0000.000.0000.1111	LEVY SPRING PYMTS - IMRF	$ 960,000	$ 1,015,000
50.4.0000.000.0000.1112	LEVY FALL PYMTS - IMRF	$ 915,000	$ 975,000
50.4.0000.000.0000.1113	LEVY BACK TAX - IMRF	$ (20,000)	$ (25,000)
50.4.0000.000.0000.1151	LEVY SPRING PYMTS - SS	$ 960,000	$ 1,015,000
50.4.0000.000.0000.1152	LEVY FALL PYMTS - SS	$ 915,000	$ 975,000
50.4.0000.000.0000.1153	LEVY BACK TAX - SS	$ (20,000)	$ (25,000)
50.4.0000.000.0000.1230	CORP PERS PROP REPL TAX	$ 50,000	$ 50,000
50.4.0000.000.0000.1510	INTEREST ON INVESTMENTS	$ 10,000	$ 20,000
	Total Operations & Maintenance Fund Revenues	**$ 3,770,000**	**$ 4,000,000**

FY 2025-2026 EXPENSE BUDGET
FUND 50 - IMRF & SOCIAL SECURITY
VARIOUS DEPARTMENTS

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
50.5.0000.000.2130.0000	FICA CONTRIBUTION	$ 1,260,000	$ 1,302,200
50.5.0000.000.2140.0000	MEDICARE CONTRIBUTION	$ 870,000	$ 1,022,800
51.5.0000.000.2120.0000	IMRF CONTRIBUTION	$ 1,640,000	$ 1,675,000
	TOTAL EXPENDITURES	**$ 3,770,000**	**$ 4,000,000**

CAPITAL IMPROVEMENTS FUND

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

FY 2026 expenditures will total approximately $8 million. The funding sources are the 2026 debt issuance, which the District plan issued in the Spring of 2026 and funds raised by the ETHS Foundation.

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

The 2025-29 Capital Improvement Program Plan was updated in the fall of 2025.

To: Marcus Campbell, Superintendent

From: Kendra Williams, Chief Financial Officer

Date: October 14, 2024

Re: FY 2024-28 Capital Improvement Program

ISSUE

This is the District's proposed Capital Improvement Program (CIP) for FY 2024 through FY 2028 (with a recap of 2024). It is a comprehensive examination of the District's infrastructure needs and a financing plan to address as many of those needs as the District can afford.

This memo will address the following related topics:

- General Background
- Sources
- Bond Issuance
- Capital Improvements

GENERAL BACKGROUND

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

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

- The stakes are high as the improvement of capital infrastructure is very expensive and special planning, financing, and managing are needed to ensure that the projects and acquisitions are needed, well designated and efficiently implemented.
- The decisions extend for years and most of the assets acquired will have useful lives of twenty years or beyond.
- The spending will vary from year to year depending on the project. Different projects will have different costs that will vary greatly from year to year.
- Implementation takes time as projects need to be coordinated and for many projects planning and implementation can occur over several years.

- Debt financing is often used and requires planning that must provide for comprehensive financing planning.
- Capital projects differ from year to year and that must be taken into consideration to plan for everything from financing to implementation to maintenance.

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

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

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

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

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

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

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

SOURCES

The District does not have adequate bonding capacity to adequately replenish its capital improvements needs on an annual basis. This is evidenced by the fact that the District's annual depreciation expense (from our FY 2023 audit) is just over $4.5 million and our bond capacity is between $2-3 million annually. The real capital needs of the District exceed $6 million a year. This

is one of the main reasons the administration reinstituted the Foundation to assist in supporting our capital replenishment needs.

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

CAPITAL IMPROVEMENTS

Attached is a comprehensive five-year projection of the proposed capital projects. The five-year plan outlines over $70 million in needed capital improvements. While not all of these needs can be funded at the current time it is important to at least identify the needs and potential capital issues the District may have to address.

The Board approves the five-year plan but just the funding for the FY 2024-25 fiscal year. It is clear not all the projects on the five-year plan can be funded as there are over $70 million in needs and only approximately $60 million in identified sources of funds.

RECOMMENDATION

It is recommended that the Board adopt the FY 2024 to FY 2028 Capital Improvements Plan (which amounts to $77 million) and approve funding for the FY 2024-25 year (summer 2025), which amounts to $9.8 million.

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

	Summer 2023	Summer 2024			
	2023/2024	**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**
	0.00%	3.00%	5.00%	5.00%	5.00%
I. Site					
PE/Other Locker Room Renovations	$356,000	$0	$0	$0	$0
Beardsley Gym Renovation	$0	$0	$0	$0	$4,000,000
Centennial Project Commitment	$0	$6,000,000	$12,500,000	$9,000,000	$1,000,000
S131 Office Suite Renovation	$251,000	$0	$0	$0	$0
Alumni Hall (A252) Renovation	$1,900,000	$0	$0	$0	$0
East Library Renovation	$0	$0	$0	$0	$0
Book Distribution Renovation	$0	$0	$0	$0	$0
Athletic Projects - boards, fields, floors	$30,000	$30,000	$30,000	$30,000	$30,000
Tennis Court Resurface	$0	$0	$200,000	$0	$0
Site - Phase Sub-totals	$2,537,000	$6,030,000	$12,730,000	$9,030,000	$5,030,000
Construction Escalation Cost	$0	$180,900	$636,500	$451,500	$251,500
10% Misc Owner Costs (testing, fees, bond, etc)	$253,700	$621,090	$1,336,650	$948,150	$528,150
Site - Phase Totals	**$2,790,700**	**$6,831,990**	**$14,703,150**	**$10,429,650**	**$5,809,650**
II. Mechanical, Electric and Plumbing					
Absorption Chillers	$0	$0	$1,000,000	$1,000,000	$1,000,000
Electrical Switches	$50,000	$50,000	$50,000	$50,000	$100,000
Campus Lighting - Interior LED	$100,000	$100,000	$100,000	$100,000	$100,000
Auditorium HVAC Replacement	$468,250	$0	$0	$0	$0
Hot Water Systems	$0	$150,000	$250,000	$300,000	$300,000
Gym Wing HVAC	$0	$0	$3,000,000	$3,000,000	$4,000,000
Site - Phase Sub-totals	$618,250	$300,000	$4,400,000	$4,450,000	$5,500,000
Construction Escalation Cost	$0	$9,000	$220,000	$222,500	$275,000
10% Misc Owner Costs (testing, fees, bond, etc)	$61,825	$30,900	$462,000	$467,250	$577,500
Site - Phase Totals	**$680,075**	**$339,900**	**$5,082,000**	**$5,139,750**	**$6,352,500**

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	0.00%	3.00%	5.00%	5.00%	5.00%
III. Masonry, Roofs and Windows					
Masonry for windows	$0	$150,000	$500,000	$500,000	$500,000
Roof\Replace (locations TBD)	$0	$750,000	$1,000,000	$1,000,000	$1,000,000
Additional Masonry (needed for Leaks)	$80,000	$100,000	$100,000	$100,000	$100,000
Windows	$410,000	$600,000	$700,000	$600,000	$900,000
Asbestos Abatement	$296,000	$300,000	$300,000	$300,000	$300,000
Site - Phase Sub-totals	$786,000	$1,900,000	$2,600,000	$2,500,000	$2,800,000
Construction Escalation Cost	$0	$57,000	$130,000	$125,000	$140,000
10% Misc Owner Costs (testing, fees, bond, etc)	$78,600	$195,700	$273,000	$262,500	$294,000
Site - Phase Totals	**$864,600**	**$2,152,700**	**$3,003,000**	**$2,887,500**	**$3,234,000**
IV. Education					
Nature Center	$0	$50,000	$0	$0	$0
Fine Arts - Music Equipment	$0	$25,000	$25,000	$25,000	$25,000
Health Sciences Lab	$700,000	$0	$0	$0	$0
Arts Wing Renovations (see Centennial item above)	$0	$0	$0	$0	$0
One to One - WI-FI	$0	$0	$0	$0	$0
Site - Phase Sub-totals	$700,000	$75,000	$25,000	$25,000	$25,000
Construction Escalation Cost	$0	$2,250	$1,250	$1,250	$1,250
10% Misc Owner Costs (testing, fees, bond, etc)	$70,000	$7,725	$2,625	$2,625	$2,625
Site - Phase Totals	**$770,000**	**$84,975**	**$28,875**	**$28,875**	**$28,875**

ETHS DISTRICT 202 CIP FIVE YEAR PLAN

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	0.00%	3.00%	5.00%	5.00%	5.00%
V. Information Technology and Other					
VoIP Phone System Replacement	$0	$0	$0	$0	$700,000
Security Cameras/DVRs	$25,000	$25,000	$0	$400,000	$0
Firewall	$0	$0	$100,000	$0	$0
Server Host	$275,000	$0	$0	$0	$0
Card Swipe Access Installation	$0	$150,000	$150,000	$150,000	$150,000
Storage Area Network	$0	$0	$250,000	$0	$0
Small Buses & Vehicles	$0	$180,000	$0	$60,000	$0
Site - Phase Sub-totals	$300,000	$355,000	$500,000	$610,000	$850,000
Construction Escalation Cost	$0	$10,650	$25,000	$30,500	$42,500
10% Misc Owner Costs (testing, fees, bond, etc)	$0	$0	$0	$0	$0
Site - Phase Totals	**$300,000**	**$365,650**	**$525,000**	**$640,500**	**$892,500**
TOTAL	**$5,405,375**	**$9,775,215**	**$23,342,025**	**$19,126,275**	**$16,317,525**

SOURCES AND USES FOR ETHS DISTRICT 202 CIP

SOURCES OF FUNDS FOR CIP

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
General Obligation Bonds/Debt Certificates	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
Foundation Fundraising	$1,800,000	$6,000,000	$14,000,000	$10,000,000	$4,000,000
Fund Balance (60 Fund)	$2,000,000	$2,000,000	$1,300,000	$0	$0
Other (O & M or other transfers)	$0	$50,000	$50,000	$50,000	$50,000
Other - Transportation Fund transfer	$0	$90,000	$0	$0	$0
Other - State Funding	$50,000	$140,000	$50,000	$50,000	$50,000
Other - Foundation targeted funding	$0	$0	$0	$0	$0
Other - Federal Funding	$200,000	$0	$0	$0	$0
Other (TIF property tax revenue from Wash Natl Increment))	$900,000	$300,000	$300,000	$300,000	$300,000
TOTAL SOURCES	**$7,450,000**	**$11,080,000**	**$18,200,000**	**$12,900,000**	**$6,900,000**

USES OF FUNDS FOR CIP

I. SITE	$2,790,700	$6,831,990	$14,703,150	$10,429,650	$5,809,650
II. MECHANICAL, ELECTRICAL PLUMBING	$680,075	$339,900	$5,082,000	$5,139,750	$6,352,500
IV. MASONRY, WINDOWS, ASBESTOS	$864,600	$2,152,700	$3,003,000	$2,887,500	$3,234,000
V. EDUCATION	$770,000	$84,975	$28,875	$28,875	$28,875
VI. INFORMATION TECHNOLOGY AND OTHER	$300,000	$365,650	$525,000	$640,500	$892,500
TOTAL USES	**$5,405,375**	**$9,775,215**	**$23,342,025**	**$19,126,275**	**$16,317,525**
FUNDING GAP	**$2,044,625**	**$1,304,785**	**($5,142,025)**	**($6,226,275)**	**($9,417,525)**

TORT FUND

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

The Tort Fund provides funds for:

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

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

Budgeted revenues for FY 2026 are $424,000 and expenditures are also budgeted at $424,000.

GOALS:

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

FY 2025-2026 REVENUE BUDGET
FUND 80 - TORT

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
80.4.0000.000.0000.1121	LEVY SPRING PYMTS	$ 205,000	$ 220,000
80.4.0000.000.0000.1122	LEVY FALL PYMTS	$ 190,000	$ 214,000
80.4.0000.000.0000.1123	LEVY BACK TAX	$ (10,000)	$ (10,000)
	Total Tort Fund Revenues	**$ 385,000**	**$ 424,000**

FY 2025-2026 EXPENSE BUDGET
FUND 80 -TORT FUND

Account	Account Title	FY 24-25 Budget	FY25-26 Budget
80.5.2310.166.3801.0000	SVC AREA DIR LIABILITY INS	$ 130,000	$ 169,000
80.5.2310.166.3805.0000	SVC AREA DIR WORKERS COMP	$ 255,000	$ 255,000
	TOTAL EXPENDITURES	**$ 385,000**	**$ 424,000**

SCHOOL DISTRICT FINANCIAL PROFILE

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

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

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

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

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

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

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

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

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

For FY 2024 (the most recent data available) District 202 received a score of 3.90 out of 4.0. This score gave the District a **Financial Recognition** rating which is the highest category. The individual category ratings it received were:

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

The District's overall scores in Fiscal Years 2023, 2022, 2021, and 2020 were 3.90, 4.40, 3.90, and 3.55, respectively.

FINANCIAL POLICIES

I. BUDGET POLICIES

A. Education Fund

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

B. Operations and Maintenance Fund

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

C. Bond and Interest Fund

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

D. Transportation Fund

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

E. IMRF and Social Security Fund

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

F. Working Cash Fund

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

G. Long Range Planning

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

II. REVENUE POLICIES

A. Revenue Diversification

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

B. Fees and Charges

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

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

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

III. EXPENDITURE POLCIES

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

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

B. IMRF and Social Security Fund

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

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

C. Bond and Interest Fund

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

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

D. All Other Funds

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

E. Debt Capacity

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

F. Operating/Expenditure Accountability

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

G. Position Control and Vacancy Analysis

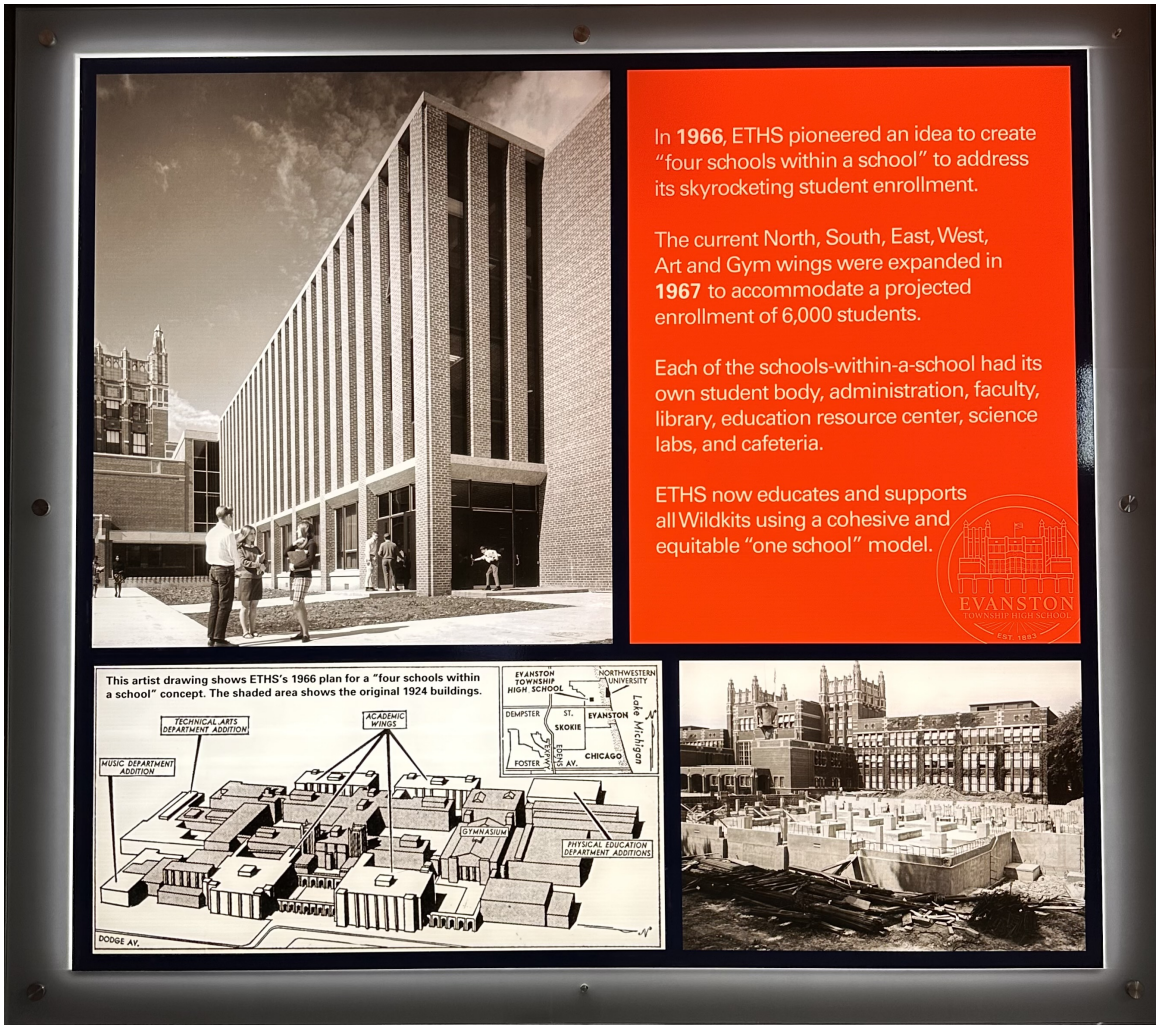
As positions become vacant an analysis, conducted jointly by the Business Office and Human Resource Department, will be done to evaluate the continued need for that position and how it fits into the strategic budget plan for the year. (Adopted April 16, 2007)

III. ASSIGNING FUND BALANCE

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

LONG TERM FINANCIAL PLAN

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202



LONG TERM FINANCIAL PLANNING

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

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

Key Revenue Assumptions

- Local Revenue
  - 0.00% growth in EAV without new property
- New Property Assumptions
  - Estimated at $8M annually
  - Historical
    - FY2022 - $11.5M
    - FY 2023 - $9.9M
    - FY 2024 - $7.7M
- Consumer Price Index (CPI) used for last 10 levy years

Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
CPI %	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	5.0%	5.0%	3.4%	2.9%

Key Revenue Assumptions

- Evidence Based Funding
  - Expected to remain stable as long as enrollment does not decline
  - Stable for FY 26
- Enrollment – Historical and Projected

Sch Year	21-22	22-23	23-24	24-25	25-26	26-27	27-28
Enrollment	3728	3728	3593	3570	3550	3550	3500

Key Revenue Assumptions

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

Key Expenditure Assumptions

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

Revenue Analysis

Educational	O&M	TRANSPORTATION	IMRF/SS	TORT

	BUDGET FY 2025	PROJECTED FY 2026	%Δ	PROJECTED FY 2027	%Δ	PROJECTED FY 2028	%Δ	PROJECTED FY 2029	%Δ	PROJECTED FY 2030	%Δ
Property Taxes	$ 83,668,000	$ 85,703,000	2.43%	$ 87,931,278	2.60%	$ 90,041,629	2.40%	$ 92,022,545	2.20%	$ 93,862,995	2.00%
Other Local Revenue	$ 7,916,000	$ 7,545,000	-4.69%	$ 7,016,850	-7.00%	$ 6,525,671	-7.00%	$ 6,068,874	-7.00%	$ 5,644,052	-7.00%
TOTAL LOCAL REVENUE	$ 91,584,000	$ 93,248,000	1.82%	$ 94,948,128	1.82%	$ 96,567,299	1.71%	$ 98,091,418	1.58%	$ 99,507,048	1.44%
STATE											
Evidence Based Funding	$ 3,000,000	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%	$ 3,000,000	0.00%
Other State Revenue	$ 1,406,000	$ 1,679,000	19.42%	$ 1,712,580	2.00%	$ 1,746,832	2.00%	$ 1,781,768	2.00%	$ 1,817,404	2.00%
TOTAL STATE REVENUE	$ 4,406,000	$ 4,679,000	6.20%	$ 4,772,580	2.00%	$ 4,868,032	2.00%	$ 4,965,392	2.00%	$ 5,064,700	2.00%
TOTAL FEDERAL REVENUE	$ 4,481,000	$ 4,472,000	-0.20%	$ 4,561,440	2.00%	$ 4,652,669	2.00%	$ 4,745,722	2.00%	$ 4,840,637	2.00%
TRANSFERS	$ (970,000)										
TOTAL REVENUE	$ 99,501,000	$ 102,399,000	2.91%	$ 104,282,148	1.84%	$ 106,088,000	1.73%	$ 107,802,532	1.62%	$ 109,412,385	1.49%

Expenditure Analysis

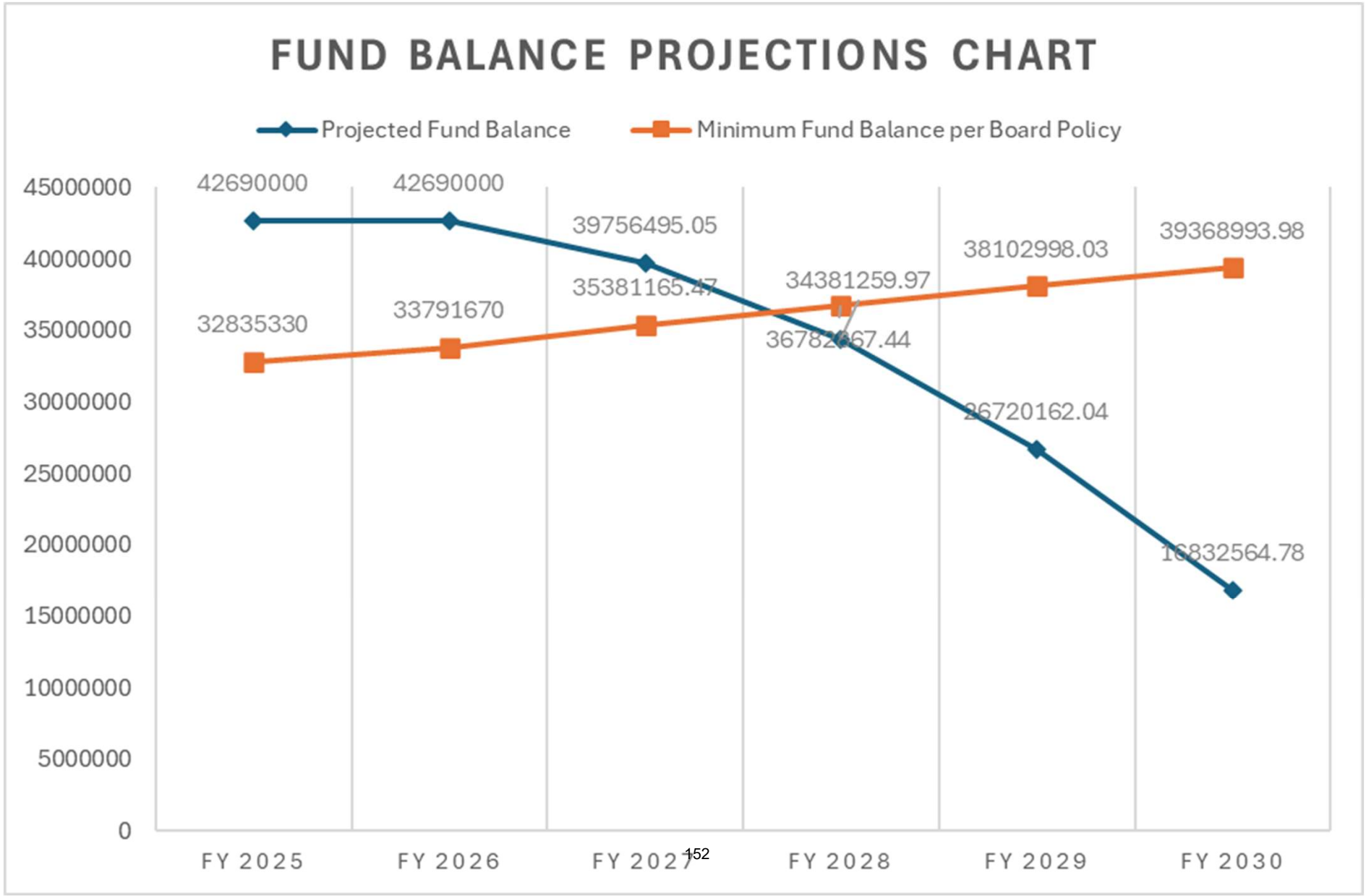
Educational	O&M	TRANSPORTATION	IMRF/SS	TORT

	BUDGET FY 2025	PROJECTED FY 2026	%Δ	PROJECTED FY 2027	%Δ	PROJECTED FY 2028	%Δ	PROJECTED FY 2029	%Δ	PROJECTED FY 2030	%Δ
Salaries	$ 68,601,800	$ 72,063,050	5.05%	$ 75,594,139	4.50%	$ 78,617,905	4.00%	$ 81,369,532	3.50%	$ 84,014,041	3.25%
Benefits	$ 9,179,600	$ 9,219,350	0.43%	$ 9,680,318	5.00%	$ 10,115,932	4.50%	$ 10,545,859	4.25%	$ 10,967,693	4.00%
TOTAL SALARIES & BENEFIT	$ 77,781,400	$ 81,282,400	4.50%	$ 85,274,457	4.91%	$ 88,733,837	4.06%	$ 91,915,391	3.59%	$ 94,981,735	3.34%
Purchased Services	$ 8,065,900	$ 8,090,800	0.31%	$ 8,333,524	3.00%	$ 8,583,530	3.00%	$ 8,841,036	3.00%	$ 9,106,267	3.00%
Supplies & Materials	$ 4,756,600	$ 4,495,600	-5.49%	$ 4,630,468	3.00%	$ 4,769,382	3.00%	$ 4,912,464	3.00%	$ 5,059,837	3.00%
Capital Outlay	$ 1,534,000	$ 1,328,000	-13.43%	$ 1,354,560	2.00%	$ 1,381,651	2.00%	$ 1,409,284	2.00%	$ 1,437,470	2.00%
Other Objects	$ 348,100	$ 292,200	-16.06%	$ 298,044	2.00%	$ 304,005	2.00%	$ 310,085	2.00%	$ 316,287	2.00%
Tuition	$ 7,015,000	$ 6,910,000	-1.50%	$ 7,324,600	6.00%	$ 7,690,830	5.00%	$ 8,075,372	5.00%	$ 8,398,386	4.00%
Provision for Contingencies	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
TOTAL ALL OTHER	$ 21,719,600	$ 21,116,600	-2.78%	$ 21,941,196	3.90%	$ 22,729,398	3.59%	$ 23,548,240	3.60%	$ 24,318,247	3.27%
TOTAL EXPENDITURES	$ 99,501,000	$ 102,399,000	2.91%	$ 107,215,653	4.70%	$ 111,463,235	3.96%	$ 115,463,630	3.59%	$ 119,299,982	3.32%

Projection Summary

	Educational	O&M	TRANSPORTATION	IMRF/SS	TORT								
	BUDGET	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED			
	FY 2025	FY 2026	%Δ	FY 2027	%Δ	FY 2028	%Δ	FY 2029	%Δ	FY 2030	%Δ		
REVENUE													
Local	$ 91,584,000	$ 93,248,000	1.82%	$ 94,948,128	1.82%	$ 96,567,299	1.71%	$ 98,091,418.07	1.58%	$ 99,507,047.81	1.44%		
State	$ 4,406,000	$ 4,679,000	6.20%	$ 4,772,580	2.00%	$ 4,868,032	2.00%	$ 4,965,392	2.00%	$ 5,064,700	2.00%		
Federal	$ 4,481,000	$ 4,472,000	-0.20%	$ 4,561,440.00	2.00%	$ 4,652,668.80	2.00%	$ 4,745,722.18	2.00%	$ 4,840,636.62	2.00%		
TOTAL REVENUE	$ 100,471,000	$ 102,399,000	1.92%	$ 104,282,148	1.84%	$ 106,088,000	1.73%	$ 107,802,532	1.62%	$ 109,412,385	1.49%		
EXPENDITURES													
Salary and Benefit Costs	$ 77,781,400	$ 81,282,400	4.50%	$ 85,274,456.95	4.91%	$ 88,733,836.82	4.06%	$ 91,915,390.59	3.59%	$ 94,981,734.73	3.34%		
Other	$ 21,719,600	$ 21,116,600	-2.78%	$ 21,941,196.00	3.90%	$ 22,729,397.84	3.59%	$ 23,548,239.81	3.60%	$ 24,318,247.03	3.27%		
TOTAL EXPENDITURES	$ 99,501,000	$ 102,399,000	2.91%	$ 107,215,653	4.70%	$ 111,463,235	3.96%	$ 115,463,630	3.59%	$ 119,299,982	3.32%		
SURPLUS/DEFICIT	$ 970,000	$ -		$ (2,933,504.95)		$ (5,375,235.08)		$ (7,661,097.93)		$ (9,887,597.26)			
TOTAL OTHER FIN. SOURCES/USES	$ (970,000)												
SURPLUS / DEFICIT INCL. OTHER FIN. SOURCES	$ -	$ -		$ (2,933,505)		$ (5,375,235)		$ (7,661,098)		$ (9,887,597)			
BEG FUND BALANCE	$ 42,690,000	$ 42,690,000		$ 42,690,000		$ 39,756,495		$ 34,381,260		$ 26,720,162			
PROJECTED YEAR END FUND BAL	$ 42,690,000	$ 42,690,000		$ 39,756,495		$ 34,381,260		$ 26,720,162		$ 16,832,565			
FUND BAL AS A % OF EXPENDITURES	42.90%	41.69%		37.08%		30.85%		23.14%		14.11%			
FUND BAL AS # OF MONTHS TO EXPEND	$ 5	$ 5		$ 4.45		$ 3.70		$ 2.78		$ 1.69			

Fund Balance Projections



FY 2026 BUDGET CALENDAR

November, 2024

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

December, 2024

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

January, 2025

Administration reviews Furniture/Building Improvement Requests.

March, 2025

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

April, 2025

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

May, 2025

Completed Administrative Budget

May, 2025

Board and Community Budget Hearings (if needed)

June 9, 2025

Tentative Budget Approval

July 31, 2025

Publish Budget Hearing Notice

September 8, 2025

Budget Hearing and Final Budget Approval

EVANSTON DISTRICT 202

GOVERNMENTAL FUNDS EXPENDITURES

	FY 2026 BUDGET	FY 2025 BUDGET	FY 2024 ACTUAL	FY 20223 ACTUAL	FY 2022 ACTUAL	FY 2021 ACTUAL	FY 2020 ACTUAL	FY 2019 ACTUAL
Current:								
Instruction								
Regular programs	$39,149,950	$35,882,850	$37,640,742	$36,838,928	$35,014,261	31,564,822	29,277,032	28,555,018
Special programs	$14,686,500	$14,332,100	$9,159,092	$8,818,975	$8,242,257	7,557,988	7,330,014	6,249,493
Other instructional programs	$5,260,000	$8,138,550	$7,196,252	$6,859,533	$6,538,634	6,131,670	5,959,774	6,026,235
State Retirement Contribution	0	0	22367094	18896204	21,147,379	18,378,887	17,447,860	15,938,036
Total instruction	$59,096,450	$58,353,500	$76,363,180	$71,413,640	$70,942,531	$63,633,367	$60,014,680	$56,768,782
Supporting Services								
Pupils	$10,147,650	$10,103,350	$11,569,198	$9,700,828	$9,340,825	8,128,894	8,601,758	8,302,172
Instructional staff	$2,344,500	$2,318,600	$2,267,802	$2,329,364	$2,137,432	2,055,942	2,042,796	2,647,449
General administration	$2,801,700	$2,879,000	$2,514,951	$2,536,543	$2,576,059	2,529,721	2,486,802	2,764,747
School administration	$5,599,300	$4,849,700	$4,225,132	$3,743,582	$3,852,693	3,557,270	3,535,547	3,553,313
Business	$3,586,950	$3,687,500	$4,023,925	$3,545,291	$3,364,071	2,261,940	3,642,949	3,947,523
Transportation	$1,658,000	$1,525,000	$1,779,446	$1,680,442	$1,541,284	535,174	1,042,212	1,379,112
Operations and Maintenance	$8,701,700	$7,375,300	$8,168,383	$8,865,884	$7,622,081	6,473,485	6,463,773	6,789,715
Central	$2,429,650	$2,490,500	$4,051,166	$3,351,349	$3,291,307	3,279,011	3,311,411	3,329,031
Other supporting services	$3,826,800	$3,618,450	$1,061,933	$90,502	$839,255	645,603	706,942	644,485
Total supporting services	$41,096,250	$38,847,400	$39,661,936	$35,843,785	$34,565,007	$29,467,040	$31,834,190	$33,357,547
Community Services	$0	$0	$39,992	$41,459	$46,914	17,101	70,936	38,157
Nonprogrammed charges	$1,653,000	$1,653,000	$7,927,961	$6,764,088	$5,648,470	4,954,964	4,120,945	5,517,642
Total current	$101,845,700	$98,853,900	$123,993,069	$114,062,972	$111,202,922	$98,072,472	$96,040,751	$95,682,128
Other:								
Debt service:								
Principal	$2,910,000	$2,890,000	$2,591,289	$2,626,361	$2,516,335	2,295,000	1,705,000	1,820,000
Interest	$1,123,195	$1,209,652	$1,080,728	$1,144,622	$1,173,773	1,053,542	1,027,634	1,087,451
Debt Issuance Costs	$16,805	$21,348		$17,248	$0	-	49,500	-
Capital outlay	$553,300	$647,100	$6,210,608	$0		-	-	-
Capital - CIP	$8,000,000	$6,000,000	$0	$2,397,206	$8,218,975	6,478,781	6,059,430	8,016,738
IMRF/SS:	$4,000,000	$3,770,000	$0	$2,972,116				
Total Other	$16,603,300	$14,538,100	$9,882,625	$9,157,553	$11,909,083	$9,827,323	$8,841,564	$10,924,189
Grand Total	$118,449,000	$113,392,000	$133,875,694	$123,220,525	$123,112,005	$107,899,795	$104,882,315	$106,606,317

Evanston Township School District No. 202
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2024

The discussion and analysis of Evanston Township School District No. 202's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2024. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the Management Discussion and Analysis.

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

- **Fiscal Year –** The period July 1, 2023 through June 30, 2024.
- **Assets –** What the District owns.
- **Deferred Outflows of Resources –**Represent a consumption of net assets that applies to future periods
- **Liabilities –** Obligations for which repayment is expected to occur.
- **Deferred Inflows of Resources –** Represent an acquisition of net assets that applies to future periods
- **Net Position –** The amount that remains after the liabilities/deferred outflows and inflows have been paid or are otherwise satisfied.
- **Revenues –** Funds received through taxes, fees, grants and state and federal aid, and billed services performed.
- **Program Revenues –** Revenues, primarily in the form of charges for services and restricted state and federal aid that fund related programs.
- **General Revenues –** Revenues, primarily in the form of property taxes and unrestricted state and federal aid, used to finance the services not funded by program revenues.
- **Expenses –** The costs of services provided, including payments to employees and vendors.
- **Funds –** An accounting method that tracks the finances of a particular activity or group of activities with separate statements.
- **Governmental Funds –** Major operating funds of the District.
- **Operating Funds –** General Fund, Operations and Maintenance Fund and Transportation Fund.

Financial Highlights

- Net position of governmental activities increased by $7.6 million to a net position of $30.8 million at June 30, 2024. This is mainly due to an increase in taxes and investment earnings and decreases in the pension liabilities.

- The District received general revenue totaling $97.5 million that constituted 69.3% of all revenues for fiscal year 2024. Revenue generated from charges for services and operating grants and contributions accounted for $43.1 million, or 30.7%, of total revenues of $140.6 million.

- Expenses related to governmental activities totaled $133.0 million. Of these expenses, $43.1 million was offset by charges for services or grants and contributions. When adding general revenues of $97.5 million, there was a total surplus of revenues over expenses of $7.6 million.

Financial Highlights (Continued)

- The General Fund had $110.8 million in revenue, $111.6 million in expenses, and $0.6 million in other financing sources and uses in fiscal year 2024. The fund balance in the General Fund decreased $1.3 to $38.1 million during fiscal year 2024. This is mainly due to a decrease in state and federal aid revenues as well as inter-governmental personal property replacement taxes.

Overview of the Financial Statements

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

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

Government-wide financial statements

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

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

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

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

Overview of the Financial Statements (Continued)

Governmental fund financial statements

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

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

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

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

Notes to the financial statements

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

Other information

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

District-Wide Financial Analysis

Net Position – Table 1: The District currently has total assets of $147.0 million, including $49.0 million in capital assets, including land, construction in progress, buildings, machinery, furniture, equipment, and right of use leased assets net of depreciation and amortization. The District's total liabilities are $57.4 million including long-term liabilities of $52.1 million. The District's total net position is $30.8 million.

Table 1
Condensed Statement of Net Position

	2024	2023
Current and other assets	$ 98,077,470	$ 95,092,109
Capital assets, net of depreciation and amortization	48,972,300	48,284,171
Total assets	147,049,770	143,376,280
Deferred loss on refunding of bonds	103,089	131,205
Deferred outflows related to pensions	7,392,799	9,123,106
Deferred outflows related to other postemployment benefits	3,870,334	2,822,113
Total deferred outflows of resources	11,366,222	12,076,424
Long-term liabilities	52,147,597	52,699,783
Other liabilities	5,236,197	5,134,978
Total liabilities	57,383,794	57,834,761
Deferred inflows related to pensions	316,796	656,308
Deferred inflows related to other postemployment benefits	28,892,786	33,350,209
Property taxes levied for a future period	40,643,013	39,937,221
Deferred inflows related to leases	420,729	530,730
Total deferred inflows of resources	70,273,324	74,474,468
Net position		
Net investment in capital assets	18,315,404	16,560,648
Restricted	10,644,188	10,066,063
Unrestricted	1,799,282	(3,483,236)
Total net position	$ 30,758,874	$ 23,143,475

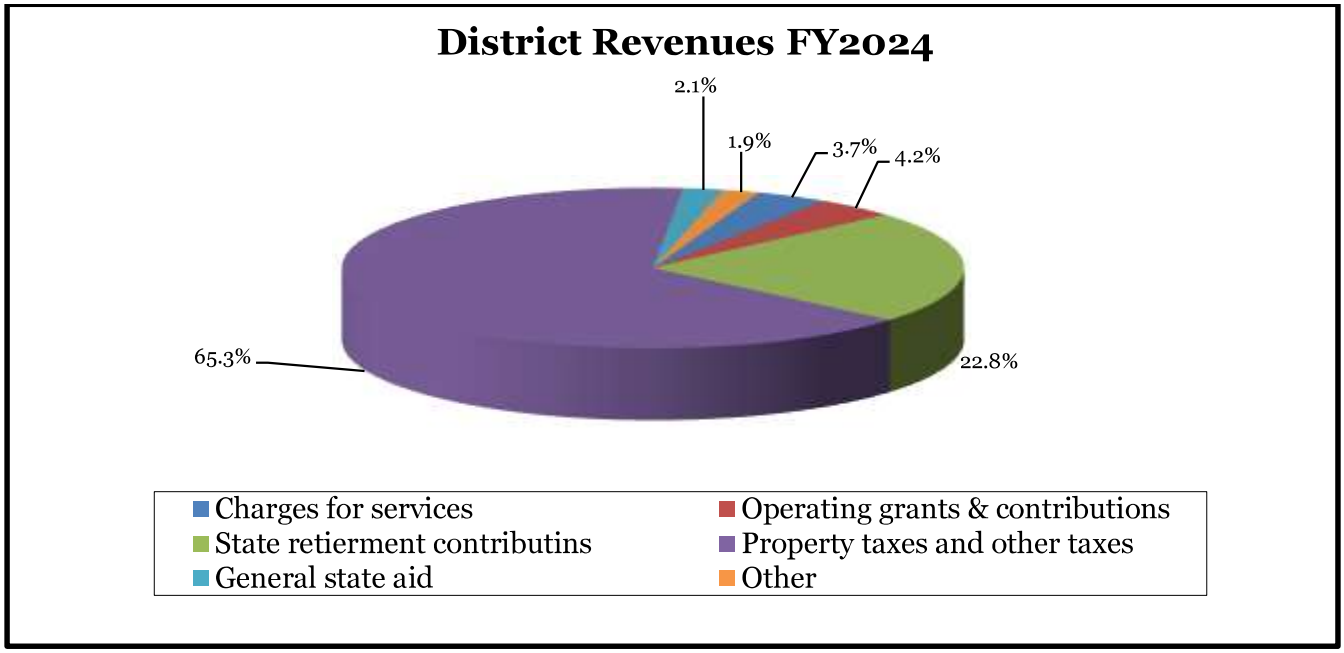
District-Wide Financial Analysis (Continued)

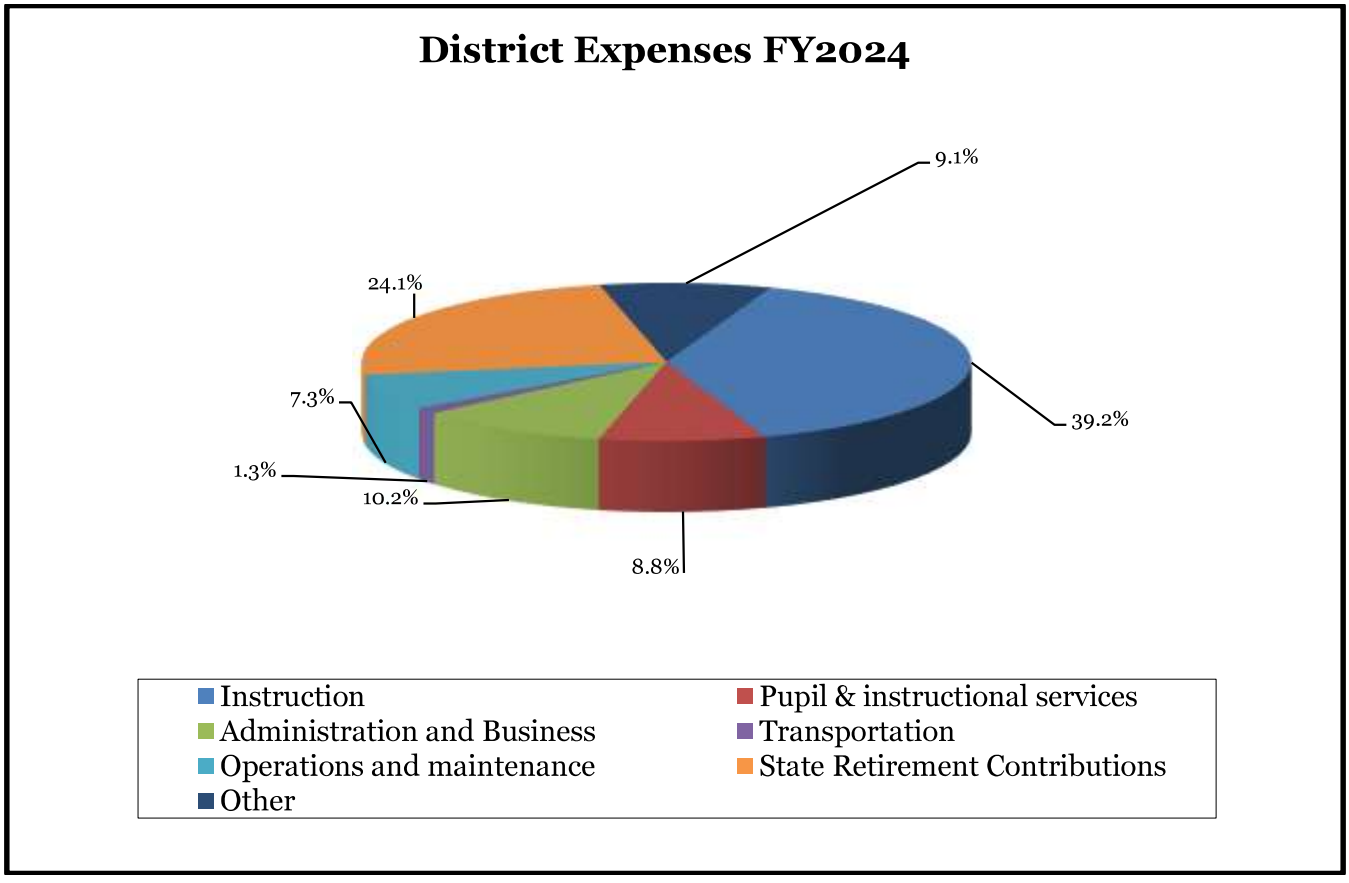
Changes in net position – Table 2: Total revenues for the District are $140.6 million, of which property taxes and personal property replacement taxes accounted for 65.3% of total revenues. Expenses totaled $133.0 million. The District's expenses are predominantly related to instructing, caring for, and transporting students aggregating $65.6 million, or 50.7% of total expenses. Administrative and business activities accounted for 10.2% of total costs. The combined net position of the District on June 30, 2024 is $7.6 million higher than it was the year before with an ending balance of $30.8 million.

Table 2
Condensed Changes in Net Position

	Governmental Activities			
	2024	% of Total	2023	% of Total
Revenues				
Program revenues				
Charges for services	$ 5,193,005	3.7%	$ 5,972,664	4.4%
Grants	5,925,081	4.2%	9,465,147	7.0%
State retirement contributions	32,038,509	22.8%	28,701,974	21.3%
General revenues				
Taxes	91,738,797	65.3%	86,826,759	64.4%
State aid - formula grants	2,966,208	2.1%	2,962,571	2.2%
Investment earnings	2,569,970	1.8%	864,465	0.6%
Miscellaneous	191,898	0.1%	179,542	0.1%
Total revenues	**140,623,468**	**100.0%**	**134,973,122**	**100.0%**
Expenses				
Instructional programs	52,098,628	39.2%	50,136,013	39.4%
State retirement contributions	32,038,509	24.1%	28,701,974	22.5%
Pupil and instructional support services	11,737,567	8.8%	12,396,424	9.7%
Administration and business	13,525,143	10.2%	13,422,912	10.5%
Transportation	1,759,179	1.3%	1,737,800	1.4%
Operations and maintenance	9,673,189	7.3%	8,983,136	7.0%
Central and other supporting services	4,479,929	3.4%	4,574,185	3.6%
Community services	39,992	0.0%	47,183	0.0%
Non-programmed charges - excluding special education	6,308,649	4.7%	5,775,753	4.5%
Interest and fees	795,661	0.6%	881,973	0.7%
Unallocaed depreciation and amortization	551,623	0.4%	870,520	0.7%
Total expenses	**133,008,069**	**100.0%**	**127,527,873**	**100.0%**
Change in net position	**7,615,399**		**7,445,249**	
July 1 - beginning of year	**23,143,475**		**15,698,226**	
June 30 - end of year	$ **30,758,874**		$ **23,143,475**	

District-Wide Financial Analysis (Continued)





Financial Analysis of the District's Funds

Revenues for the District's combined funds during the year totaled $130.7 million. Expenditures for the same period were $133.9 million.

- The fund balance in the General Fund decreased by $1.3 million during the year, mainly due to an decrease in inter-governmental personal property replacement taxes of $2.6 million allocated by the State to the district offset by increases in investment income of $1.3 million due to better rates of return earned in the current interest rate environment.
- The fund balance in Operations and Maintenance Fund increased by $1.5 million to $4.6 million during the year, due primarily to increase in property taxes of $1.0, increase in investment and other expenses million and a reduction in certain one-time expenditures ($0.2 million overall).
- The fund balance in the Transportation Fund decreased by $0.1 million, decreasing the fund balance to $2.4 million mainly due to a slight increase in expenditures due to increases in services.
- The fund balance in the Municipal Retirement/Social Security Fund increased by $0.9 million, increasing the fund balance to $2.7 million. The increase is due to additional property taxes $0.4 million as well as a decrease in expenditures due to a decrease in IMRF required contributions from 6.16% to 5.09%
- The Debt Service Fund experienced an increase of $0.2 million, resulting in an ending fund balance of $0.9 million. The increase is due to an increase in property taxes of $0.2 million.
- The Capital Projects Fund balance increased $0.8 million. The ending fund balance increased from a fund balance of to $2.0 million to $2.8 million. The increase is due to planned capital projects offset by the issuance of debt certificates of $5.1 million (which includes the issuance premium).

Governmental Funds Budgetary Highlights

Over the course of the year, the District did not revise the annual operating budget. The District's governmental funds include the General (Educational Account, Tort Immunity and Judgment Account, and Working Cash Account) Fund, the Operations and Maintenance Fund, the Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, Debt Service Fund, and the Capital Projects Fund. These funds have a combined fund balance of $51.6 million

The General Fund had revenues exceeding budget by approximately $3.4 million due primarily to an increase in property taxes and an increase in investment income. Expenditures were greater than budget by $3.6 million due to various purchased services greater than budget.

Capital Asset and Debt Administration

Capital assets – Table 3

As of the end of fiscal year 2024, the District has net capital assets of $49.0 million in a broad range of resources including the school building and power plant, building improvements, vehicles, library books, textbooks, computers and the infrastructure to support them, other equipment and right to use leased assets. This amount represents a net increase of $0.7 million from the prior year. More detailed information about capital assets can be found in Note E to the financial statements. Total depreciation and amortization expense for the year was $4.2 million.

Capital Asset and Debt Administration (Continued)

Table 3
Capital Assets (net of depreciation and amortization)

	2024	2023	$ Change	% Change
Land	$ 375,427	$ 375,427	$ -	0.00%
Construction in progress	2,884,924	3,546,449	(661,525)	(18.7%)
Buildings and improvements	125,987,235	121,457,123	4,530,112	3.7%
Right of use leased assets	723,430	627,182	96,248	15.3%
Total capital assets	129,971,016	126,006,181	3,964,835	3.1%
Less accumulated depreciation and amortization	(80,998,716)	(77,722,010)	(3,276,706)	4.2%
	$ 48,972,300	$ 48,284,171	$ 688,129	1.4%

Long-term liabilities – Table 4

At June 30, 2024, the District has $30.4 million in general obligation bonds, qualified zone academy bonds, and debt certificates, and $21.7 million of other long-term debt, including unamortized bond premiums of $2.9 million and lease liabilities of $0.3 million. In addition, at June 30, 2024, the net pension liability for TRS and IMRF was $5.2 million, the THIS net other postemployment benefit liability and the retiree health plan (RHP) total other postemployment liability aggregated $12.9 million. The District continued to pay down outstanding debt. The District will continue its five-year Capital Improvements Plan. The existing bonds have short repayment schedules. More detailed information about long-term liabilities can be found in Note F to the financial statements.

Table 4
Outstanding Long-Term Liabilities

	2024	2023	$ Change	% Change
General obligation bonds	$ 22,740,000	$ 24,745,000	$ (2,005,000)	(8.1%)
Debt certificates	7,665,000	3,590,000	4,075,000	113.5%
Lease liabilities	329,445	329,486	(41)	(0.0%)
Pension liabilities	5,207,261	9,240,945	(4,033,684)	(43.7%)
Other postemployment benefit liabilities	12,922,772	11,724,981	1,197,791	10.2%
Compensated absences	431,335	455,148	(23,813)	(5.2%)
Bond premiums	2,851,784	2,614,223	237,561	9.1%
	$ 52,147,597	$ 52,699,783	$ (552,186)	(1.0%)

Factors Bearing on the District's Future

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

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

Requests for Information

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Evanston Township High School District No. 202 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

1. Reporting Entity

   The District is located in Cook County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

   The District includes all funds of its operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

   The District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

2. Fund Accounting

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Government-Wide and Fund Financial Statements

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

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

a. General Fund

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

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

b. Special Revenue Funds

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b. Special Revenue Funds (Continued)

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

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

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

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

c. Debt Service Fund

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

d. Capital Project Fund

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Deferred Outflows/Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2024, the District has deferred outflows of resources related to pensions, other postemployment benefits, and losses on refunding of bonds. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period. At June 30, 2024, the District reported deferred inflows of resources related to pensions, other postemployment benefits, property taxes levied for a future period, unavailable grant revenue, and deferred lease revenue.

6. Budgetary Data

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

7. Deposits and Investments

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

8. Fair value Measurements

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Fair value Measurements (Continued)

Level 2 Inputs to the valuation methodology include the following:

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

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

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

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

The following is a description of the valuation methodologies used for the District's investments measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

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

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

9. Inter-governmental Personal Property Replacement Taxes

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Inventory

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

11. Lease Receivable and Deferred Lease Revenue

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

12. Capital Assets and Right to Use Assets

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Assets	Years
Buildings	20 - 108
Improvements other than buildings	20
Equipment	10 - 20

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

13. Compensated Absences

The District's personnel policies permit all employees to accumulate earned but unused vacation and sick pay benefits. Upon retirement, teachers and support staff can use a portion of their unpaid sick time as service credit for TRS or IMRF, respectively. The liability for the remaining portion is calculated using a per diem rate agreed to in the employees' contract. Accrued vacation is calculated based on the pay or salary rates in effect at June 30, 2024, and includes estimated fringe benefits. There is no maximum on accrued vacation. The compensated absences are reported in the governmental funds only if they have matured (i.e., unused reimbursable leave still outstanding following an employee's resignation or retirement).

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

14. Long-Term Obligations

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Long-Term Obligations (Continued)

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

15. Pensions and Other Postemployment Benefits

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

16. Fund Balance

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

a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items or inventories. Additionally, the nonspendable form includes lease receivables in excess of deferred lease revenue to be received in the future.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance (Continued)

c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. The District had no committed fund balance at June 30, 2024.

d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegated the authority to assign amounts to be used for specific purposes. The Board of Education has declared that the Superintendent may assign amounts for a specific purpose. The District student activity balance of $2,473,550 has been assigned at June 30, 2024.

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

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

Governmental fund balances reported on the fund financial statements at June 30, 2024 are as follows:

The nonspendable fund balance in the General Fund consists of $268,665 for inventory. The nonspendable fund balance in the Operations and Maintenance Fund consists of $14,746 for the excess of lease receivables and deferred lease revenues. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-3. The restricted balance of $61,641 in the General Fund represents the fund balance of the tort immunity and judgement account.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance (Continued)

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

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

17. Restricted Net Position

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

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

18. Use of Estimates

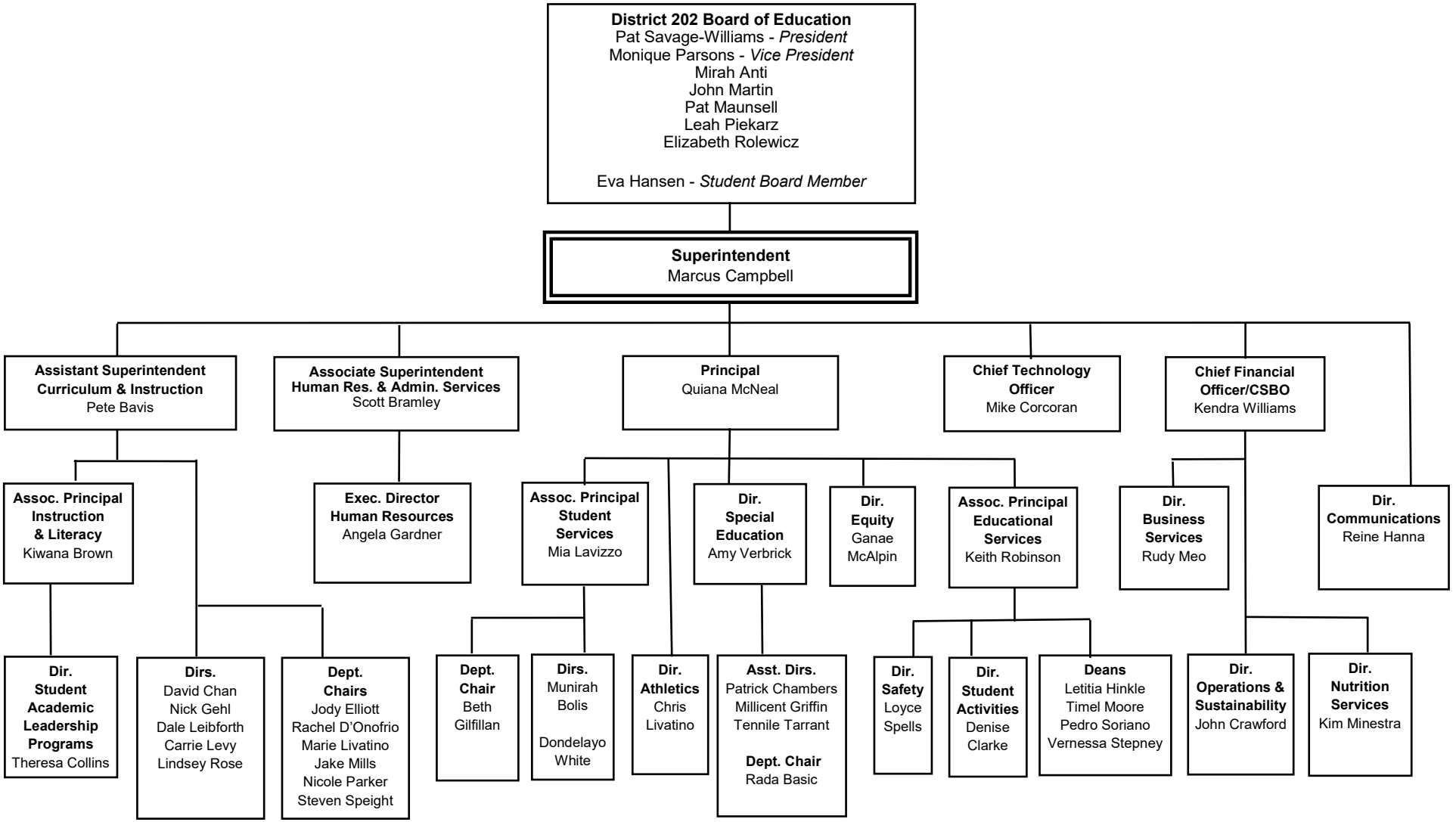
In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and the disclosure of contingent assets, deferred outflows of resources, liabilities,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

ORGANIZATIONAL SECTION



EVANSTON TOWNSHIP HIGH SCHOOL
2025-26 DISTRICT TEAM ORGANIZATIONAL CHART

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



Updated June 2025

THE DISTRICT

GENERAL DESCRIPTION

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

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

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

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

DISTRICT ADMINISTRATION

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

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

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

BOARD OF EDUCATION

OFFICIAL	POSITION	TERM EXPIRES
Pat Savage-Williams	President	April, 2029
Monique Parsons	Vice-President	April, 2027
Mirah Anti	Member	April, 2029
John Martin	Member	April, 2029
Patricia Maunsell	Member	April, 2029
Elizabeth Rolewicz	Member	April, 2027
Leah Piekarz	Member	April, 2027

HISTORICAL ENROLLMENT

2014/2015	3,238	2019/2020	3,693
2015/2016	3,322	2020/2021	3,729
2016/2017	3,393	2021/2022	3,737
2017/2018	3,567	2022/2023	3,690
2018/2019	3,613	2023/2024	3,593

Source: Enrollment figures are provided by the District.

EMPLOYEE UNION MEMBERSHIP AND RELATIONS

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

POPULATION DATA

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

Source: U.S. Census Bureau

EVANSTON TOWNSHIP HIGH SCHOOL
2024-25 School Profile

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

CEEB/ACT CODE # 141860

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

SUPERINTENDENT
Marcus Campbell

ASSISTANT SUPERINTENDENT & PRINCIPAL
Taya Kinzie

ASSISTANT SUPERINTENDENT CURRICULUM & INSTRUCTION
Peter Bavis

ASSISTANT SUPERINTENDENT HUMAN RESOURCES & ADMINISTRATIVE SERVICES
Scott Bramley

ASSOCIATE PRINCIPAL EDUCATIONAL SERVICES
Keith Robinson

ASSOCIATE PRINCIPAL INSTRUCTION & LITERACY
Kiwana Brown

ASSOCIATE PRINCIPAL STUDENT SERVICES
Mia Lavizzo

REGISTRAR
Valerie Bonner

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

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

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

SCHOOL AND COMMUNITY

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

The attendance area of the school is home to Northwestern University and Oakton College, and has a variety of office developments, technology parks, light industrial, and shopping districts. Together, the two communities offer an ethnic, economic, racial, and cultural diversity that is reflected in the student body. Evanston Township High School has more than 340 certified staff members, a majority of whom have a Master's degree or beyond. ETHS is fully accredited by the State of Illinois.

SCHOOL HIGHLIGHTS

- Nationally ranked in top 4% of high schools (*sources: U.S. News & World Report 2024*)
- Nationally recognized in 2020 as a Project Lead The Way (PLTW) Distinguished School
- Technology Education Association of Illinois 2017 High School Program of the Year Award in Career and Technical Education (CTE)
- Google for Education Reference District, as of 2017
- 2016 Magna Award 1st Place winner in the under 5,000 enrollment category for the teamASAP Program

CURRICULUM

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

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

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

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

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

STUDENT ENROLLMENT

as of September 30, 2024

Total number of students:	**3,570**
Seniors	928
Juniors	822
Sophomores	885
Freshmen	935
Special Education Enrollment	420
Low-Income Enrollment	37%
American Indian	0.2%
Asian	4.3%
Black/African American	23.3%
Hispanic/Latino	20.8%
Middle Eastern/North African	0.2%
Native Hawaiian or Other Pacific Islander	0.1%
Two or more races	7.4%
White	43.8%

Data reflects federal race and ethnicity reporting categories.

CURRICULUM SNAPSHOT

Bilingual Education

Career and Technical Education

Art/Communication, Business Management, Health Science/ Services, Industry/Engineering, Environmental/Natural Resources

Community Service

Driver's Education

English & Reading

Fine Arts

Visual Arts, Music, Speech Arts

History & Social Science

Mathematics

Physical Education

Science

Special Education

Wellness Education

World Languages

American Sign Language, Mandarin Chinese, French, German, Japanese, Latin, and Spanish

Rev. 11/2024

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

GRADUATION REQUIREMENTS

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

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

GRADING SCALE

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

Highest weighted GPA in Class of 2024: 4.6533

Highest unweighted GPA in Class of 2024: 4.0000

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

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

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

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

ADVANCED PLACEMENT (AP) EXAM SCORES

In the spring of 2024, 1,154 students (32% of the student body) took 2,695 AP exams.

NATIONAL MERIT SCHOLARSHIP PROGRAM

The ETHS Class of 2025 had 16 Semifinalists and 36 Commended Students in the National Merit Scholarship Program.

SAT TEST SCORES

Ninety-seven percent (97%) of students from the Class of 2025 took the state-administered SAT. ETHS students continue to score higher than the national average.

Class of 2025	Evidence-based Reading & Writing		Math	
	ETHS	National	ETHS	National
	545	482	519	468

FOUR-YEAR GRADUATION RATE (CLASS OF 2024) 93%

FIVE-YEAR GRADUATION RATE (CLASS OF 2023) 95%

Illinois calculates a 4-year graduation rate and a 5-year graduation rate for the same cohort of students.

COLLEGE ATTENDANCE RATE (CLASS OF 2023) 71%

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

Public	42%	4-Year	62%	Out-of-State	37%
Private	29%	2-Year	9%	In-State	34%

Source: the National Student Clearinghouse as of April 21, 2024

COLLEGE AND UNIVERSITY MATRICULATION (CLASS OF 2024)

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

Colorado State University
DePaul University
George Washington University
Illinois State University
Indiana University
Iowa State University
Loyola University
Marquette University
Michigan State University
North Park University
Northern Illinois University
Northwestern University
Oakton College
Purdue University
University of Illinois - Chicago
University of Illinois - Urbana-Champaign
University of Michigan
University of Vermont
University of Wisconsin - Madison
Vanderbilt University

EVANSTON TOWNSHIP HIGH SCHOOL
Perfil Escolar 2024-25

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

CEEB/ACT CODE # 141860

MISIÓN: *Su misión es acoger la diversidad de ETHS, así como educar a todos sus estudiantes hacia su máximo potencial.*

SUPERINTENDENTE
Marcus Campbell

SUPERINTENDENTE ADJUNTA DIRECTORA
Taya Kinzie

SUPERINTENDENTE ADJUNTO CURRÍCULUM E INSTRUCCIÓN
Peter Bavis

SUPERINTENDENTE ADJUNTO RECURSOS HUMANOS Y SERVICIOS ADMINISTRATIVOS
Scott Bramley

DIRECTOR ADJUNTO SERVICIOS EDUCATIVOS
Keith Robinson

DIRECTORA ADJUNTA DE INSTRUCCIÓN Y COMPETENCIA
Kiwana Brown

DIRECTORA ADJUNTA DE SERVICIOS ESTUDIANTILES
Mia Lavizzo

MATRÍCULA
Valerie Bonner

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

COORDINADORA DE CARRERAS Y UNIVERSIDAD
Beth Arey 847-424-7160
areyb@eths202.org

CONSEJERA POST-SECUNDARIA
Michelle Vázquez 847-424-7163
vazquezm@eths202.org

ESCUELA Y COMUNIDAD

La Escuela Preparatoria del Municipio de Evanston (ETHS) Distrito 202 es una escuela integral de cuatro años (9-12), que ocupa un campus de 65 acres en Evanston, Illinois, un suburbio de Chicago junto a la costa del lago Michigan. ETHS se estableció en 1883 y sirve a la ciudad de Evanston y una pequeña porción de la villa vecina de Skokie cubriendo una población total del Distrito de aproximadamente 78,000 personas.

El área de asistencia de la escuela es el hogar de la Universidad Northwestern y Oakton College, y tiene una variedad de edificios de oficinas, parques tecnológicos, distritos industriales y comerciales. Unidas, las dos comunidades ofrecen una diversidad étnica, económica, racial y cultural que se refleja en el alumnado. La Escuela preparatoria del Municipio de Evanston tiene 340 miembros de su personal certificados, la mayoría de ellos posee un título de maestría y otros títulos superiores. ETHS es una escuela totalmente acreditada por el estado de Illinois.

NOTICIAS DESTACADAS DE LA ESCUELA

- Clasificada a nivel nacional en el 4% superior de las escuelas secundarias (Fuentes: *U.S. News & World Report* 2024)
- Reconocida a nivel nacional en el 2020 como Escuela Distinguida del Proyecto *Lead The Way* (PLTW, por sus siglas en inglés)
- Premio de la Escuela de Educación Tecnológica de Illinois 2017 al Programa del Año de Escuela Secundaria en Educación Profesional y Técnica (CTE)
- Distrito de Referencia de Google para la Educación, al 2017
- Ganadora del 1er Puesto del Premio Magna en el 2016 bajo la categoría de menos de 5,000 para el programa teamASAP.

PROGRAMA DE ESTUDIOS

La Escuela Preparatoria de Evanston proporciona un programa preparatorio de estudios riguroso para las carreras y las universidades, con más de 250 cursos. El programa de estudios incluye un extenso rango de cursos académicos, bellas artes, curso de educación técnica y de carrera y cursos electivos en todas las áreas académicas principales. Créditos de nivel de honores pueden ser obtenidos en 160 cursos en todas las áreas curriculares, excepto en educación física y bienestar. ETHS ofrece 36 cursos de Nivel Avanzado (AP) en las áreas de educación técnica y de carrera, Inglés, bellas artes, historia y ciencias sociales, matemáticas, ciencias e idiomas. El Departamento de Artes e Innovación en ETHS ofrece una serie de seis (6) cursos de ingeniería del Proyecto Lead the Way (PLTW) que integra estándares académicos y nacionales de aprendizaje técnico en Ciencias, Tecnología, Ingeniería, Artes y principios Matemáticos (STEAM).

Camino a Cursos de Honores: Biología, Humanidades Inglés 1, Inglés 2, Inglés 3, Humanidades Historia 1, Cívica, Historia de los EE.UU., Sistema Legal Americano, Geometría, Álgebra, Precálculo, todo Bellas Artes y cursos de Educación Técnica y de Carreras, excluyendo PLTW y cursos AP, brindan a los estudiantes un camino a los créditos de honores. Estos cursos proporcionan a todos los estudiantes un mapa de ruta articulado a los créditos de honores. Los créditos de honores son reconocidos al término de cada semestre basados en la exitosa finalización del camino.

Rutas hacia las Carreras y Certificaciones. ETHS brinda educación relacionada a las carreras y entrenamiento en 15 diferentes áreas de carreras que incluye el Proyecto de ingeniería Lead the Way, ciencias de la salud, capacitación de operador de agua, y entrenamiento en seguridad pública en colaboración con el Departamento de Policía y de Bomberos de Evanston, y Oakton College. Los estudiantes inscritos en cursos específicos pueden obtener certificados reconocidos por la industria tales como Excelencia en Servicio Automotriz (nivel estudiante), credencial en Educación Temprana Nivel 1 (ECE), certificado del Instituto Nacional de Habilidades Metalúrgicas (NIMS), certificado en seguridad alimentaria y salubridad, y certificado de Técnico en Farmacia.

Crédito Universitario de la Universidad Northwestern. Los estudiantes que han agotado todos los cursos acelerados disponibles en un área académica en ETHS pueden tomar cursos avanzados para crédito universitario en la Universidad Northwestern mediante un programa escolar especial.

Crédito Dual. Los estudiantes pueden matricularse en una clase dual de ETHS y en el curso equivalente en Oakton College o en la Universidad Northeastern Illinois(NEIU), y recibir crédito universitario. Mediante los acuerdos de articulación con Oakton/NEIU, los estudiantes se matricularán en la universidad y después de aprobar exitosamente la clase de ETHS, recibirán crédito universitario por el curso. El crédito Dual es actualmente ofrecido en ciertos cursos en los Departamentos de Artes e Innovación, Historia y Ciencias Sociales, Matemáticas y Ciencias de la Computación, Ciencias e Idiomas.

ESTUDIANTES MATRICULADOS

al 30 de septiembre del 2024

Número total de estudiantes:	**3,570**
Grado 12	928
Grado 11	822
Grado 10	885
Grado 9	935
Matrícula en Educación Especial	420
Matrícula de bajos ingresos	37%
Nativo Americano o Nativo de Alaska	0.2%
Asiático	4.3%
Negro/Afroamericano	23.3%
Hispano/Latino	20.8%
Del Medio Oriente o Norafricano	0.2%
Nativo Hawaiano u Otro Isleño del Pacífico	0.1%
Dos o más razas	7.4%
Blanco	43.8%

Los datos reflejan las nuevas categorías de reporte federal sobre raza y etnicidad.

VISIÓN DEL PROGRAMA DE ESTUDIOS

- Educación Bilingüe
- Educación Técnica y Carrera
  - *Arte/Comunicaciones, Administración de Negocios, Ciencia de la Salud/ Servicios, Industria/Ingeniería, Medio Ambiente/Recursos Naturales*
- Servicio Comunitario
- Clases de Manejo
- Inglés y Lectura
- Bellas Artes
  - *Artes Visuales, Música, Oratoria*
- Historia y Ciencias Sociales
- Matemáticas
- Educación Física
- Ciencias
- Educación Especial
- Educación Bienestar
- Idiomas
  - *Lenguaje Americano de Señas, Chino Mandarín, Francés, Alemán, Japonés,Latín y Español*

Rev. 11/2024

PARA MAS INFORMACIÓN SOBRE ETHS, VISITE:
www.eths.k12.il.us

REQUISITOS PARA LA GRADUACIÓN

Los estudiantes deben obtener un mínimo de 48 créditos por semestre y completar satisfactoriamente los siguientes requisitos principales para obtener el diploma de ETHS:

Inglés	8	Cívica	2	Lectura (si es requerido)	APROBAR
Matemáticas	6	Educación Física	7	Educación del Consumidor	APROBAR
Ciencias	4	Educación en Bienestar	1	Examen de la Constitución	APROBAR
Historia y Ciencias Sociales	4	Bellas Artes / Educación Técnica y de Carrera Electivos	3	ACT/SAT Patrocinado por el Estado	Gr11
			13	Llenado de FAFSA o, si es elegible, la Solicitud Alternative de Ayuda Financiera en Illinois	

ESCALA DE CALIFICACIÓN

A	4.0	B-	2.7	D+	1.3	I	Incompleto
A-	3.7	C+	2.3	D	1.0	P	Pasa/Reprueba el Curso
B+	3.3	C	2.0	F	0.0	PF	Reprueba/ Reprueba el Curso
B	3.0	C-	1.7			NC	No Crédito (falta de asistencia)

Puntaje Promedio Ponderado (GPA) con peso más alto en la Clase del 2024: 4.6533

Puntaje Promedio Ponderado (GPA) sin peso, en la Clase del 2024: 4.0000

Los valores se incrementan en .5 para los cursos de honores (A=4.5); en 1.0 para Cursos de Nivel Avanzado (AP) (A=5) con el cumplimiento del examen AP, y para los cursos del Proyecto Lead the Way (PLTW) con el cumplimiento del Examen de Fin de Curso (A=5). La Escuela de Verano no ofrece crédito de Honores y AP. ETHS no calcula el rango de clase.

Cursos de ETHS tomados durante la escuela intermedia (Ej: Álgebra 1 y Geometría) pueden ser enumerados en los certificados de estudios y son aplicados hacia los requisitos para la graduación. Las calificaciones obtenidas se promedian dentro del Puntaje Promedio Ponderado (GPA), acumulado.

Los estudiantes de Traslado reciben crédito solamente por los cursos que han aprobado los cuales son evaluados como compatibles a aquellos ofrecidos en ETHS. Los cursos de traslado están enumerados en los certificados de estudios por área de materia más que por un título específico y una P es por "pasado" lo cual reemplaza a la calificación. El crédito de traslado no es calculado en el Puntaje Promedio Ponderado (GPA).

Los cursos de Colegio/Universidad aparecen en el certificado de estudios como aprobó/reprobó.

EXÁMENES DE NIVEL AVANZADO (AP) PUNTAJES DE EXÁMENES

En la primavera del 2024, 1,154 estudiantes (32% del alumnado) tomaron 2,695 exámenes AP.

PROGRAMA DE BECAS DE MÉRITO NACIONAL

La Clase del 2025 de ETHS tuvo 16 Semifinalistas y 36 Estudiantes Recomendados en el Programa de Becas de Mérito Nacional.

PUNTAJES DE LA PRUEBA SAT

El noventa y siete por ciento (97%) de los estudiantes de la clase del 2025 tomaron el SAT administrado por el estado. Los estudiantes de ETHS continúan anotando por encima del promedio nacional.

Clase of 2025	Lectura y Escritura basadas en Evidencias		Matemáticas	
	ETHS	Nacional	ETHS	Nacional
	545	482	519	468

TASA DE GRADUACIÓN DE CUATRO AÑOS (CLASE DEL 2024) **93%**
TASA DE GRADUACIÓN DE CINCO AÑOS (CLASE DEL 2023) **95%**
Illinois calcula una tasa de graduación de 4 años y una tasa de graduación de 5 años para el mismo grupo de estudiantes.

PORCENTAJE DE ASISTENCIA LA UNIVERSIDAD (CLASE DEL 2023) 71%

Porcentaje de estudiantes matriculados en la universidad en cualquier tiempo durante el primer año después de terminar la secundaria.

Pública	42%	4-Años	62%	Fuera del estado	37%
Privada	29%	2-Años	9%	En el estado	34%

Fuente: National Student Clearinghouse al 21 de abril del 2024

DESTINOS A UNIVERSIDADES Y COLEGIOS (CLASE DE 2024)

Colegios o universidades a las que cinco o más estudiantes planean asistir en base a su solicitud final de expediente académico.

Colorado State University	Marquette University	University of Illinois - Chicago
DePaul University	Michigan State University	University of Illinois - Urbana-Champaign
George Washington University	North Park University	University of Michigan
Illinois State University	Northern Illinois University	University of Vermont
Indiana University	Northwestern University	University of Wisconsin - Madison
Iowa State University	Oakton College	Vanderbilt University
Loyola University	Purdue University	

EVANSTON TOWNSHIP HIGH SCHOOL DISTRICT 202

2024 – 2025
OPENING SCHOOL REPORT

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



Department of Research, Evaluation & Assessment

November 2024

OPENING SCHOOL REPORT
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Executive Summary

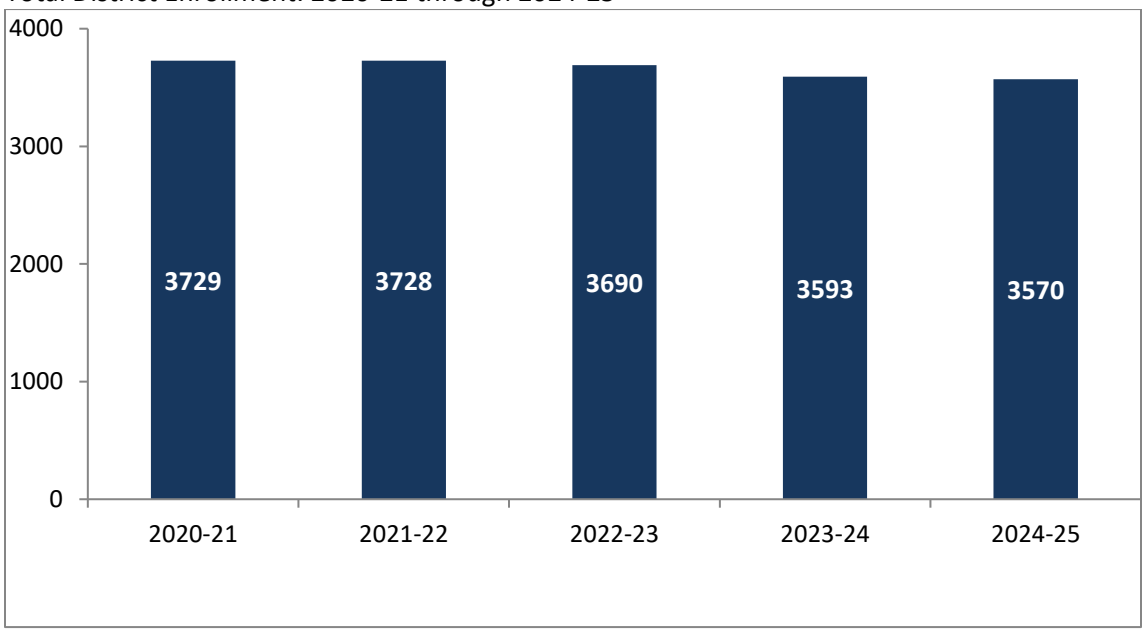
Introduction

The following report presents the official school enrollment as of September 30, 2024. Enrollment figures are disaggregated by race/ethnicity and gender. The report also includes information on special education students attending private and public facilities, District 202 residents attending non-public schools, class enrollment by department, number of class sections by department, average class size by department, and special courses and programs.

Total Enrollment

The 2024-2025 total enrollment (Part 1A) of 3570 is lower than total enrollment from the past five years. The chart below shows the enrollment changes over the last five years.

Total District Enrollment: 2020-21 through 2024-25



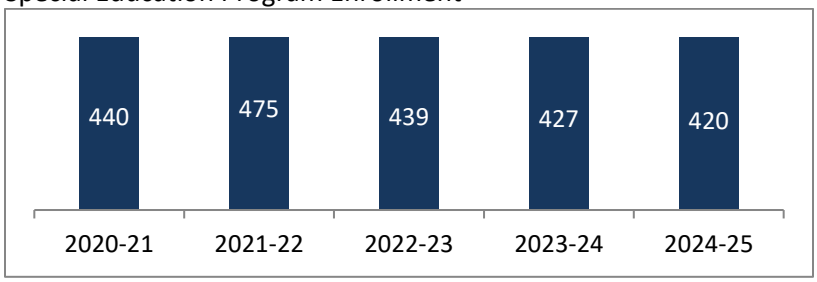
Enrollment by Department

Overall, class enrollments for every department except the Career and Technical Education, Special Education, and World Languages departments were down in the 2024-2025 school year (Part 2A) compared to 2023-2024.

Enrollment in Special Education and Multilingual Services Program

The number of special education students attending private and public facilities is 79, which is a decrease from 2020-21 (98). The number of students enrolled in the special education program in Buildings 1, 5 (Day School) and 299 (ALT School) decreased from 427 in 2023-2024 to 420 in 2024-25. In 2024-25, there are 65 students enrolled in the Multilingual Services program.

Special Education Program Enrollment



Enrollment by Race/Ethnicity

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

In 2024-25 the percentage of Black/African American students is 23.3%, which is a decrease over 2023-2023. The proportion of Hispanic/Latinx students is 20.8%, which is an increase over the 2023-2024 school year. The proportion of White students decreased to 43.8% in 2024-25. The proportion of Asian students in 2024-25 is 4.3%. The proportion of students who identify as Two or More Races increased to 7.4%, compared to 3.8% in 2020-21.

Percent Enrollment by Race/Ethnicity

Race/Ethnicity	2020-21	2021-22	2022-23	2023-24	2024-25
American Indian/Alaska Native	0.3	0.3	0.3	0.3	0.2
Asian	5.6	5.5	5.2	4.5	4.3
Black/African American	25.1	24.6	23.5	24.1	23.3
Hispanic/Latinx	19.5	20.1	20.3	20.2	20.8
Middle Eastern/North African					0.2
Native Hawaiian or Other Pacific Islander	0.1	0.2	0.1	0.1	0.1
Two or More Races	3.8	4.2	5.5	6.4	7.4
White	45.6	45.2	45.1	44.4	43.8
All	100	100	100	100	100

Grade Level & Race / Ethnicity*	2020-21 Total n	2020-21 % of Ttl	2021-22 Total n	2021-22 % of Ttl	2022-23 Total n	2022-23 % of Ttl	2023-24 Total n	2023-24 % of Ttl	2024-25 Total n	2024-25 % of Ttl
Grade 9										
Amer Indian/Alaska N.	3	0.3	6	0.6	4	0.4	0	0.0	2	0.2
Asian	46	5.1	51	5.1	31	3.5	31	3.4	36	3.9
Black/African Amer	235	26.0	245	24.3	207	23.2	238	26.1	210	23.0
Hispanic/Latino	190	21.0	205	20.4	196	22.0	196	21.5	229	25.1
Middle East/N African									2	0.2
Native Hawaiian	0	0.0	4	0.4	1	0.1	0	0.0	0	0.0
Two or More Races	35	3.9	45	4.5	75	8.4	74	8.1	69	7.6
White	396	43.8	451	44.8	377	42.3	372	40.8	365	40.0
Total	**905**		**1007**		**891**		**911**		**913**	
Grade 10										
Amer Indian/Alaska N.	0	0.0	3	0.3	5	0.5	4	0.5	0	0.0
Asian	61	6.6	41	4.7	54	5.6	30	3.6	28	3.3
Black/African Amer	220	23.7	223	25.7	227	23.4	176	21.3	208	24.2
Hispanic/Latino	194	20.9	176	20.3	190	19.6	171	20.7	171	19.9
Middle East/N African									2	0.2
Native Hawaiian	0	0.0	0	0.0	3	0.3	1	0.1	0	0.0
Two or More Races	45	4.9	36	4.1	41	4.2	76	9.2	78	9.1
White	407	43.9	389	44.8	449	46.3	370	44.7	373	43.3
Total	**927**		**868**		**969**		**828**		**860**	
Grade 11										
Amer Indian/Alaska N.	5	0.6	0	0.0	3	0.4	4	0.4	4	0.5
Asian	43	4.8	59	6.6	40	4.7	56	5.9	32	4.0
Black/African Amer	228	25.6	211	23.6	213	25.0	228	23.9	167	21.0
Hispanic/Latino	172	19.3	180	20.2	171	20.1	186	19.5	158	19.8
Middle East/N African									2	0.3
Native Hawaiian	2	0.2	0	0.0	0	0.0	3	0.3	1	0.1
Two or More Races	32	3..6	43	4.8	39	4.6	38	4.0	72	9.0
White	409	45.9	400	44.8	386	45.3	438	46.0	360	45.2
Total	**891**		**893**		**852**		**953**		**796**	
Grade 12										
Amer Indian/Alaska N.	1	0.1	3	0.3	0	0.0	2	0.3	2	0.2
Asian	55	6.1	47	5.4	61	7.0	40	4.5	52	5.8
Black/African Amer	224	24.9	218	25.1	190	21.9	193	23.9	210	23.5
Hispanic/Latino	148	16.4	165	19.0	170	19.6	152	20.2	163	18.2
Middle East/N African									0	0.0
Native Hawaiian	2	0.2	2	0.2	0	0.0	0	0.1	3	0.3
Two or More Races	27	3.0	30	3.4	44	5.1	38	6.5	41	4.6
White	443	49.2	405	46.6	401	46.3	372	44.5	423	12.2
Total	**900**		**870**		**866**		**797**		**894**	
Off Campus/Safe School/Day School										
Amer Indian/Alaska N.	1	0.9	0	0.0	0	0.0	0	0.0	0	0.0
Asian	5	4.7	6	6.7	6	5.4	5	4.8	6	5.6
Black/African Amer	28	26.4	19	21.1	30	26.8	32	30.8	36	33.6
Hispanic/Latino	24	22.6	22	24.4	21	18.8	20	19.2	20	18.7
Middle East/N African									0	0.0
Native Hawaiian	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Two or More Races	4	3.8	2	2.2	4	3.6	3	2.9	3	2.8
White	44	41.5	41	45.6	51	45.5	44	42.3	42	39.3
Total	**106**		**90**		**112**		**104**		**107**	
Total ETHS**										
Amer Indian/Alaska N.	10	0.3	12	0.3	12	0.3	10	0.3	8	0.2
Asian	210	5.6	204	5.5	192	5.2	162	4.5	154	4.3
Black/African Amer	935	25.1	916	24.6	867	23.5	867	24.1	831	23.3
Hispanic/Latino	728	19.5	748	20.1	748	20.3	725	20.2	741	20.8
Middle East/N African									6	0.2
Native Hawaiian	4	0.1	6	0.2	4	0.1	4	0.1	4	0.1
Two or More Races	143	3.8	156	4.2	203	5.5	229	6.4	263	7.4
White	1699	45.6	1686	45.2	1664	45.1	1596	44.4	1563	43.8
Total	**3729**		**3728**		**3690**		**3593**		**3570**	

*New federal reporting category added in the beginning of the 2024-25 school year: Middle Eastern or North African.

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

Grade Level and Race/Ethnicity	2020-21 Total n	2020-21 Reclass	2021-22 Total n	2021-22 Reclass	2022-23 Total n	2022-23 Reclass	2023-24 Total n	2023-24 Reclass	2024-25 Total n	2025-25 Reclass
Grade 9										
Amer Indian/Alaska N.	3	0	6	0	4	1	0	0	2	0
Asian	46	0	51	2	31	1	31	0	36	3
Black/African Amer	235	14	245	29	207	30	238	36	210	25
Hispanic/Latino	190	6	205	27	196	21	196	26	229	31
Middle East/N African									2	0
Native Hawaiian	0	0	4	1	1	0	0	0	0	0
Two or More Races	35	0	45	1	75	3	74	3	69	4
White	396	2	451	7	377	8	372	7	365	3
Total	**905**	22	**1007**	67	**891**	64	**911**	72	**913**	66
Grade 10										
Amer Indian/Alaska N.	0	0	3	0	5	0	4	0	0	0
Asian	61	0	41	2	54	2	30	1	28	0
Black/African Amer	220	14	223	25	227	23	176	24	208	29
Hispanic/Latino	194	16	176	28	190	25	171	24	171	27
Middle East/N African									2	2
Native Hawaiian	0	0	0	0	3	0	1	0	0	0
Two or More Races	45	1	36	2	41	1	76	6	78	4
White	407	1	389	7	449	11	370	9	373	5
Total	**927**	32	**868**	64	**969**	62	**828**	64	**860**	67
Grade 11										
Amer Indian/Alaska N.	5	1	0	0	3	0	4	1	4	0
Asian	43	1	59	0	40	2	56	2	32	0
Black/African Amer	228	17	211	26	213	21	228	26	167	24
Hispanic/Latino	172	13	180	19	171	24	186	29	158	17
Middle East/N African									2	0
Native Hawaiian	2	0	0	0	0	0	3	0	1	0
Two or More Races	32	0	43	0	39	2	38	2	72	4
White	409	2	400	5	386	8	438	5	360	5
Total	**891**	34	**893**	50	**852**	57	**953**	65	**796**	50
Grade 12										
Amer Indian/Alaska N.	1	0	3	0	0	0	2	0	2	0
Asian	55	0	47	0	61	0	40	0	52	0
Black/African Amer	224	0	218	0	190	0	193	0	210	0
Hispanic/Latino	148	1	165	0	170	0	152	0	163	0
Middle East/N African									0	0
Native Hawaiian	2	0	2	0	0	0	0	0	3	0
Two or More Races	27	0	30	0	44	0	38	0	41	0
White	443	0	405	0	401	0	372	0	423	0
Total	**900**	1	**870**	0	**866**	0	**797**	0	**894**	0
Off Campus/Safe School/Day School										
Amer Indian/Alaska N.	1	1	0	0	0	0	0	0	0	0
Asian	5	0	6	0	6	0	5	0	6	0
Black/African Amer	28	7	19	4	30	7	32	7	36	12
Hispanic/Latino	24	6	22	3	21	2	20	5	20	6
Middle East/N African									0	0
Native Hawaiian	0	0	0	0	0	0	0	0	0	0
Two or More Races	4	1	2	1	4	0	3	1	3	2
White	44	0	41	4	51	2	44	5	42	4
Total	**106**	15	**90**	12	**112**	11	**104**	18	**107**	24
Total ETHS										
Amer Indian/Alaska N.	10	2	12	0	12	1	10	1	8	0
Asian	210	1	204	4	192	5	162	3	154	3
Black/African Amer	935	52	916	84	867	81	867	93	831	90
Hispanic/Latino	728	42	748	77	748	72	725	84	741	81
Middle East/N African									6	2
Native Hawaiian	4	0	6	1	4	0	4	0	4	0
Two or More Races	143	2	156	4	203	6	229	12	263	14
White	1699	5	1686	23	1664	29	1596	26	1563	17
Total	**3729**	104	**3728**	193	**3690**	194	**3593**	219	**3570**	207

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

Grade Level and Race/Ethnicity	Female	Male	Total
Grade 9			
Amer Indian/Alaska N.	0	2	2
Asian	22	14	36
Black/African Amer	109	101	210
Hispanic/Latino	119	110	229
Middle East/N African	2	0	2
Native Hawaiian	0	0	0
Two or More Races	38	31	69
White	167	198	365
Total	**457**	**456**	**913**
Grade 10			
Amer Indian/Alaska N.	0	0	0
Asian	14	14	28
Black/African Amer	113	95	208
Hispanic/Latino	86	85	171
Middle East/N African	1	1	2
Native Hawaiian	0	0	0
Two or More Races	37	41	78
White	167	206	373
Total	**418**	**442**	**860**
Grade 11			
Amer Indian/Alaska N.	4	0	4
Asian	13	19	32
Black/African Amer	72	95	167
Hispanic/Latino	70	88	158
Middle East/N African	1	1	2
Native Hawaiian	1	0	1
Two or More Races	36	36	72
White	174	186	360
Total	**371**	**425**	**796**
Grade 12			
Amer Indian/Alaska N.	1	1	2
Asian	26	26	52
Black/African Amer	101	109	210
Hispanic/Latino	88	75	163
Middle East/N African	0	0	0
Native Hawaiian	2	1	3
Two or More Races	21	20	41
White	202	221	423
Total	**441**	**453**	**894**
Off Campus/Safe School/Day School			
Amer Indian/Alaska N.	0	0	0
Asian	3	3	6
Black/African Amer	20	16	36
Hispanic/Latino	14	6	20
Middle East/N African	0	0	0
Native Hawaiian	0	0	0
Two or More Races	1	2	3
White	14	28	42
Total	**52**	**55**	**107**
Total ETHS*			
Amer Indian/Alaska N.	5	3	8
Asian	78	76	154
Black/African Amer	415	416	831
Hispanic/Latino	377	364	741
Middle East/N African	4	2	6
Native Hawaiian	3	1	4
Two or More Races	133	130	263
White	724	839	1563
Total	**1739**	**1831**	**3570**

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

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

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23	2022-23
	# of Stud	# of Facil	# of Stud	# of Facil	# of Stud	# of Facil	# of Stud	# of Facil	# of Stud	# of Facil
Private	57	21	45	23	54	22	51	19	53	27
Public	51	2	53	2	31	2	31	2	26	2
TOTAL	108	23	98	25	85	24	82	21	79	29

Number of Class Enrollments by Department

DEPARTMENT	2020-21	2021-22	2022-23	2023-24	2024-25
Career & Technical Education	1881	1975	2010	1903	2027
Business Education	646	678	660	445	559
Human Services	460	498	540	631	591
Industrial Technology	654	672	688	679	679
Internship	121	127	122	148	198
English/Reading	3578	3599	3598	3480	3398
English	3448	3440	3417	3312	3269
Reading	130	159	181	168	129
Fine Arts	1639	1674	1641	1701	1666
Art	699	804	843	918	860
Music	841	734	684	680	694
Speech Arts	99	136	114	103	112
History/Social Sciences	3327	3309	3272	3211	3094
Mathematics	3750	3699	3701	3580	3431
Physical Education and Wellness*	3551	3593	3515	3421	3390
Physical Education	3144	3172	3096	3037	3057
Wellness Education	407	421	419	384	333
Science	3121	3110	3048	3025	2998
Special Education	1367	1491	1399	1329	1452
World Languages	2907	2914	2839	2780	2985
Multilingual Services***	105	68	112	140	183
TOTALS‡	25226	25432	25135	24570	24624

*Does not include Driver's Education.

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

*** Includes EEM Includes EEM Math, History, Science classes (all years), and CTE.

‡ Independent Study courses are excluded from these totals.

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

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

PROGRAM	2020-21	2021-22*	2022-23	2023-24	2024-25
Multilingual Services – Enrollees	105	68	112	140	183
Multilingual Services – # Students	45	37	47	54	65
Special Education – Enrollees	1387	1507	1399	1345	1479
Special Education – # Students	440	475	439	427	420

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

Number of Course Sections by Department

DEPARTMENT	2020-21	2021-22	2022-23	2023-24	2024-25
Career & Technical Education	82	89	95	94	97
Business Education	26	31	30	24	27
Human Services	24	25	29	34	34
Industrial Technology	32	33	36	36	36
English	164	165	163	165	161
Fine Arts	37	44	43	49	46
Art	31	37	37	43	40
Speech Arts	6	7	6	6	6
History/Social Sciences	153	153	153	150	144
Mathematics	163	169	169	168	164
Physical Education and Wellness	128	130	125	127	126
Physical Education	110	112	108	110	112
Wellness Education	18	18	17	17	14
Science	138	144	143	142	146
World Languages	128	127	126	129	140
Total	993	1021	1017	1024	1024

Average Class Size by Department

DEPARTMENT	2020-21	2021-22	2022-23	2023-24	2024-24
Career & Technical Education	21	21	20	19	19
Business Education	25	22	22	19	21
Human Services	19	20	19	19	17
Industrial Technology	20	20	19	19	19
English	21	21	21	20	20
Fine Arts	22	21	22	21	21
Art	23	22	23	21	22
Speech Arts	17	19	19	17	19
History/Social Sciences	22	22	21	21	21
Mathematics	23	22	22	21	21
Physical Education and Wellness	32	32	33	31	30
Physical Education	29	28	29	28	27
Wellness Education	23	23	25	23	24
Science	23	22	21	21	21
World Languages	23	23	23	22	21

2023-24 Year in Review

EVANSTON TOWNSHIP HIGH SCHOOL

Department of Research, Evaluation & Assessment
November 2024

INTRODUCTION

The *Year in Review* provides a holistic picture of all students and their progress throughout the school year by incorporating varied and nuanced measures of students' experiences at ETHS. There are some key features to the annual *Year in Review* report:

- The report is aligned to the District for Goals school years 2023-2028;
- The report contains new data elements that are aligned with district goals, including
  - student sense of belonging survey data
  - career readiness measures, such as work-based learning experiences and industry credentials

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

- ETHS Sense of Belonging student survey data, including qualitative feedback, from April 2024
- 5Essentials student survey data from February 2024
- National Student Clearinghouse data as of December 2023

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

DATA REPORTING

Overview of Student Data

Student data are reported by graduation year (Class of 2024, 2025, 2026, and 2027). Class of 2024 and earlier includes data for students who were enrolled ETHS as seniors during the 2023-2024 school year who are from earlier graduate cohorts (i.e. 2023, 2022, and 2021).

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

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

Organization of the Report

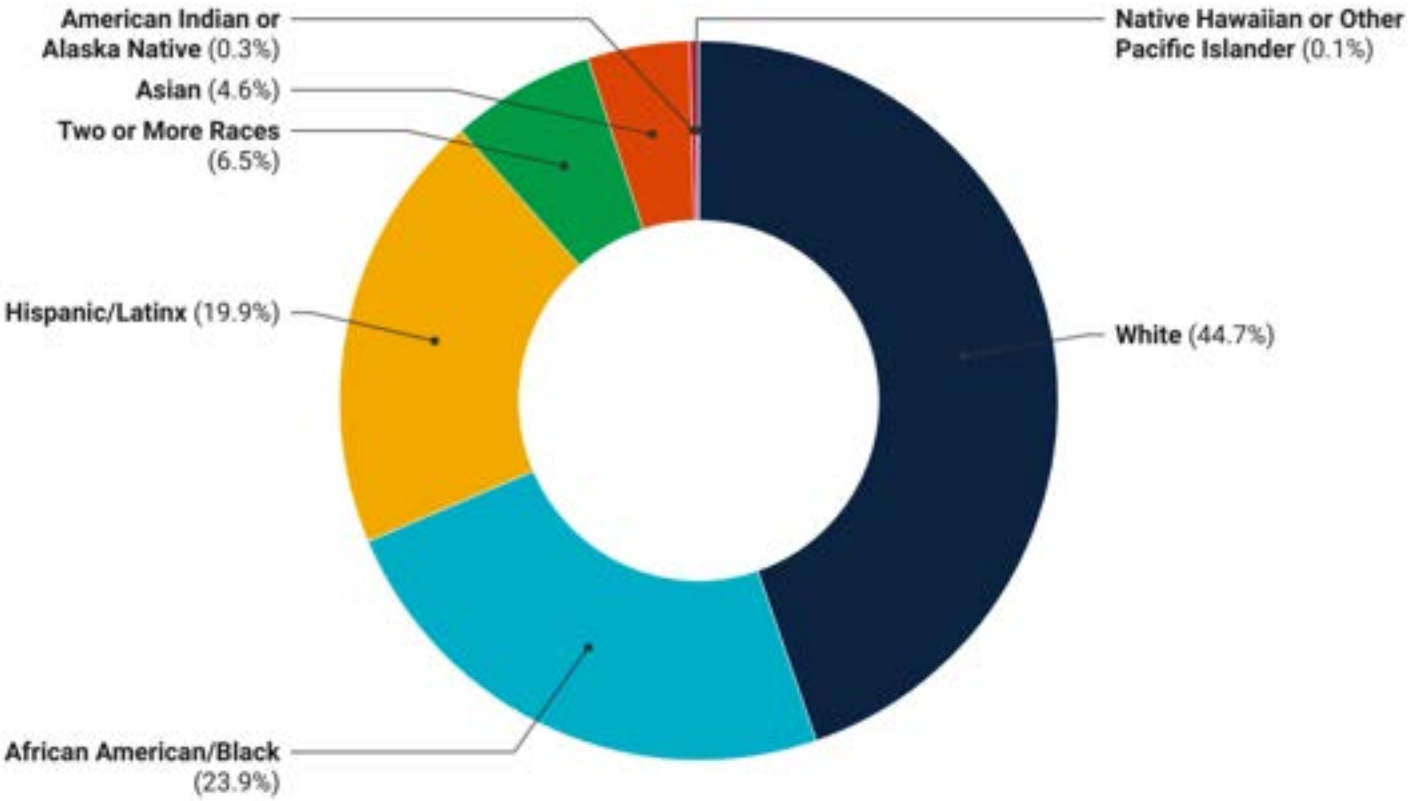
This report analyzes student data from the 2023-24 school year. The data reported represents the Class of 2024 and earlier (seniors), Class of 2025 (juniors), Class of 2026 (sophomores), and Class of 2027 (freshman). The report includes the following sections:

- Social Emotional Learning & Wellbeing – sense of belonging survey data; student involvement in extracurricular activities; and 5Essentials student survey data
- Academic & Attendance – average daily attendance rate; Early College Report, as measured by the percent of Class of 2024 that took at least one honors, Advanced Placement (AP), Project Lead The Way (PLTW), or dual credit (DC) level course; percent of students inducted into honor societies; and GPA, cumulative weighted and unweighted
- Post High School Planning – career pathway information sessions; work-based learning experiences; industry credentials; 4-year and 5-year high school graduation rates; postsecondary enrollment within first two years after high school; and six-year postsecondary graduation rates

DEMOGRAPHICS

SY2024 Student Demographics

Total N = 3446



DEMOGRAPHICS

SY2024 Student Demographics

Total N = 3446



Emergent Multilingual (8.1%)

Students w/an IEP (11.7%)

Free/Reduced Lunch (36.7%)

Social Emotional Learning & Wellbeing

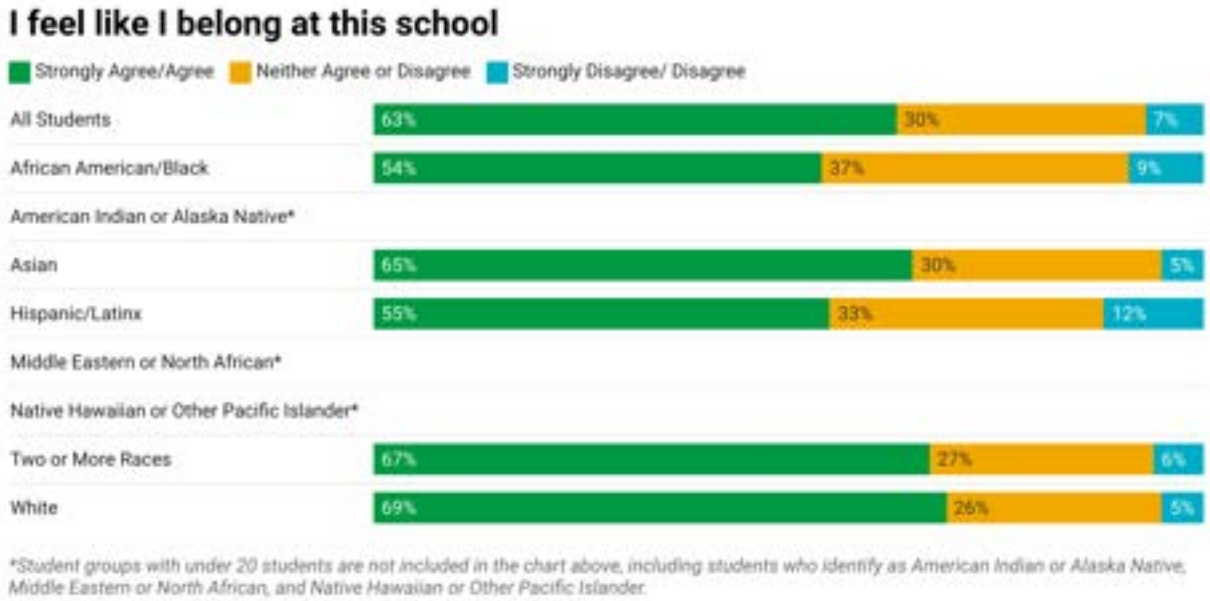
STUDENT WELLBEING

Sense of Belonging - Student Voice (April 2024)

Students were asked several questions about their sense of belonging and connection to ETHS. Survey questions included how much they feel like they belong at their school, how much they feel their teachers care about them as a person, how capable and confident they feel, how proud they are to be a student at this school, and how included they feel in school activities and events. The chart below and on the next two pages present the results for all students.

In addition, students were asked to think about a teacher they feel connected to and describe how that teacher shows they are important and matter to them. About 2300 students provided feedback to this open-ended question.
Student quotes that are reflective of the overall comments and themes from students are highlighted in boxes in this section of the report.

Overall, 63% of students agree with the statement "I feel like I belong at this school," which is an increase compared to 56% in 2023.



*Student groups with under 20 students are not included in the chart above, including students who identify as American Indian or Alaska Native, Middle Eastern or North African, and Native Hawaiian or Other Pacific Islander.

"My teachers show that I am important to them by assisting me when I have trouble doing an assignment. They show that I matter to them by making sure I understand the assignment afterwards instead of walking off."
(Two or More Races male)

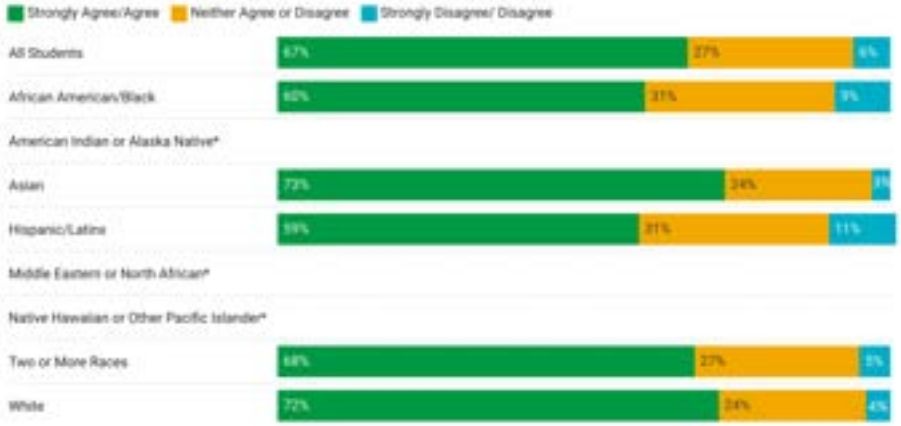
"They ask me about my everyday life outside of school on what my future plans are"
(Hispanic/Latino male)

STUDENT WELLBEING

Sense of Belonging - Student Voice (April 2024)

Overall, 67% of students agree with the statement “I feel capable and confident as a student here,” and 63% agree with the statement “I feel that my teachers care about me as a person.”

I feel capable and confident as a student here



*Student groups with under 20 students are not included in the chart above, including students who identify as American Indian or Alaska Native, Middle Eastern or North African, and Native Hawaiian or Other Pacific Islander.

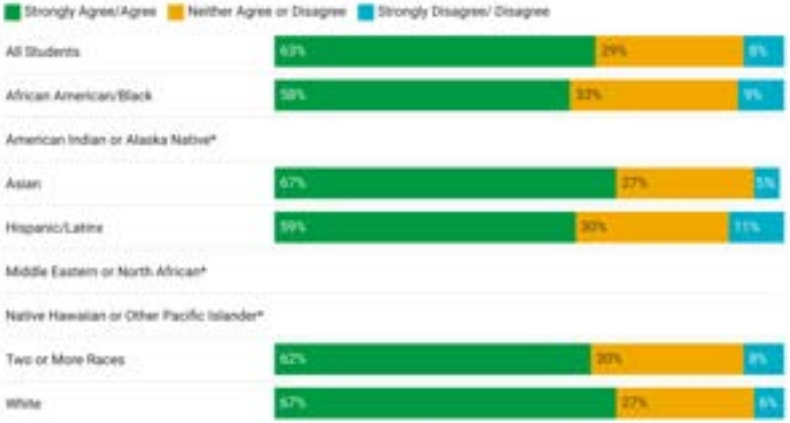
“They encourage me a lot to do better and more.” (African American/Black male)

“My sophomore English teacher made it a point to note how much she liked my writing and encouraged me to do more.” (Asian female)

“They talk with me and ask genuine questions with interest.” (White male)

“They help me with my work, they check in on their class, and make sure everyone is on track. They make it known they're always there for you.” (White female)

I feel that my teachers care about me as a person

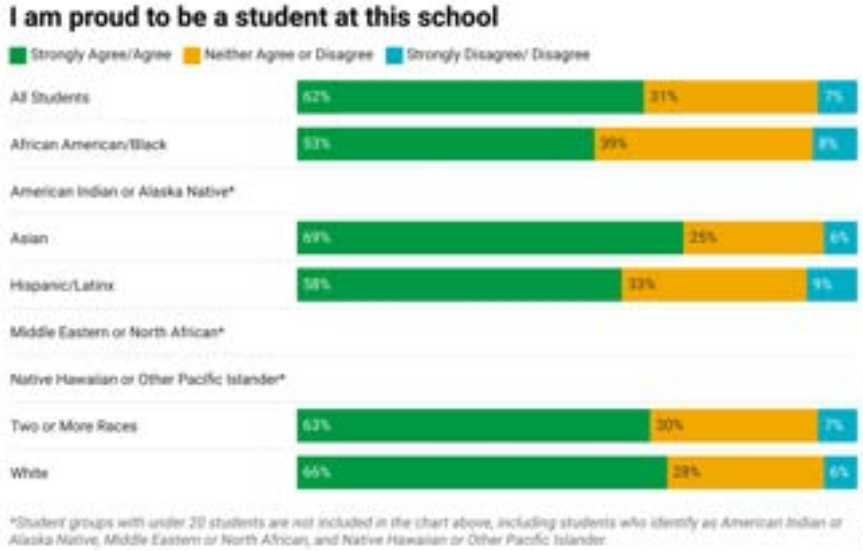


*Student groups with under 20 students are not included in the chart above, including students who identify as American Indian or Alaska Native, Middle Eastern or North African, and Native Hawaiian or Other Pacific Islander.

STUDENT WELLBEING

Sense of Belonging - Student Voice (April 2024)

Overall, 62% of students agree with the statements “I am proud to be a student at this school” and “I feel included in school activities and social events.”



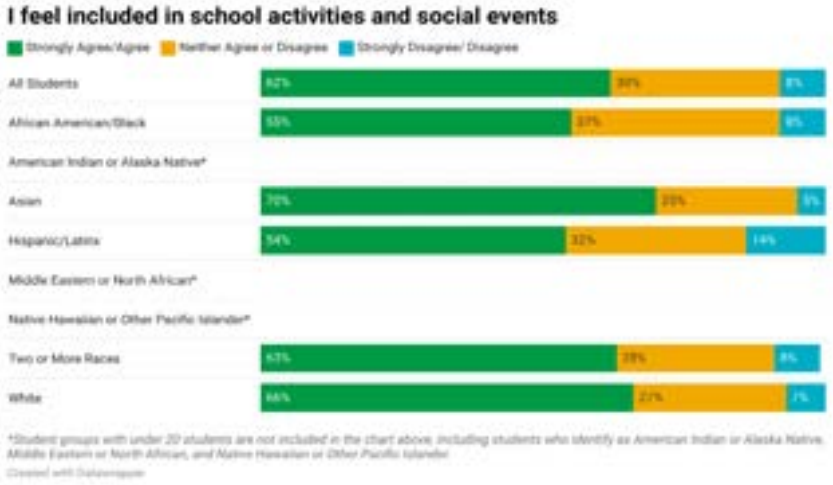
“They take time to listen to what I have to say and they really care about what happens to me in and outside of school.” (Hispanic/Latina female)

“She treats me like how she wants to be treated.” (Hispanic/ Latino male)

“Every time they see me in the hall they ask how I’m doing” (Two or More Races male)

“This teacher tells me what I’m capable of, reassuring me what I am and reminding me that they are always here no matter what.” (African American/ Black female)

“Respect, words of affirmation, patience, flexibility, kindness, and understanding.” (African American/Black female)



STUDENT WELLBEING - SCHOOL INVOLVEMENT

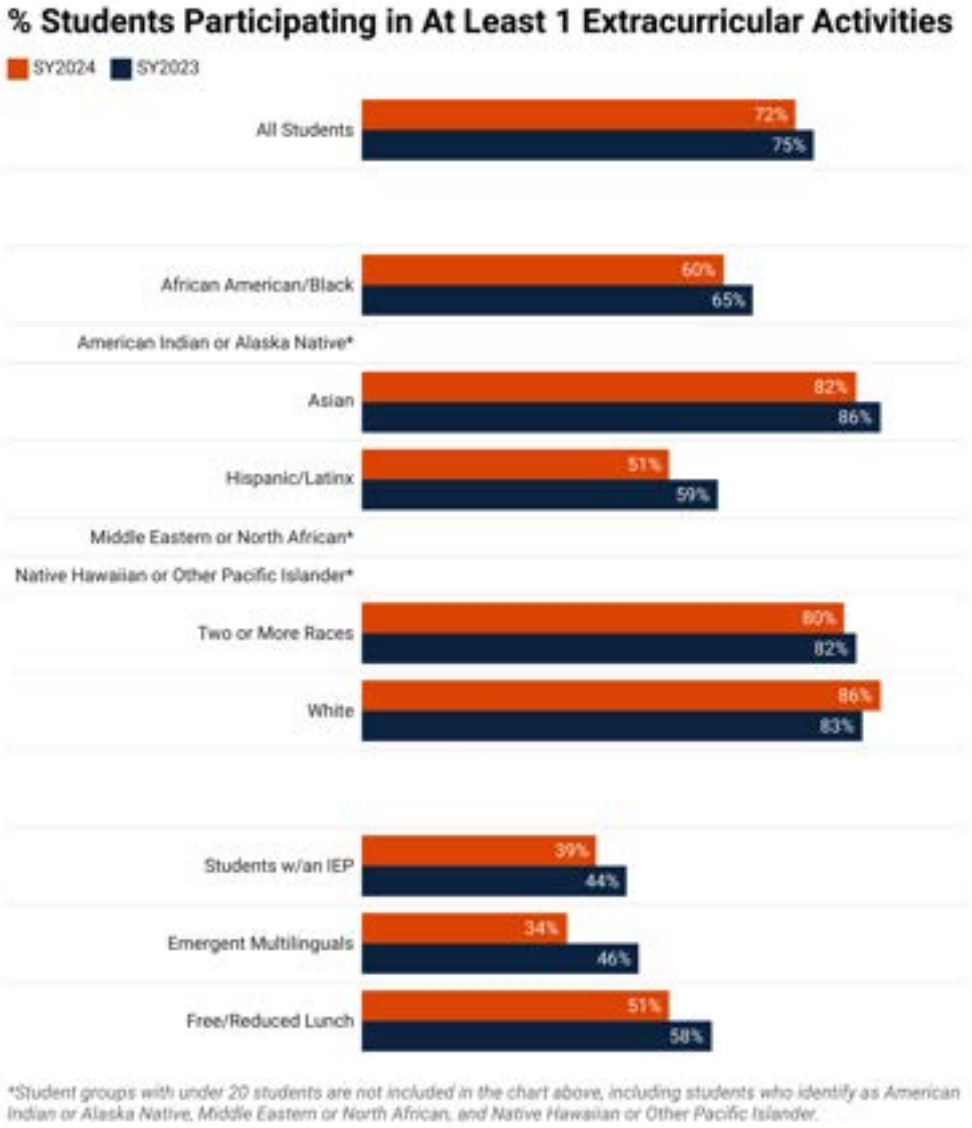
One of the district goals is to have all students participate in at least one extracurricular activity, including athletics, student activities & clubs, and fine arts programs.

The chart shows the percent of students participating in at least one extracurricular activity in SY2024 compared to SY2023.

SY2024 saw a slight decrease in extracurricular participation over SY2023, but greater than SY2022 and SY2021.

Additionally, in SY2024 88% of students participated in at least one extracurricular activity or schoolwide event such as a student summit, homecoming or prom, compared to 91% in SY2024.



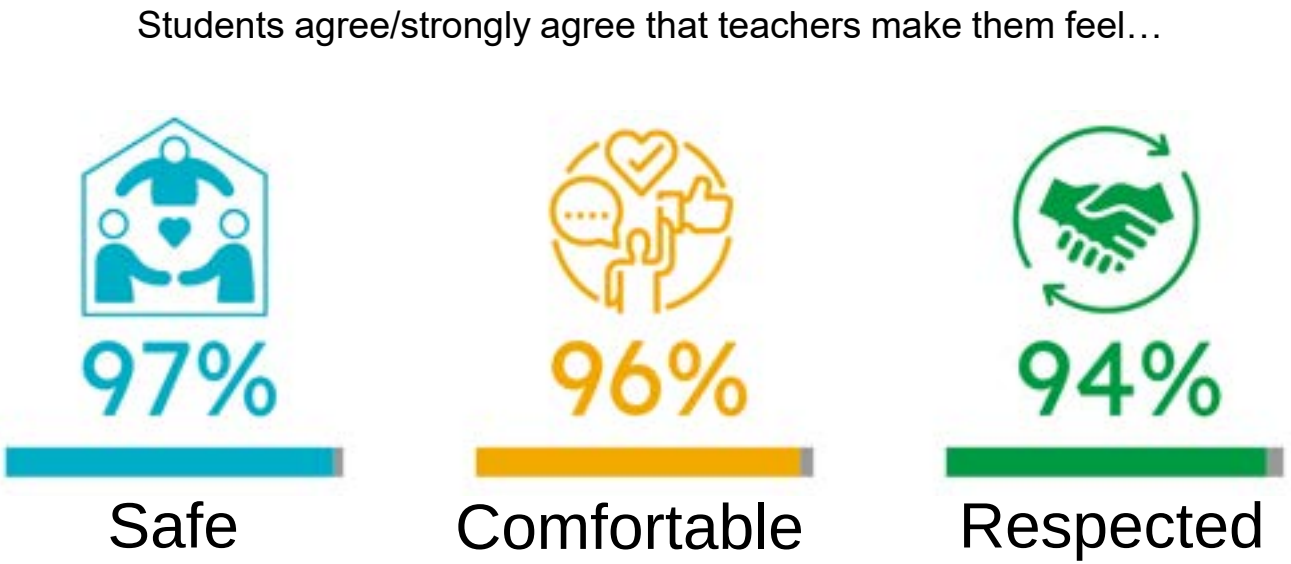


*Student groups with under 20 students are not included in the chart above, including students who identify as American Indian or Alaska Native, Middle Eastern or North African, and Native Hawaiian or Other Pacific Islander.

STUDENT WELLBEING

5Essentials Survey (March 2024)

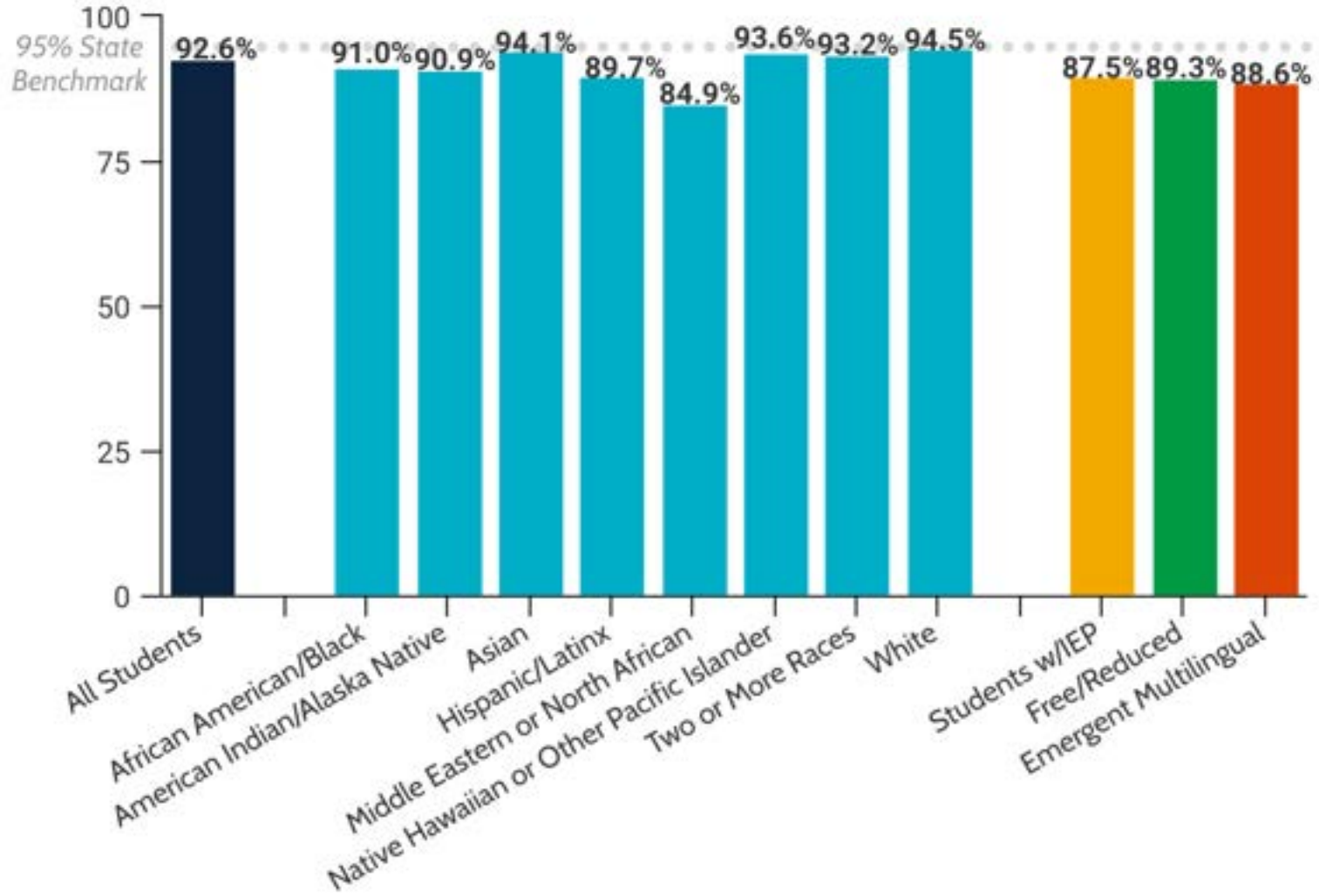
- The majority of students who took the 5Essentials survey reported feeling safe, comfortable, and respected with their teachers at school.
    - The percent of students who agree their teachers make them feel safe (97%), comfortable (96%), and respected (94%) is higher in SY2024 than the previous school year (96%, 93%, and 91% respectively in SY2023).



Academic & Attendance

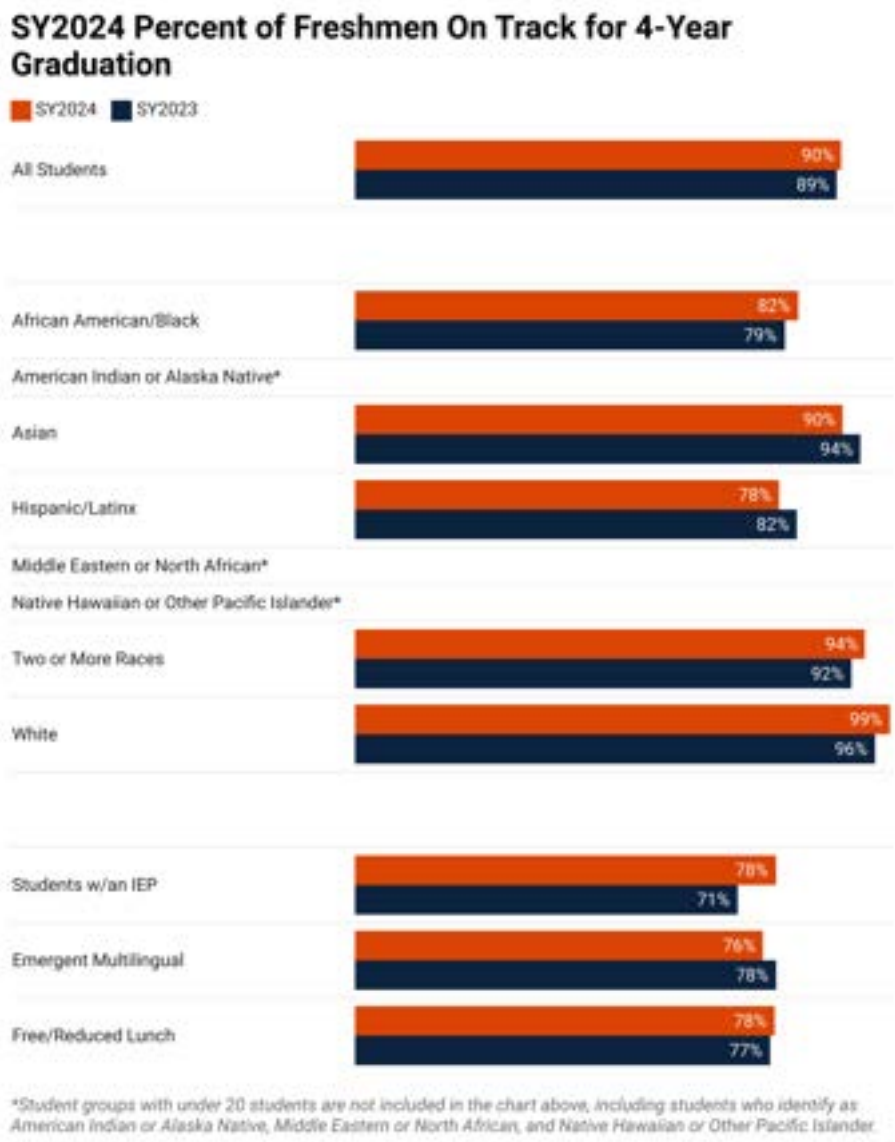
ATTENDANCE

- In SY2023-24, the average attendance rate for all students was 92.6%; the average for the state of IL was 91.6% (IL Report Card 2023-24). The IL State Board of Education's average daily attendance rate benchmark is 95%.



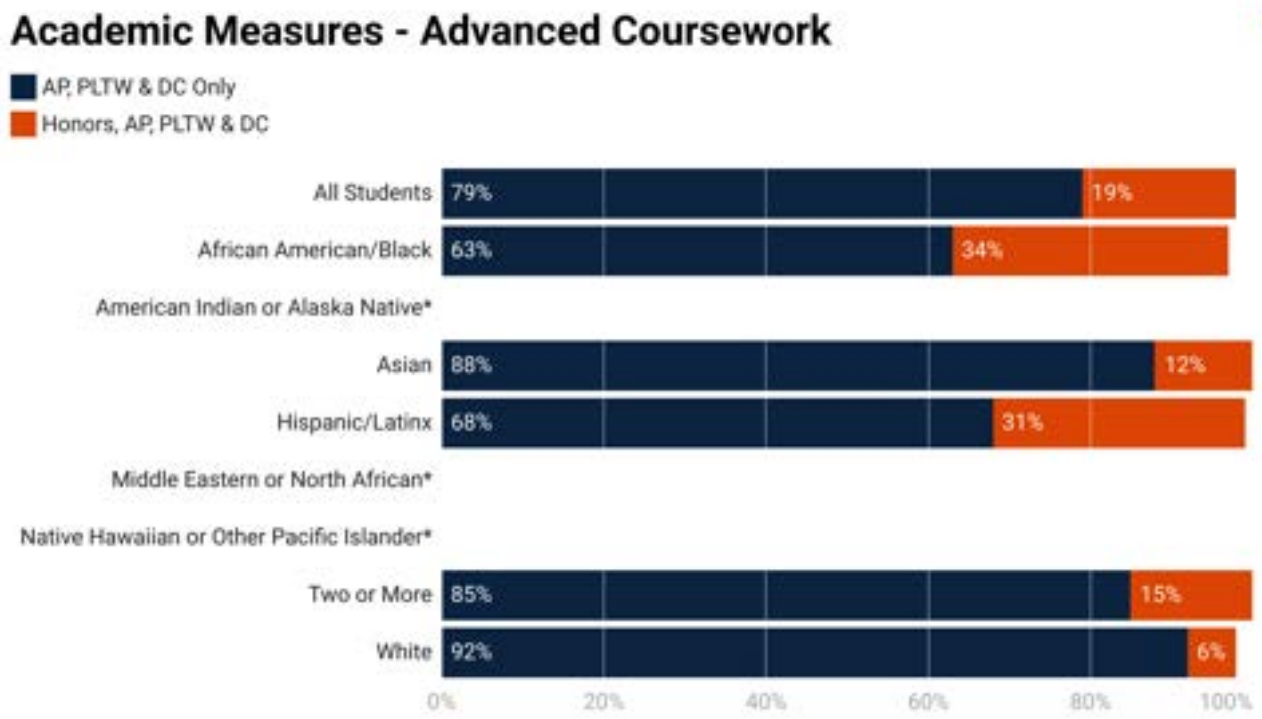
ACADEMIC MEASURES - FRESHMAN ON-TRACK

- According to the IL Report Card, students on track have completed 10 semester credits and have earned no more than one semester "F" in a core course (English, math, science, and social science).
- Overall, 90% of freshman in the Class of 2027 are on track for graduation. This is higher than the state average of 88.2%, and higher than Class of 2026 (89%).



ACADEMIC MEASURES – EARLY COLLEGE REPORT

- 98% of all seniors (Class of 2024 & Earlier) took at least one honors, Dual-Credit (DC), Advanced Placement (AP), or Project Lead the Way (PLTW) course while enrolled at ETHS.
    - 79% of seniors took at least one DC, AP, or PLTW course while enrolled at ETHS.





Student groups with under 20 students are not included in the chart above, including students who identify as American Indian or Alaska Native, Middle Eastern or North African, and Native Hawaiian or Other Pacific Islander.

ACADEMIC MEASURES – HONOR SOCIETIES

Students can be inducted into three different honor societies:

46% of the Class of 2027 was inducted into the Freshman Honor Society.

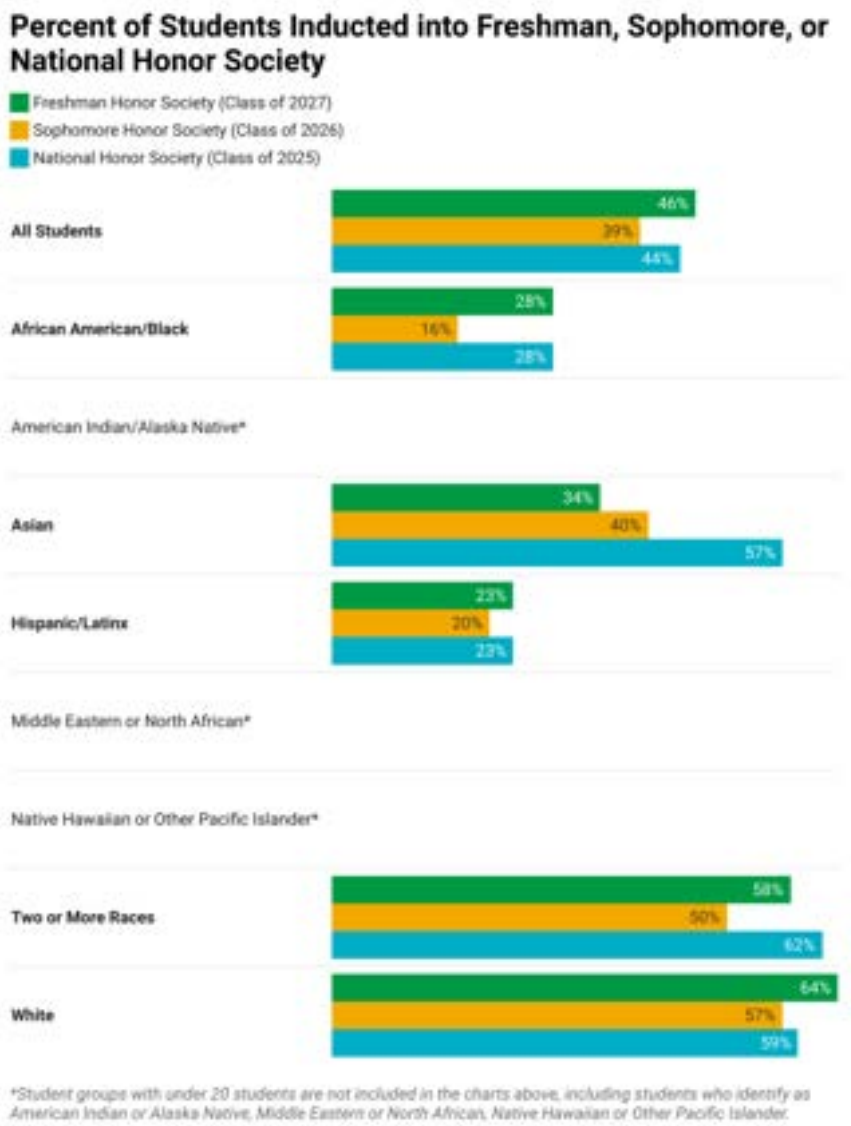
- To qualify for the Freshman Honor Society students must make 1st semester and 3rd quarter honor rolls, obtain a recommendation from one current staff member, participate in an extracurricular activity, and complete 5 hours of community service.

39% of the Class of 2026 was inducted into the Sophomore Honor Society.

- To qualify for the Sophomore Honor Society students must have a cumulative GPA of 3.0 at the end of the 1st semester of their sophomore year and earn Honor Roll status (at least a 3.0 GPA) for 3rd quarter, obtain a recommendation from one current staff member, have participated in an extracurricular activity, and complete 10 hours of community service.

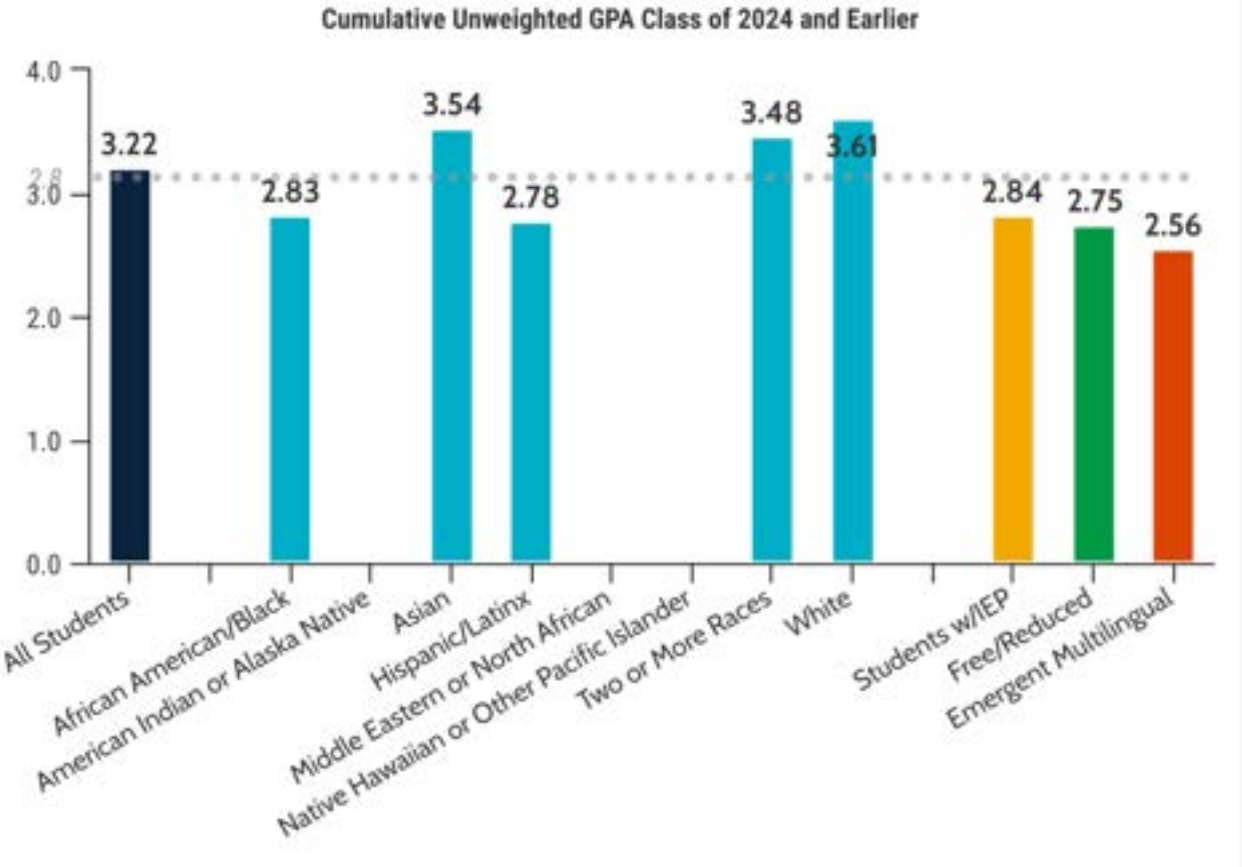
44% of the Class of 2025 was inducted in the National Honor Society (NHS).

- To qualify for the NHS students must have a cumulative GPA of 3.0 or higher at the end of 1st semester of their junior year. Acceptance is based on leadership, character, and involvement in qualifying school and community activities. Juniors accepted for NHS are expected to perform at least 15 hours of volunteer service during both their junior and senior years.



ACADEMIC MEASURES – GPA

- For Seniors (Class of 2024 & Earlier), the average cumulative unweighted GPA was 3.22 on a 4.0 scale. One of the indicators used by the IL State Board of Education to determine if students are College and Career Ready is a cumulative unweighted GPA of 2.8 or better.
    - All student subgroups had an average cumulative unweighted GPAs near or above the benchmark of 2.8.



Post High School Planning

COLLEGE & CAREER READINESS - CAREER PATHWAY INFORMATION SESSIONS

1552 students participated in the Career Pathways Fair and Work-It-Wednesday's in SY2024, with 40 of the Mayor's Employer Advisory Council (MEAC) business partners and military reps present.

1244 students attended ETHS's Aviation Career Exploration Day in SY2024, which included participation from 20 local employers/business partners.



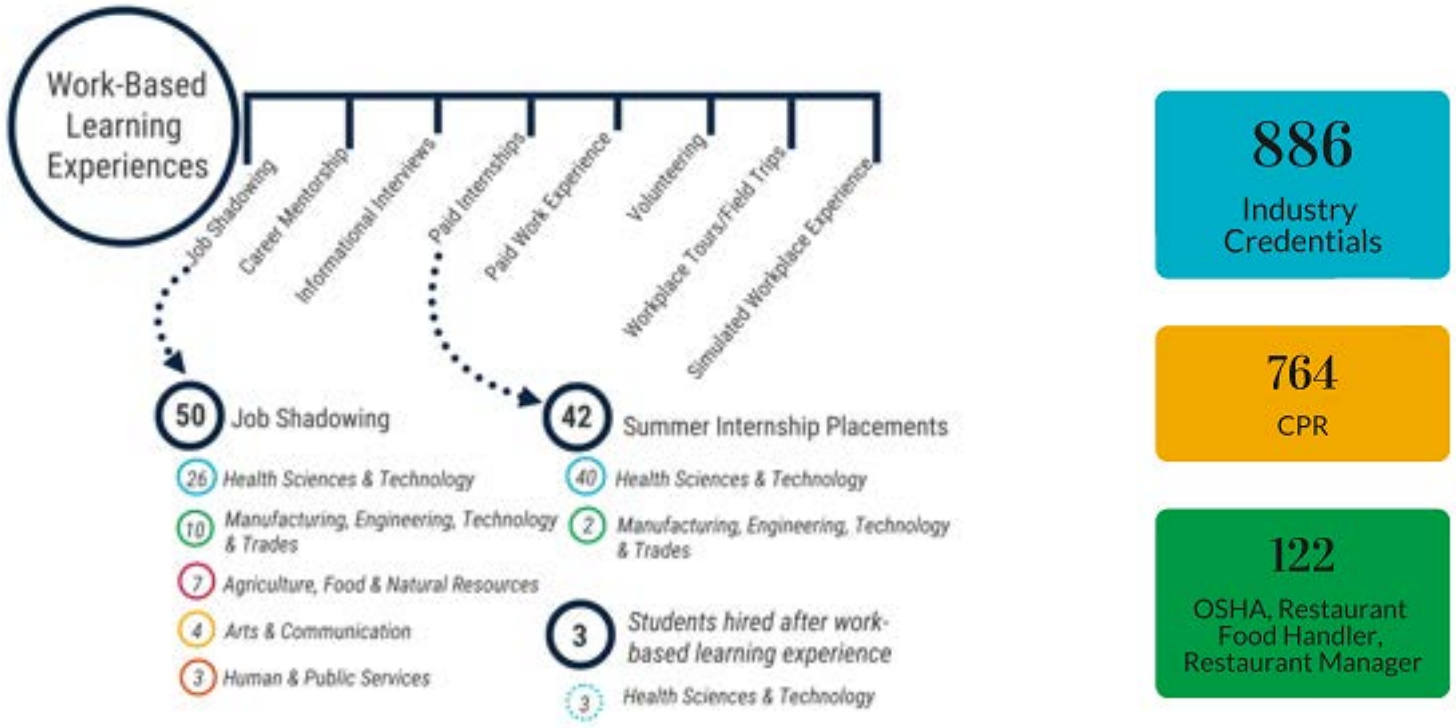


COLLEGE & CAREER READINESS - WORK-BASED LEARNING EXPERIENCES

Students participated in Work-Based Learning Experiences (WBLEs) in SY2023-24, including job shadowing during spring break and summer internships. WBLEs are an educational approach that use the workplace or real work to provide students with the knowledge and skills that help them connect school experiences to real-life work activities and future career opportunities. Direct employer or community involvement is an essential component of the WBLE to ensure in-depth student engagement.

In SY2023-24, 50 students participated in job shadowing during spring break, 42 students participated in paid summer internships, and 3 students were hired after completing their work-based learning experience. In addition, 105 students participated in workshop/apprenticeship programs, and 142 students participated in Career Treks.

886 students earned industry credentials in CPR, OSHA, restaurant food handling, and restaurant management.



COLLEGE & CAREER READINESS - GRADUATION RATE

Graduation Rates by Cohort

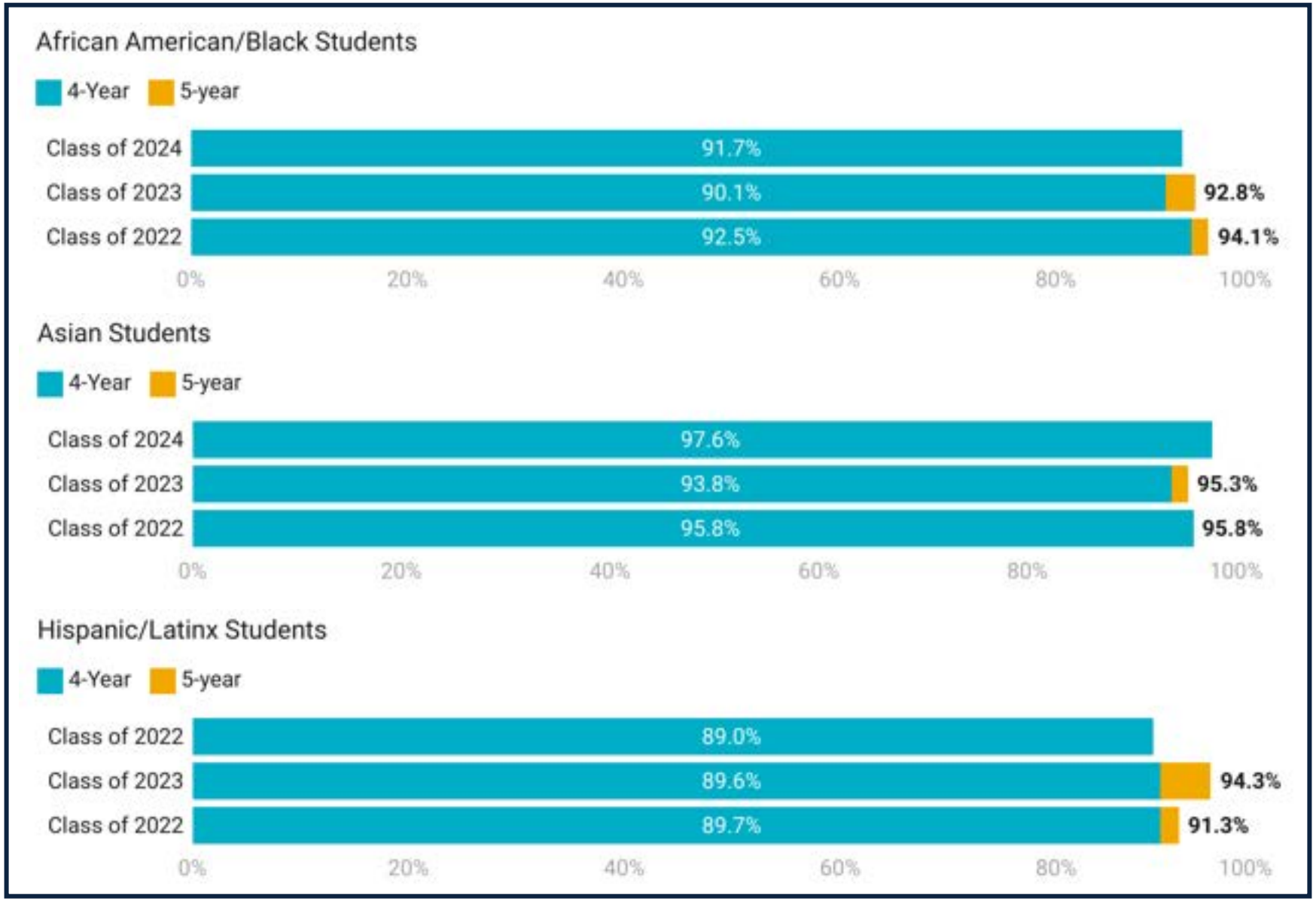
Four-year and five-year rates by cohort, as reported on the IL Report Card, are presented in the charts below. Six-year graduation rates are provided for students with an IEP and Emergent Multilingual students only. For all other student groups, the six-year graduation represent an incremental increase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

Overall, ETHS 4-year graduation rate for the Class of 2024 was 93.2%, and the 5-year graduation rate for the Class of 2023 was 94.9%

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



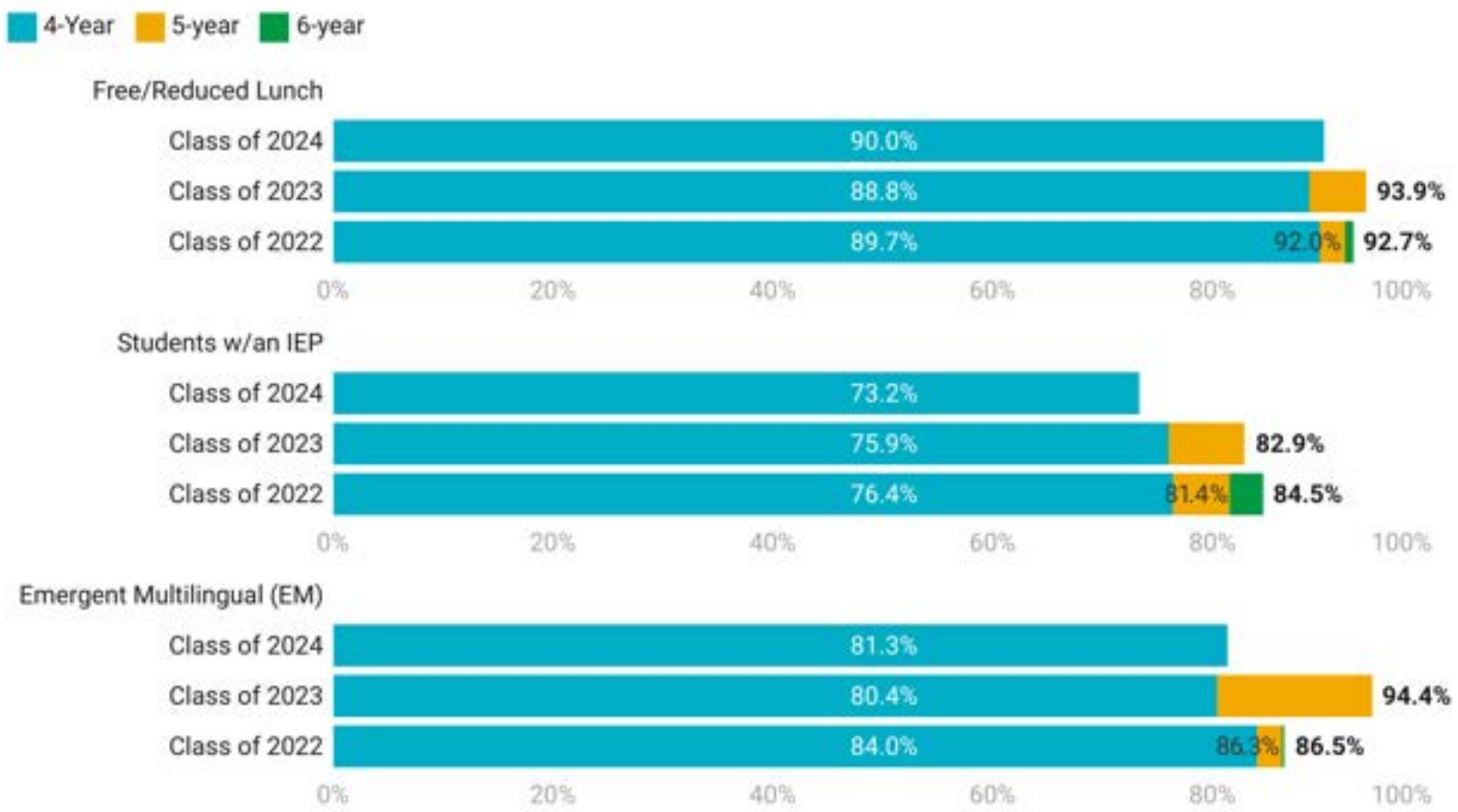
COLLEGE & CAREER READINESS – 4 YEAR & 5 YEAR GRADUATION RATES



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

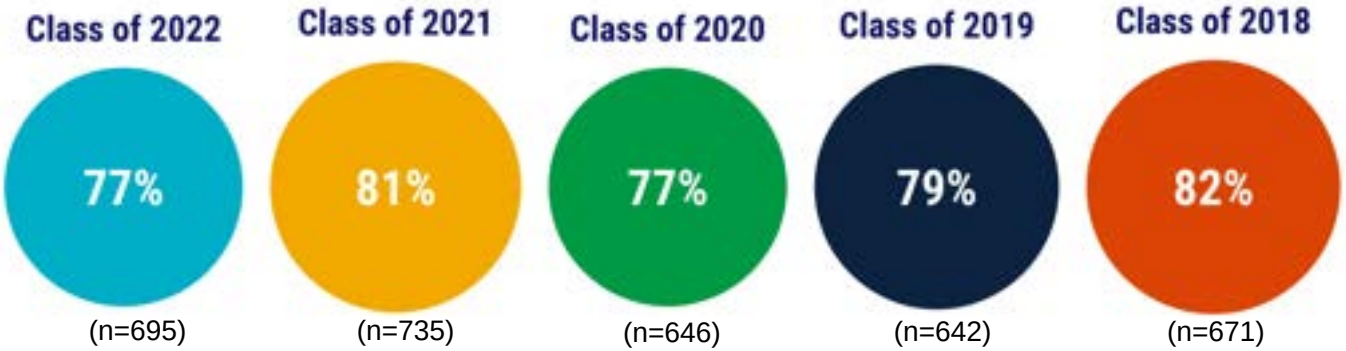


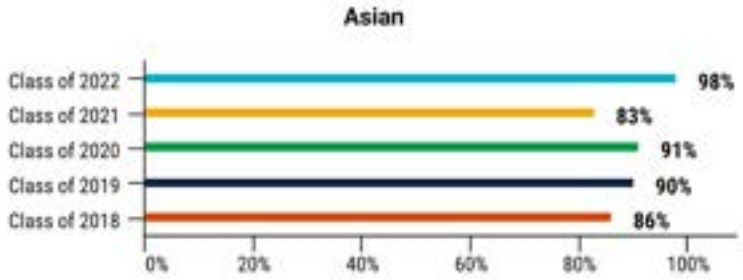
COLLEGE & CAREER READINESS - 4 YEAR, 5 YEAR & 6 YEAR GRADUATION RATES

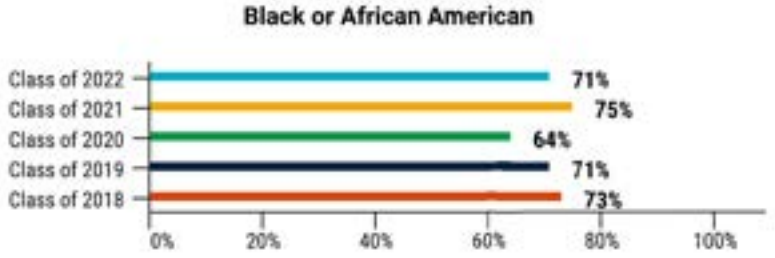


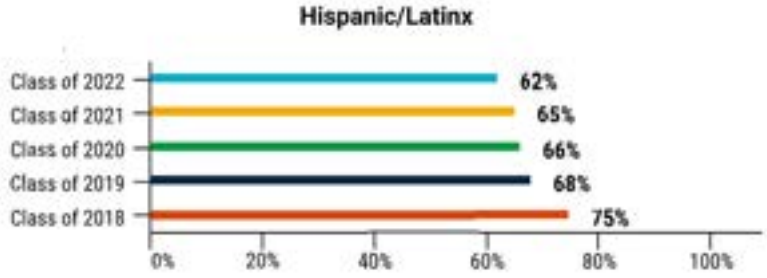
POSTSECONDARY ENROLLMENT – FIRST 2 YEARS AFTER HIGH SCHOOL

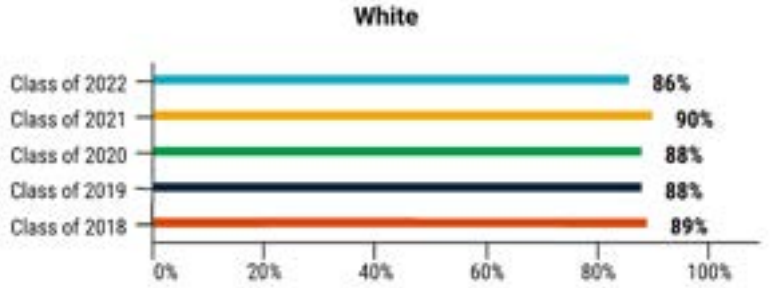
National Student Clearinghouse provides postsecondary enrollment data for colleges and universities nationwide, including 2-year and 4-year schools, public and private, in-state and out-of-state schools. The data reported below reflects postsecondary enrollments anytime during the first two years after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





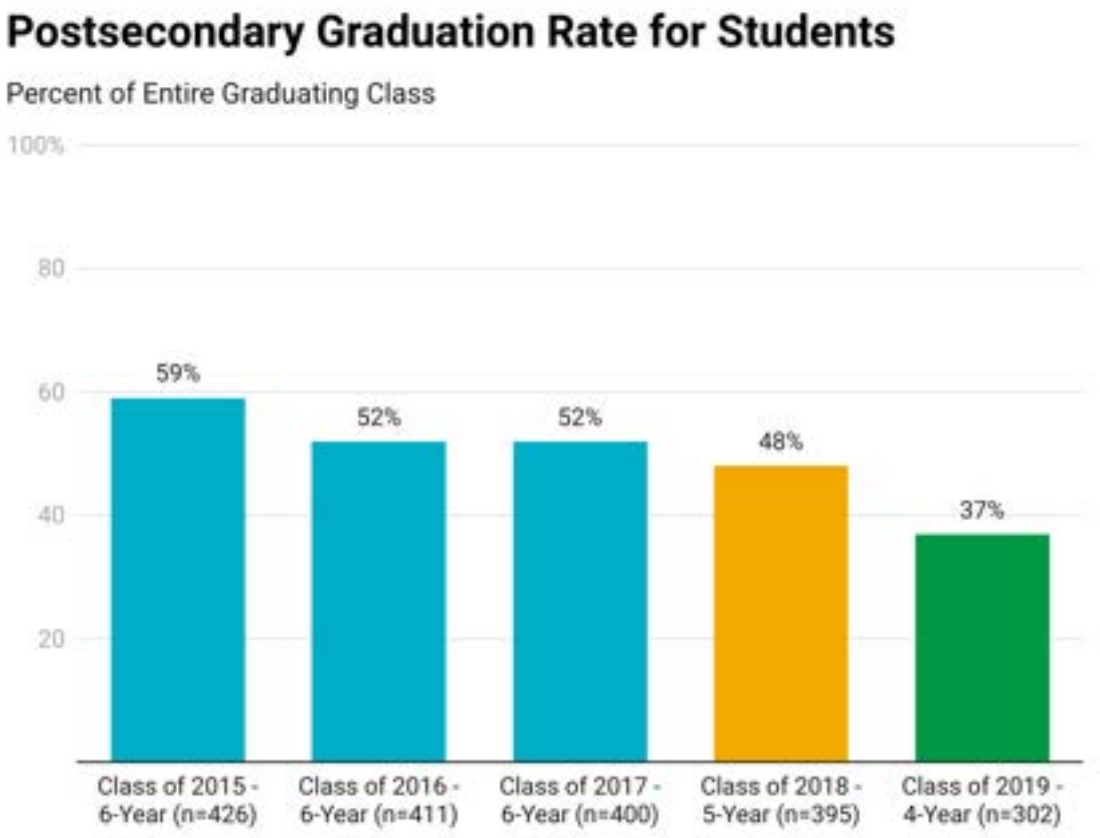






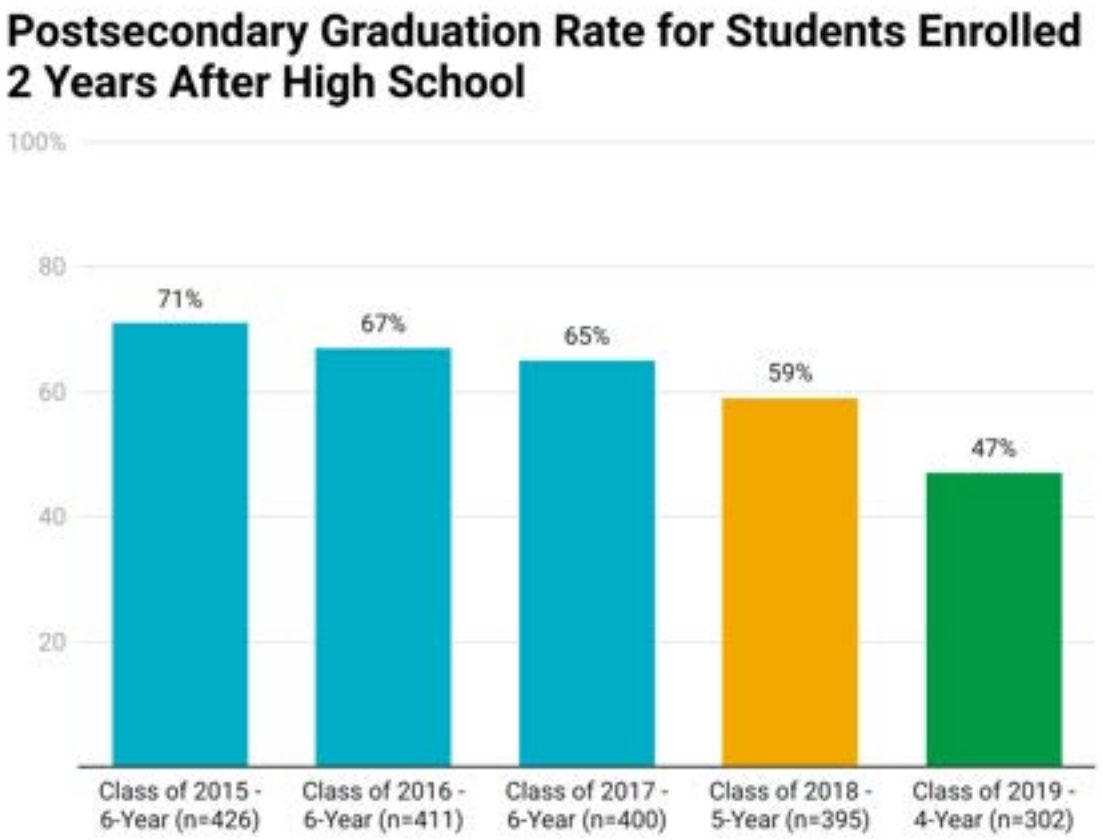
POSTSECONDARY GRADUATION RATE – ENTIRE COHORT

- National Student Clearinghouse provides postsecondary graduation rate data for colleges and universities nationwide. The data include students who graduated with associate degrees under 4 years, as well as those who obtained bachelor's and master's degrees within 6 years.
- Postsecondary graduation data are currently available for the ETHS Class of 2015, Class of 2016 , and Class of 2017 (after 6 years), Class of 2018 (after 5 years), and Class of 2019 (after 4 years)



POSTSECONDARY GRADUATION RATE – ENROLLED 2 YEARS AFTER HIGH SCHOOL

- Postsecondary graduation rate only for students who enrolled anytime during the first two years after high school are presented below.
- The 6-year postsecondary graduation rate for ETHS graduates that enrolled in postsecondary institution during first two years after high school is 65% for Class of 2017, which is higher than the national 6-year completion rate of 62.2% based on the fall 2017 cohort of beginning college students, and consistent with the 6-year postsecondary graduation rate in Illinois of 65% [*Completing College, November 2023,* National Student Clearinghouse].



Appendix

Table 1. Composition of Student Body, School Year 2023-24

	All Grades		Class of 2024 (Seniors)		Class of 2025 (Juniors)		Class of 2026 (Sophomores)		Class of 2027 (Freshmen)	
	N	% In Grade	N	% In Grade	N	% In Grade	N	% In Grade	N	% In Grade
All Students	3446		860		931		817		838	
Race/Ethnicity										
African American/Black	823	23.9%	225	26.2%	223	24.0%	178	21.8%	197	23.5%
American Indian or Alaska Native	10	0.3%	4	0.5%	2	0.2%	4	0.5%	0	0.0%
Asian	158	4.6%	43	5.0%	53	5.7%	30	3.7%	32	3.8%
Hispanic/Latinx	685	19.9%	174	20.2%	177	19.0%	167	20.4%	167	19.9%
Middle Eastern or North African	1	0.0%	0	0.0%	0	0.0%	1	0.1%	0	0.0%
Native Hawaiian or Pacific Islander	4	0.1%	0	0.0%	3	0.3%	1	0.1%	0	0.0%
Two or More	224	6.5%	40	4.7%	39	4.2%	72	8.8%	73	8.7%
White	1541	44.7%	374	43.5%	434	46.6%	364	44.6%	369	44.0%
Gender										
Female	1641	47.6%	396	46.0%	462	49.6%	381	46.6%	402	48.0%
Male	1805	52.4%	464	54.0%	469	50.4%	436	53.4%	436	52.0%
IEP Status										
Has an IEP	404	11.7%	113	13.1%	109	11.7%	90	11.0%	92	11.0%
Meal Status										
Free/Reduced Lunch	1263	36.7%	321	37.3%	310	33.3%	300	36.7%	332	39.6%
EM Status										
Emergent Multilingual	327	9.5%	62	7.2%	70	7.5%	93	11.4%	102	12.2%

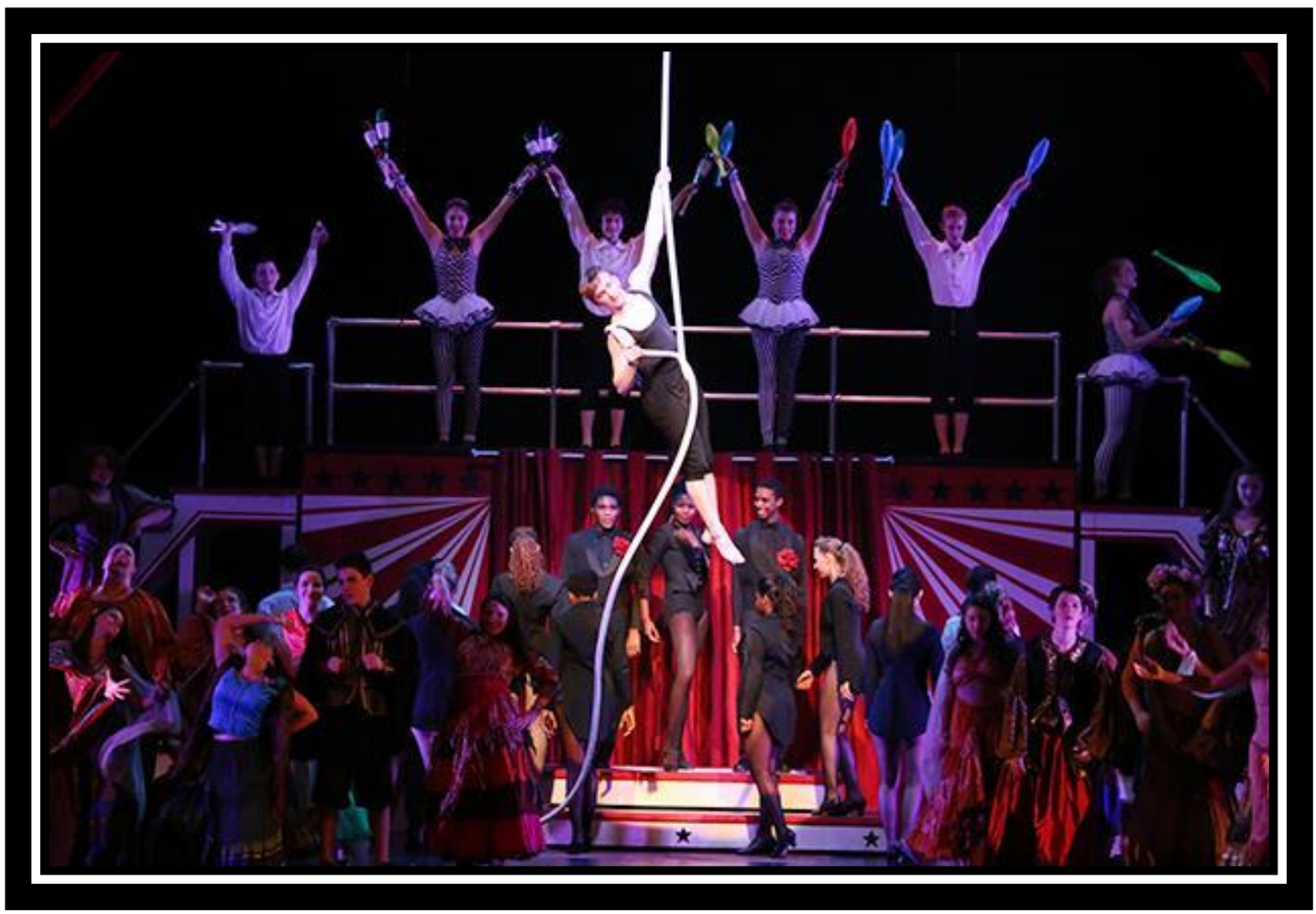
Table 2: Average Cumulative Unweighted & Weighted GPA, School Year 2023-24

	Class of 2024 (Seniors)			Class of 2025 (Juniors)			Class of 2026 (Sophomores)			Class of 2027 (Freshmen)		
	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted	N	GPA Unweighted	GPA Weighted
All Students	860	3.22	3.55	931	3.25	3.56	817	3.15	3.40	838	3.20	3.46
Race/Ethnicity												
African American/Black	225	2.83	3.04	223	2.85	3.04	178	2.51	2.65	197	2.68	2.83
Asian	43	3.54	3.95	53	3.59	3.99	30	3.55	3.86	32	3.40	3.68
Hispanic/Latinx	174	2.78	3.00	177	2.87	3.10	167	2.75	2.94	167	2.75	2.93
Two or More	40	3.48	3.88	39	3.10	3.43	72	3.42	3.72	73	3.29	3.56
White	374	3.61	4.04	434	3.58	3.98	364	3.55	3.89	369	3.65	3.99
Gender												
Female	396	3.32	3.66	462	3.34	3.69	381	3.26	3.54	402	3.30	3.57
Male	464	3.15	3.46	469	3.16	3.45	436	3.05	3.29	436	3.11	3.35
IEP Status												
Has an IEP	113	2.84	2.92	109	2.84	2.91	90	2.56	2.64	92	2.79	2.87
Meal Status												
Free/Reduced Lunch	321	2.75	2.94	310	2.73	2.91	300	2.55	2.70	332	2.61	2.77
EM Status												
Emergent Multilingual	62	2.56	2.67	70	2.72	2.84	93	2.56	2.69	102	2.54	2.66

Table 3: Average Attendance Rates, School Year 2023-24

	All Grades		Class of 2024 (Seniors)		Class of 2025 (Juniors)		Class of 2026 (Sophomores)		Class of 2027 (Freshmen)	
	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate	N	Attendance Rate
All Students	3446	92.8%	860	91.8%	931	93.0%	817	92.4%	838	93.8%
Race/Ethnicity										
African American/Black	823	91.3%	225	91.4%	223	91.8%	178	90.0%	197	92.3%
Asian	158	94.5%	43	93.3%	53	95.2%	30	96.3%	32	93.2%
Hispanic/Latinx	685	89.9%	174	88.5%	177	90.3%	167	89.4%	167	91.3%
Two or More	224	93.4%	40	93.7%	39	89.9%	72	94.7%	73	94.0%
White	1541	94.5%	374	93.2%	434	94.6%	364	94.5%	369	95.7%
Gender										
Female	1641	92.6%	396	91.1%	462	93.0%	381	92.0%	402	94.1%
Male	1805	92.9%	464	92.4%	469	92.9%	436	92.8%	436	93.6%
IEP Status										
Has an IEP	404	87.7%	113	87.1%	109	89.0%	90	84.8%	92	89.7%
Meal Status										
Free/Reduced Lunch	1263	89.6%	321	89.4%	310	89.6%	300	88.4%	332	90.8%
EM Status										
Emergent Multilingual	327	89.2%	62	88.4%	70	88.4%	93	89.1%	102	90.2%

STATISTICS AND GLOSSARY



Statistical Section

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

Contents **Page**

Financial Trends

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Operating Information

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

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

Evanston Township High School District No. 202

ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN TAX LEVY YEARS

Levy Year	Assessed Valuation					Total Assessed Value	Total Direct Rate	Estimated Actual Value
	Residential	Farms	Commercial	Industrial	Railroad			
2024	$	$	$	$	$	$	$0.00	$ 0
2023	3,415,762,145	15,467	759,993,078	37,131,329	2,505,866	4,215,407,885	8.21	14,051,359,617
2022	3,335,286,720	15,467	735,435,256	37,417,939	2,318,541	4,110,473,923	8.15	13,701,579,743
2021	2,755,417,659	15,467	719,062,730	35,724,144	1,943,606	3,512,163,606	9.06	11,707,212,020
2020	2,971,311,849	15,467	767,257,768	37,331,171	1,943,606	3,777,859,861	8.36	12,592,866,203
2019	2,937,894,628	15,467	772,503,853	34,697,198	1,864,707	3,746,975,853	8.07	12,489,919,510
2018	2,411,094,786	15,467	562,553,502	31,055,552	1,708,983	3,006,428,290	9.68	10,021,427,633
2017	2,445,645,676	15,467	553,017,054	32,685,494	1,591,232	3,032,954,923	8.80	10,109,849,743
2016	2,417,035,923	15,467	508,499,887	33,337,878	1,559,871	2,960,449,026	9.73	9,868,163,420
2015	1,966,901,936	15,467	434,183,120	32,553,857	1,533,241	2,435,187,621	10.56	8,117,292,070

Source of information: Cook County Clerk

Evanston Township High School District No. 202

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX LEVY YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District direct rates											
Educational		1.6743	1.6398	1.8224	1.6659	1.6210	1.9882	1.8719	1.8678	2.2283	2.1461
Tort immunity		0.0101	0.0093	0.0103	0.0095	0.0096	0.0120	0.0119	0.0122	0.0148	0.0145
Operations and maintenance		0.2107	0.2002	0.2221	0.2012	0.2002	0.2229	0.2176	0.2229	0.2719	0.2652
Special education		0.0089	0.0082	0.0091	0.0082	0.0083	0.0103	0.0102	0.0105	0.0127	0.0125
Bond and interest		0.0739	0.0767	0.0834	0.0755	0.0749	0.0920	0.0885	0.0898	0.1082	0.1038
Transportation		0.0223	0.0212	0.0235	0.0212	0.0214	0.0266	0.0264	0.0270	0.0329	0.0321
Life safety	-	-	-	-	-	-	-	-	-	-	-
Illinois municipal retirement		0.0459	0.0436	0.0484	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Social security		0.0459	0.0436	0.0484	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Levy Adjustment		0.0192	0.0169	0.0176	0.0450	0.0440	0.0549	0.0511	0.0507	0.0616	0.0603
Total direct	-	2.1112	2.0595	2.2852	2.1165	2.0674	2.5167	2.3798	2.3316	2.7920	2.6948
Percent of Total Tax Bill	#DIV/0!	25.71%	25.27%	25.24%	25.32%	25.61%	26.01%	27.03%	23.97%	26.45%	26.11%
Overlapping rates											
Cook County		0.3860	0.4310	0.4460	0.4530	0.4540	0.4890	0.4960	0.5330	0.5520	0.5680
Cook County forest preserve		0.0750	0.0810	0.0580	0.0580	0.0590	0.0600	0.0620	0.0630	0.0690	0.0690
Metropolitan Water Reclamation District		0.3450	0.3740	0.3820	0.3780	0.3890	0.3960	0.4020	0.4060	0.4260	0.4300
Township	-	-	-	-	-	-	-	-	-	-	-
General Assistance		0.0290	0.0360	0.0420	0.0390	0.0330	0.0340	0.0340	-	-	-
North Shore Mosquito Abatement		0.0080	0.0080	0.0090	0.0090	0.0090	0.0100	0.0100	0.0100	0.0120	0.1100
TB Sanitarium	-	-	-	-	-	-	-	-	-	-	-
Consolidated Elections		0.0320	0.0320	0.0190	-	0.0300	-	0.0310	-	0.03	-
City of Evanston		1.2690	1.2690	1.5180	1.4130	1.4130	1.5700	1.4900	2.0380	2.0820	2.0310
Skokie Park District		0.4070	0.4070	0.4510	0.4060	0.4110	0.4630	0.4400	0.4400	0.5070	0.4770
District 65		3.3220	3.2300	3.5930	3.2580	3.1850	3.8910	3.6730	3.6760	3.8100	3.6830
Community College District 535		0.2270	0.2210	0.2520	0.2270	0.0221	0.2460	0.2320	0.2310	0.2710	0.2580
Total overlapping	0.0000	6.1000	6.0890	6.7700	6.2410	6.0051	7.1590	6.4236	7.3970	7.7630	7.6260
Total Rate	0.0000	8.2112	8.1485	9.0552	8.3575	8.0725	9.6757	8.8034	9.7286	10.5550	10.3208

Source: Cook County Clerk
Note: Tax rates are per $100 of assessed value.

Evanston Township High School District No. 202

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

Taxpayer	Type of Business	2023 Equalized Assessed Valuation	Percentage of Total 2023 Equalized Assessed Valuation
Rotary International	Office building	$ 48,412,313	1.15%
Orrington TT LLC Golub	Office building	45,492,498	1.08%
1890 Maple LLC	Commerical building	27,928,251	0.66%
TIAA PK Evanston Inc.	Commercial building & supermarket	25,108,058	0.60%
MB Sherman Highlands	Office building	23,130,394	0.55%
900 950 Church Street	Two/three story building retail	23,051,494	0.55%
FSP 909 Davis Street	Commercial building with impr.	20,925,581	0.50%
CA Focus Evst Prty LLC	Event Planning	19,618,148	0.47%
FDS/David Alperstein	Commercial building & apartment bu	17,986,646	0.43%
Albion At Evanston LLC	Apartment complex	17,651,319	0.42%
Total Ten Largest Taxpayers		$ 269,304,702	6.39%
Total EAV 2023	**$4,215,407,885**		

Taxpayer	Type of Business	2015 Equalized Assessed Valuation	Percentage of Total 2015 Equalized Assessed Valuation
Rotary Inernational	World HQ - Office building	$ 25,715,912	1.15%
FSP 909 Davis Street	Commercial building with impr.	20,391,572	0.91%
Lowe Enterprises	Commercial building	18,484,963	0.82%
McCaffery Interests	Commercial building	15,636,226	0.70%
Evanston Hotel Assoc.	Hilton Garden Hotel	9,992,465	0.45%
Inland	Office building	9,759,474	0.43%
NorthShore University Health Care	Health care	9,557,404	0.43%
Target Proptax T927	Commercial building & supermarket	7,492,520	0.33%
TIAA PK Evanston Inc.	Commercial building & supermarket	7,379,412	0.33%
500 Davis St Holdings	Commercial buildings	7,013,472	0.31%
Total Ten Largest Taxpayers		$ 131,423,420	5.86%
Total EAV 2015	**$2,244,569,975**		

Cook County Clerk's and Assessors Office

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

Evanston Township High School District No. 202

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS

Fiscal Year	General Bonded Debt	Add: Bond Premiums	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Equalized Assessed Valuation	Percentage of Net General Bonded Debt to Estimated Actual Valuation	Estimated Population	Net General Bonded Debt Per Capita
2025	$20,620,000			20,620,000		#DIV/0!	75,160	$274
2024	22,740,000	2,851,784	922,332	24,669,452	4,215,407,885	0.59%	75,070	329
2023	24,745,000	2,614,223	718,960	26,640,263	4,110,473,923	0.65%	77,517	344
2022	26,735,000	2,916,575	817,495	28,834,080	3,512,163,606	0.82%	78,834	366
2021	23,365,000	2,162,652	683,095	24,844,557	3,777,859,861	0.66%	73,473	338
2020	25,160,000	2,406,624	775,333	26,791,291	3,746,975,853	0.72%	74,110	362
2019	26,865,000	2,650,596	756,545	28,759,051	3,006,428,290	0.96%	74,106	388
2018	28,685,000	2,894,566	1,060,309	30,519,257	3,032,954,923	1.01%	75,603	404
2017	24,782,572	2,646,008	1,097,048	26,331,532	2,960,449,026	0.89%	75,603	348
2016	26,640,464	2,856,961	1,271,432	28,225,993	2,435,187,621	1.16%	74,486	379
2015	24,485,764	373,649	1,273,890	23,585,523	2,488,951,100	0.95%	74,486	317

Source: Cook County

Evanston Township High School District No. 202

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

JUNE 30, 2025

Governmental Jurisdiction	Debt Outstanding	Overlapping Percent [1]	Net Direct and Overlapping Debt
Overlapping Debt:			
County			
Cook County	$ 1,930,661,750	2.115%	40,833,496
Cook County Forest Preserve	41,835,000	2.115%	884,810
School Districts			
School District 65	51,618,563	100%	51,618,563
Community College #535	53,185,000	13.938%	7,412,925
Park Districts			
Skokie Park District	4,830,800	12.021%	580,710
Municipalities			
Village of Skokie	187,250,000	11.672%	21,855,820
City of Evanston	185,040,000	100%	185,040,000
Miscellaneous			
Metropolitan Water Reclamation District	1,820,725,000	2.153%	39,200,209
Total Overlapping Debt			347,426,534
Township High School District 202	27,844,445	100%	27,844,445
Total Direct and Overlapping Debt			$ 375,270,979

Source: Cook County Clerk's Office.

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

Evanston Township High School District No. 202

LEGAL DEBT MARGIN INFORMATION

LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed Valuation*	$ 4,215,407,885	
Debt Limit - 6.9% of Assessed Valuation	0.069	$ 290,863,144
Total Debt Outstanding (Face Amount)	$ 27,844,445	
Less: Exempted Debt	-	
Net Subject to 69% Limit		27,844,445
Total Debt Margin		$ 263,018,699

Fiscal Year

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Debt Limit	$ 290,863,144	$ 290,863,144	$ 283,622,701	$ 242,339,289	$ 260,672,330	$ 258,541,334	$ 207,443,552	$ 209,273,890	$ 164,499,359	$ 168,027,946
Total Net Debt Applicable to Limit	27,844,445	30,734,445	28,664,486	31,290,847	27,844,445	30,215,000	26,865,000	28,685,000	24,800,000	26,730,000
Legal Debt Margin	$ 263,018,699	$ 260,128,699	$ 254,958,215	$ 211,048,442	$ 232,827,885	$ 228,326,334	$ 180,578,552	$ 180,588,890	$ 139,699,359	$ 141,297,946
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	10%	11%	10%	13%	11%	12%	13%	14%	15%	16%

Evanston Township High School District No. 202

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
June 30, 2025

Year	Evanston Population	Skokie Population	Per Capita Personal Income*	Unemployment Rate**
2025	76,552	66,427	$64,939	4.7%
2024	75,070	64,937	63,888	4.1%
2023	75,544	65,497	57,626	3.9%
2022	77,517	66,422	53,685	4.9%
2021	73,473	62,700	51,723	8.1%
2020	74,110	63,292	53,250	10.0%
2019	74,106	63,280	43,945	3.3%
2018	75,603	64,784	42,790	4.3%
2017	75,603	64,784	42,790	4.3%
2016	74,486	64,784	42,925	5.0%

Source of information:

* Per Capita Income U.S. Census Bureau, Evanston and Illinois Department of Commerce & Economic Opportunity
**Illinois Department of Employment Security

Evanston Township High School District No. 202

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
June 30, 2025

2025

Employer	Employees	Percent of Total Employment
# 1 - Northwestern University	5,350	40.99%
# 2 - Endeavor Health Clinical Operations	2,660	20.38%
# 3 - DRiV Automotive, Inc.	1,300	9.96%
# 4 - ZS Associates	700	5.36%
# 5 - Evanston Township High School 202	642	4.92%
# 6 - Amazon.com Services, Inc.	600	4.60%
# 7 - Georgia Nut Co., Inc.	500	3.83%
# 8 - Northwestern University, Kellog School of Management	500	3.83%
# 9 - C.E. Niehoff & Co.	400	3.06%
# 10 - Visual Comfort & Co.	400	3.06%
Total	13,052	100%

2016

Employer	Employees	Percent of Total Employment
# 1 - Northwestern University	9,534	48.97%
# 2 - Northshore University Hospital	4,114	21.13%
# 3 - Evanston School District 65	1,554	7.98%
# 4 - Presence St. Francis Hospital of Evanston	1,000	5.14%
# 5 - City of Evanston	839	4.31%
# 6 - Presbyterian Homes/McGaw Care Center	606	3.11%
# 7 - Evanston Township High School 202	585	3.00%
# 8 - Rotary International	500	2.57%
# 9 - Whole Foods	386	1.98%
# 10 - C.E. Niehoff & Co.	350	1.80%
	19,468	100%

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

Evanston Township High School District No. 202

NUMBER OF EMPLOYEES BY TYPE

LAST TEN FISCAL YEARS

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

Source of information: Various District Office Departments

Evanston Township High School District No. 202

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

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

Source of information: Various District Office Departments

Evanston Township High School District No. 202

SCHOOL BUILDING INFORMATION

LAST TEN FISCAL YEARS

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

Source of information: Various District Office Departments

Evanston Township High School District No. 202

MISCELLANEOUS STATISTICS

June 30, 2023

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IDEA – Individuals with Disabilities Education Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue – Sources of income financing the operations of government.

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

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

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

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

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

Education Acronyms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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