

FINAL BUDGET

July 1, 2026 – June 30, 2027



Deerfield, IL 60015
dps109.org

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
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SECTION 1 – EXECUTIVE SUMMARY

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August 20, 2026

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

The 2026–2027 annual budget for Deerfield Public Schools District 109 is submitted for your review. The budget has been prepared to communicate a comprehensive review of the District’s financial plan and the result of operations to the Members of the Board of Education, local citizens, and other constituents.

The *operating* budget for fiscal year 2026–27 is balanced. Estimated operating revenue of approximately \$71.4 million is planned to exceed operating expenditures of roughly \$65.6 million. This is the twenty-second consecutive budget surplus after fourteen years of deficits. The planned operating budget surplus is proposed to be transferred to the Capital Projects Fund to address significant capital needs identified in the Redefine 109 plan.

Budget Process

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

The process of budgeting for the fiscal needs of the district is ongoing, and consists of five phases—planning, preparation, adoption, implementation, and evaluation. The planning phase began in the fall of 2025 when five-year financial projections are presented to the Finance Committee of the Board of Education. The preparation phase began when the tax levy was approved and filed with the county clerk in November of 2025. The preparation phase continued with administrative conferences at each school and department where budget guidelines and worksheets were distributed. The information received from budget meetings, coupled with staffing plans for the 2026–2027 school year, were used in preparation of the budget. The tentative budget was presented to the Finance Committee on August 18, 2026 and the preliminary budget was presented to the Board of Education on August 20, 2026. The budget was approved for public display, and a hearing will be held on September 17, 2026. Following the public hearing, the budget for the 2026–2027 school year will be presented for adoption by the Board of Education. If approved, the budget will be filed with the Illinois State Board of Education by September 30, 2026.

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

Governmental Fund Summary

Budgeted revenues and expenditures by fund are summarized below. The district is projected to end the fiscal year with \$20.3 million dollars in reserve. The ending operating fund balance is forecasted to be approximately 30% of operating expenditures; this level of fund balance is considered an appropriate amount by the Illinois State Board of Education and independent industry groups.

Please note that at the time of this publication, fiscal year 2026 revenue, expenditure, and ending fund balance totals are unaudited. Final totals are expected to change modestly once the fiscal year 2026 audit is complete.

Summary of Fund Balances						
Operating Funds						
	Beginning Balance	Revenue	Expenditure	Excess (Deficit)	Other Financing Sources (Uses)	Ending Balance
Educational	\$18,599,135	\$61,230,062	\$56,300,413	\$4,929,649	(\$5,000,000)	\$18,528,784
Operations and Maintenance	\$968,898	\$6,554,006	\$5,392,721	\$1,161,285	(\$1,500,000)	\$630,183
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transportation	\$665,707	\$2,087,404	\$2,480,252	(\$392,849)	\$0	\$272,858
Municipal Retirement	\$40,211	\$1,543,982	\$1,427,447	\$116,535	\$0	\$156,746
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
Working Cash	\$0	\$0	\$0	\$0	\$0	\$0
Tort	\$0	\$0	\$0	\$0	\$0	\$0
Life Safety	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$20,273,950</u>	<u>\$71,415,454</u>	<u>\$65,600,834</u>	<u>\$5,814,621</u>	<u>(\$6,500,000)</u>	<u>\$19,588,571</u>

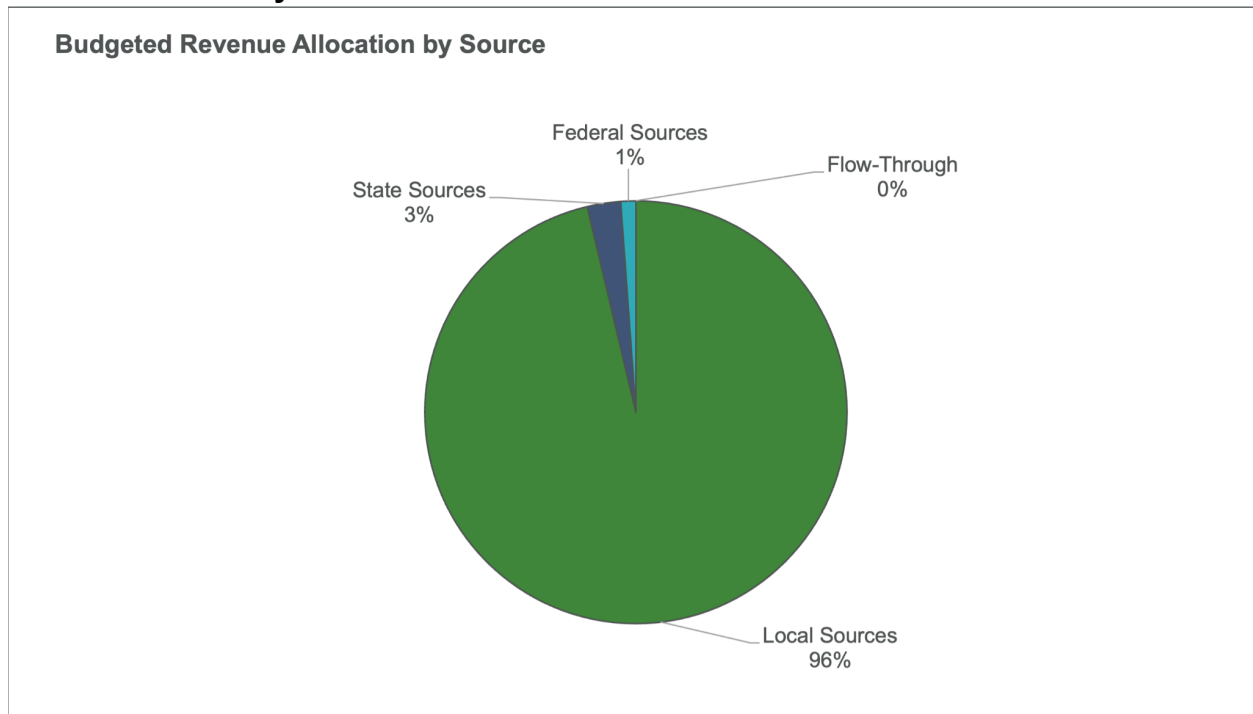
Summary of Fund Balances						
All Funds						
	Beginning Balance	Revenue	Expenditure	Excess (Deficit)	Other Financing Sources (Uses)	Ending Balance
Educational	\$18,599,135	\$61,230,062	\$56,300,413	\$4,929,649	(\$5,000,000)	\$18,528,784
Operations and Maintenance	\$968,898	\$6,554,006	\$5,392,721	\$1,161,285	(\$1,500,000)	\$630,183
Debt Service	\$2,339,647	\$3,829,558	\$6,015,027	(\$2,185,469)	\$0	\$154,178
Transportation	\$665,707	\$2,087,404	\$2,480,252	(\$392,849)	\$0	\$272,858
Municipal Retirement	\$40,211	\$1,543,982	\$1,427,447	\$116,535	\$0	\$156,746
Capital Projects	\$106,593,230	\$5,211,712	\$29,802,137	(\$24,590,426)	\$6,500,000	\$88,502,805
Working Cash	\$0	\$0	\$0	\$0	\$0	\$0
Tort	\$0	\$0	\$0	\$0	\$0	\$0
Life Safety	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$129,206,827</u>	<u>\$80,456,724</u>	<u>\$101,417,998</u>	<u>(\$20,961,274)</u>	<u>\$0</u>	<u>\$108,245,553</u>

Description of Governmental Funds

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

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

Revenue Summary



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

Property taxes

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

Property assessments for the year 2025 are payable in 2026. The District is located in Lake County, Illinois, where property taxes are payable in June and September. The amount of the 2025 property tax levy is already known, and it is the intention to use the 2025 levy to fund the 2026-2027 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

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

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

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

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

Tax Levy Year	2021	2022*	2023	2024	2025
EAV (Billions)	\$1.64	\$1.69	\$1.75	\$1.84	\$1.94
Tax Rate (\$ per \$100 EAV)	3.419	3.61	3.63	3.59	3.52
Tax Extension (Millions)	\$56.6	\$61.1	\$63.6	\$66.2	\$68.5
% Collected	98.34%	99.68%	99.32%	99.06%	TBD

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

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

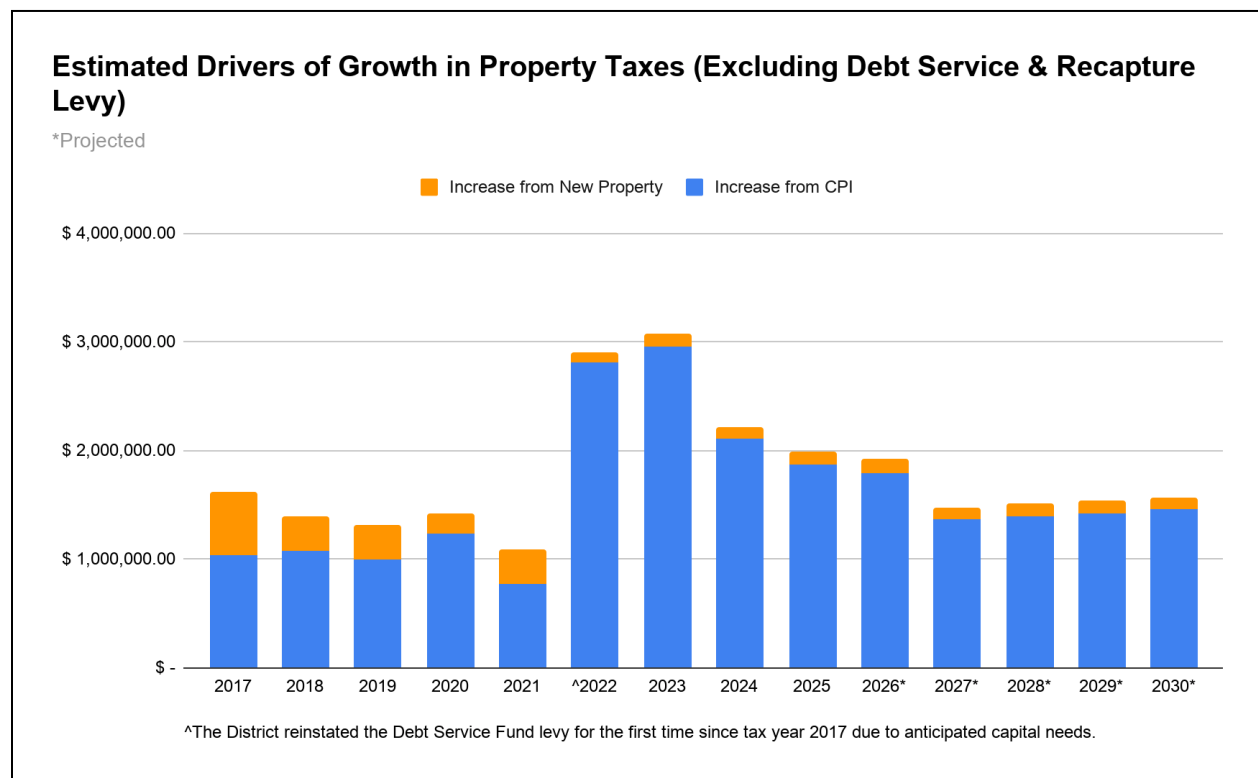
The cap can only be exceeded by approval of the voters. On April 5, 2005 a successful referendum to increase the tax rate by 0.350 was passed with the support of two-thirds of the voters. This increase was phased in over the next 4 years.

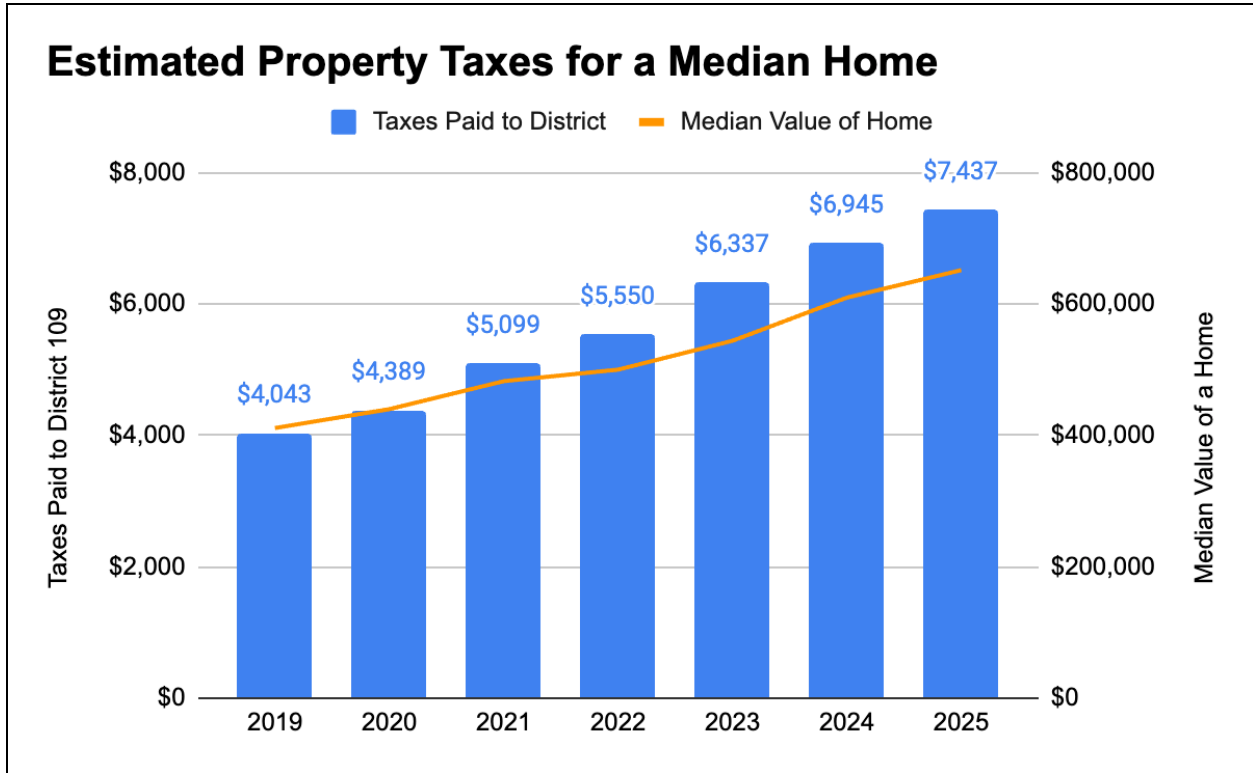
Projections for new property growth and CPI for tax years 2026 through 2029 are conservative—even though current economic indicators suggest CPI may be higher.

Levy Year	2025	2026	2027	2028	2029
CPI	2.9%*	2.7%*	2%**	2%**	2%**
New Property (Millions)	\$3.7*	\$9**	\$9**	\$9**	\$9**

*Known

**Projected





Investment Income

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

Student Fees

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

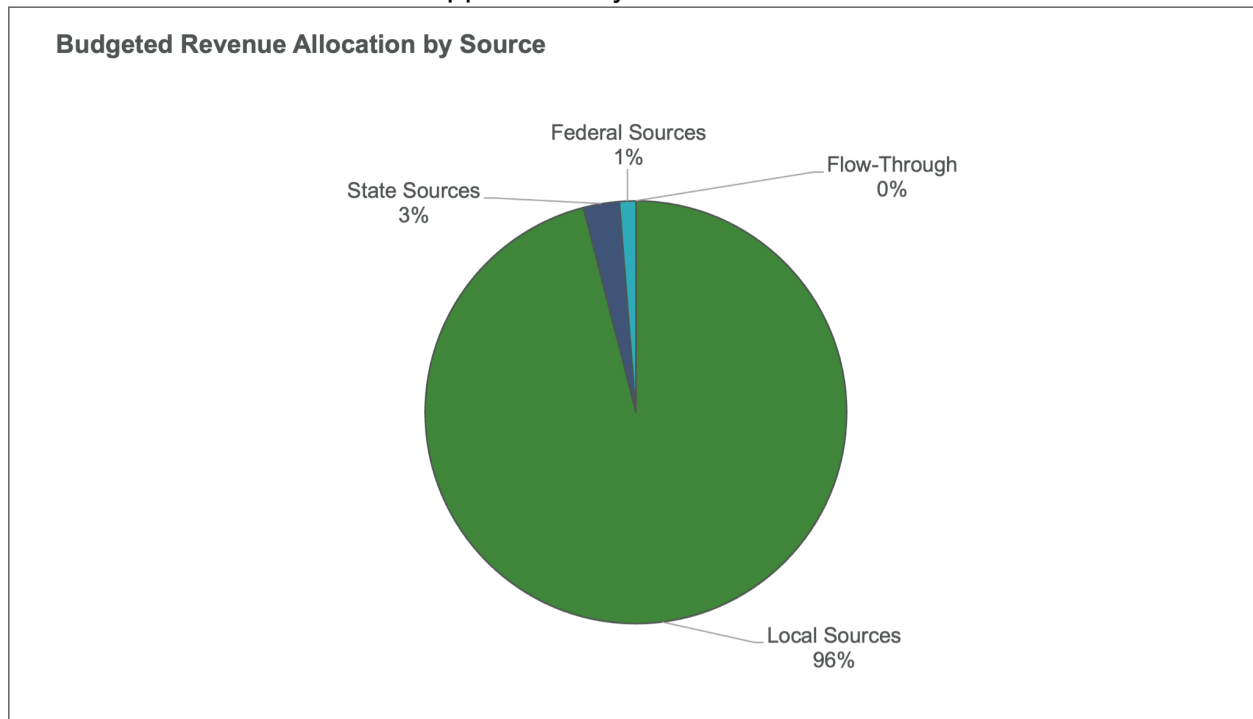
State Revenue

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

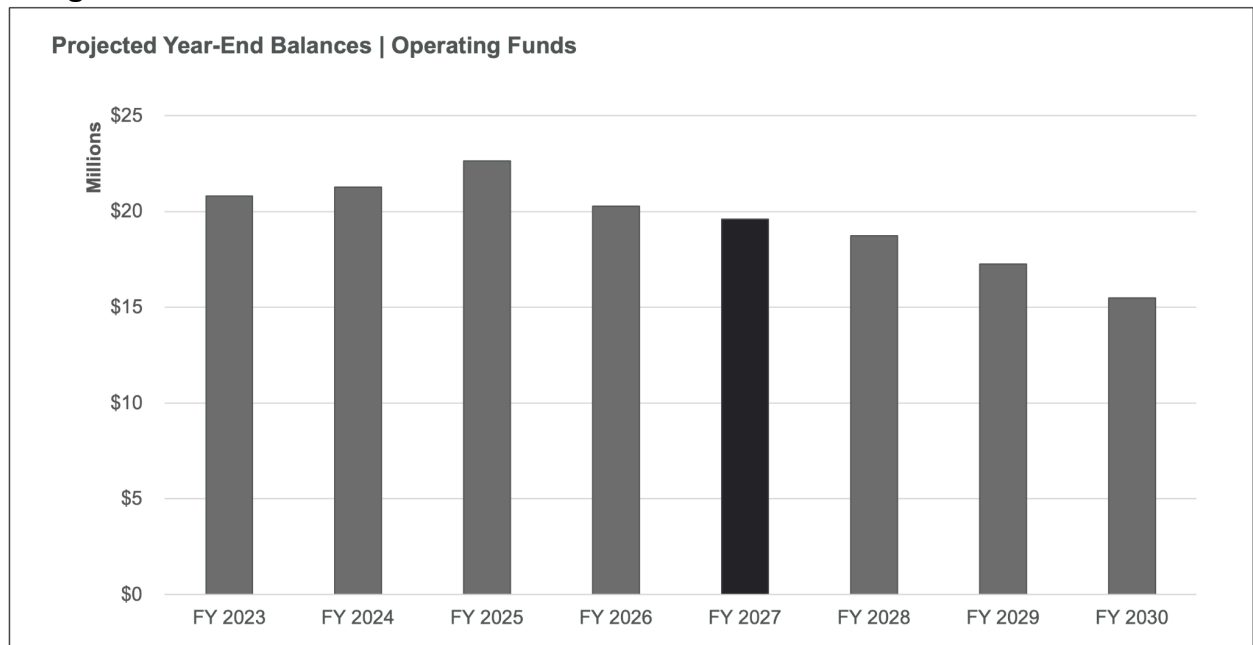
Currently, State revenue accounts for approximately 3% of the District’s total revenue.

Federal Revenue

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



Budget Forecast



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

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

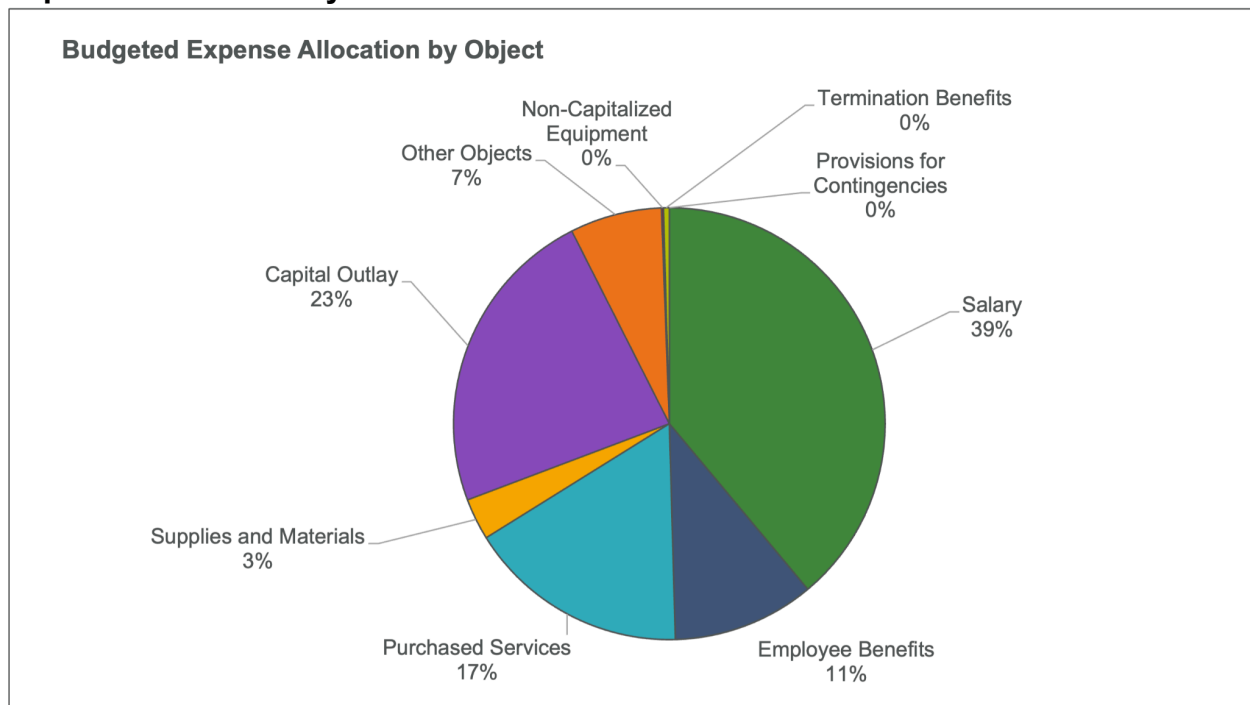
Benchmarking

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

	2023-24	2024-25	%
District	Enrollment	Enrollment	Change
Aptakisic-Tripp CCSD 102	2453	2542	3.65%
Arlington Heights SD 25	4793	5359	11.81%
Avoca SD 37	611	560	-8.30%
Bannockburn SD 106	169	164	-3.02%
Deerfield SD 109	2727	2716	-0.40%
Glencoe SD 35	1202	1216	1.21%
Glenview CCSD 34	4008	4270	6.53%
Hawthorn CCSD 73	3396	3466	2.05%
Kenilworth SD 38	469	470	0.23%
Kildeer Countryside CCSD 96	3482	3405	-2.21%
Lake Bluff ESD 65	872	874	0.21%
Lake Forest SD 67	1627	1644	1.03%
Libertyville SD 70	2081	2160	3.82%
Lincolnshire-Prairieview SD 103	1876	1873	-0.13%
North Shore SD 112	3648	3695	1.28%
Northbrook ESD 27	1312	1311	-0.09%
Northbrook SD 28	1799	1817	0.99%
Northbrook/Glenview SD 30	1231	1245	1.10%
Sunset Ridge SD 29	481	509	5.93%
West Northfield SD 31	946	1003	6.01%
Wilmette SD 39	3085	3258	5.61%
Winnetka SD 36	1710	1743	1.93%

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

Expenditure Summary



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

Staffing and Enrollment

FTE	2022-23	2023-24	2024-25	2025-26	2026-27*
Administration	25	26**	25***	24****	24
Licensed Staff	302.5	302	297.8	299.2	294.5
Support Staff	92.5	92.5	92.5	85.5	84.5
Enrollment (PK-8)	2736	2727	2716	2698	2748*

*Projected

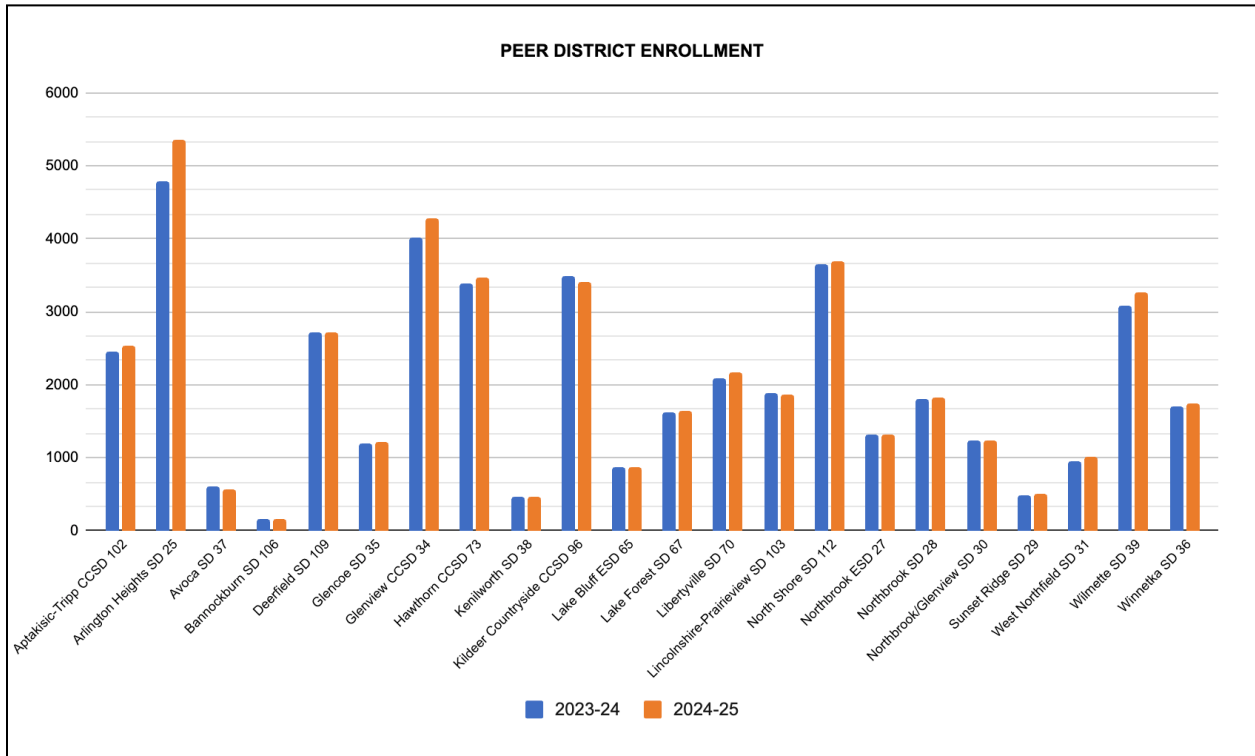
**In 2023-24, administrative staffing increased by 1 FTE for a Director for Safety & Security. This position was shared among districts 106, 109, and 112. District 109 paid for 40% of the shared employee in 2023-24.

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

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

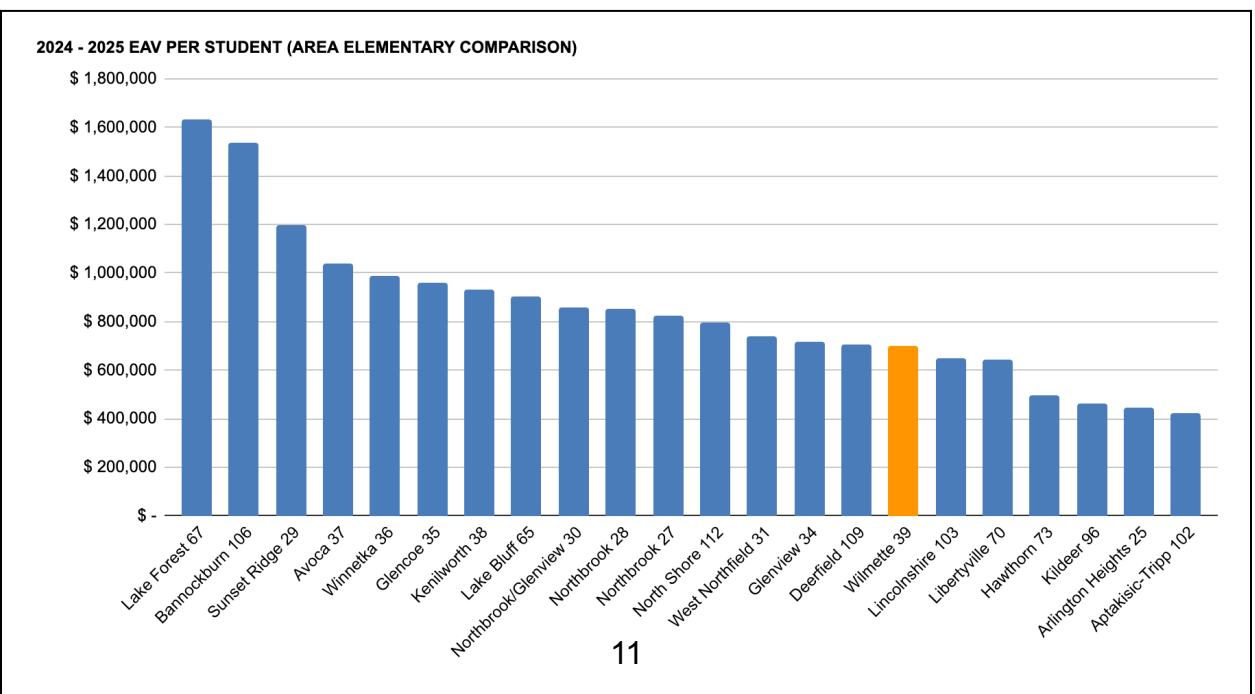
Enrollment is expected to modestly increase and stabilize for the next decade after declining for a number of years. Overall enrollment is projected to have decreased by

approximately 3 percent over the past 5 years. Licensed staff are budgeted to decrease in 2026-27 by 4.70 FTE.

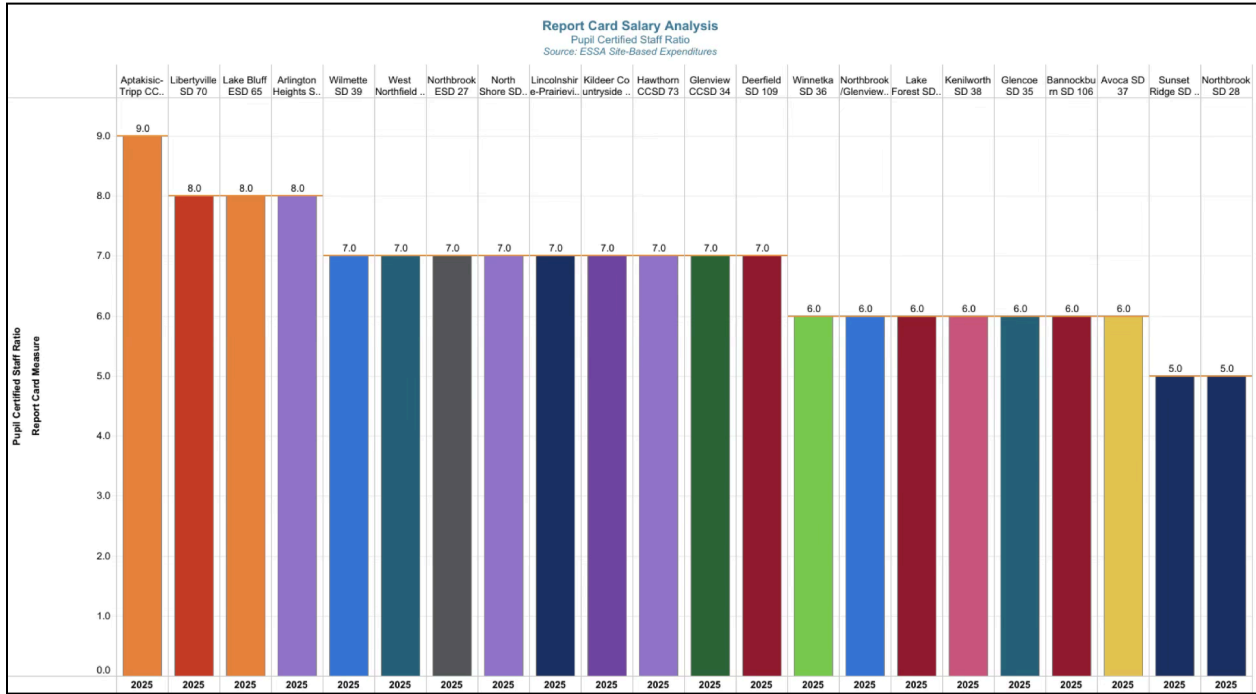


EAV Per Student

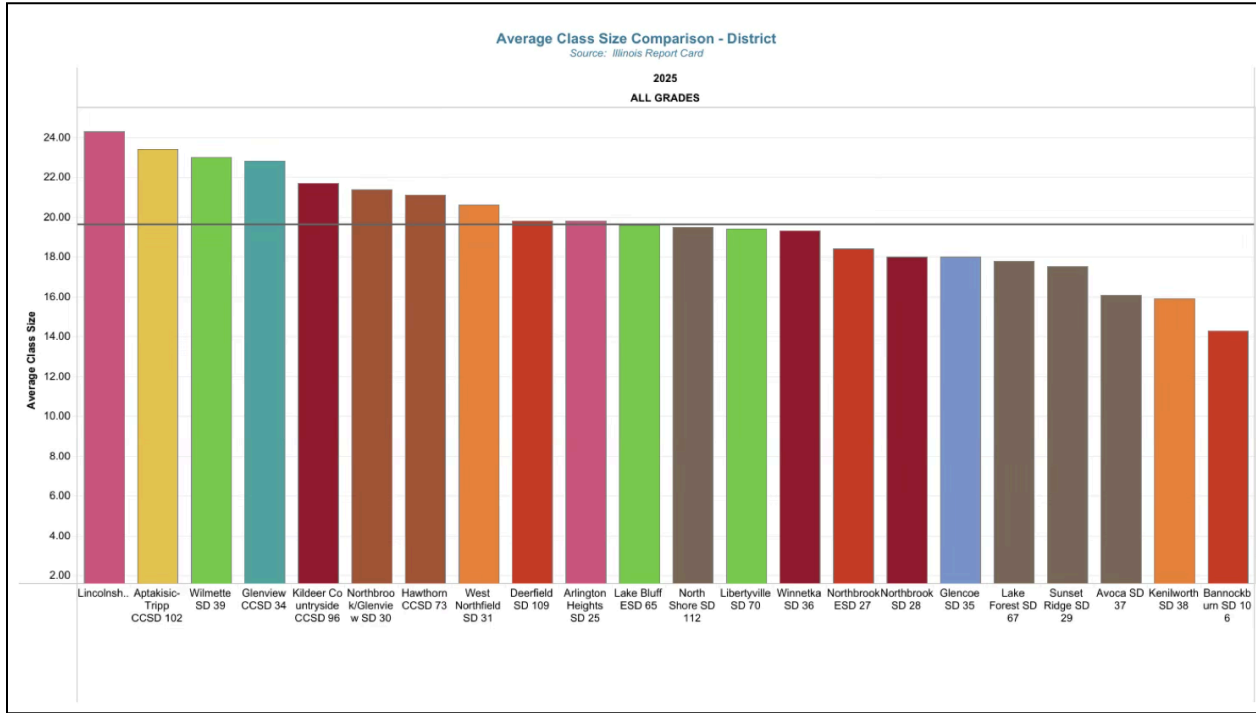
Illinois real property values are determined annually on a calendar year basis. The total value of all taxable real property within the District is known as the Equalized Assessed Value (EAV). Though Deerfield Public Schools District 109 is situated in the northern suburbs of Chicago, where the EAV per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



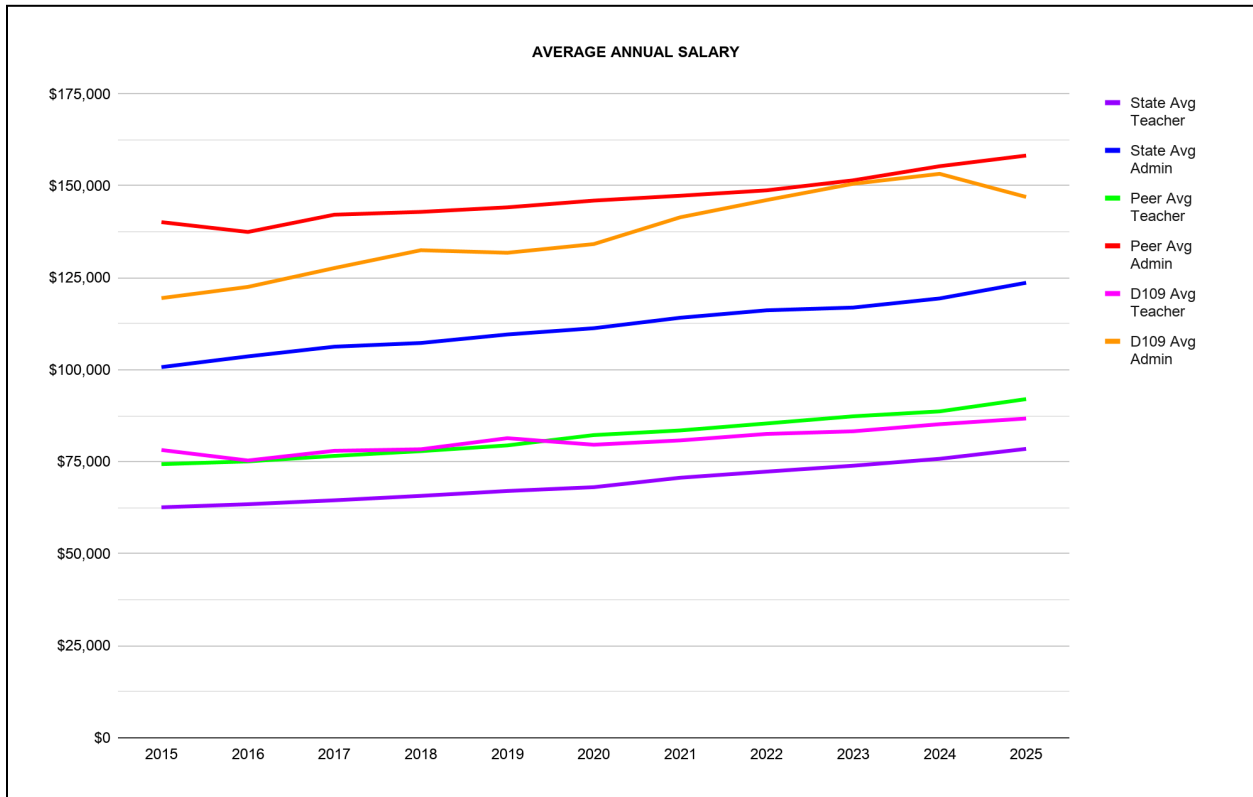
Student/Certified Staff Ratio



Average Class Size



Average Annual Salaries



Capital Expenditures

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

On the March 17, 2026 ballot, District 109 voters approved the \$87.78 million Redefine 109 referendum, securing critical funding for long-term capital improvement projects. Together with \$87.79 million in operating budget-backed alternate bonds and \$51.3 million from the District's fund balance, these resources provide the financial foundation for the District's multi-year facilities plan. Major projects include replacing the aging Walden and Wilmot Elementary School facilities with newly constructed campuses, completing comprehensive renovations and additions at Kipling and South Park Elementary Schools, and implementing targeted modernizations at Caruso and Shepard Middle Schools.

The 2026–27 budget allocates \$29.8 million toward these capital improvement initiatives. Construction activities during the 2026–27 fiscal year will primarily focus on targeted modernizations at Caruso and Shepard Middle Schools, ensuring greater facility alignment across both campuses. Construction of the new Walden and Wilmot Elementary School campuses is anticipated to begin in March 2027.

Changes In Debt

The District's total outstanding debt as of June 30, 2026, is projected to be approximately \$100.5 million. Of this amount, approximately \$87.0 million represents referendum bonds approved by District 109 voters on March 17, 2026. Under Illinois law, voter-approved bonds authorized after November 2024 are fully exempt from statutory school district debt limitations.

The remaining \$13.48 million consists of General Obligation Debt and represents approximately 6.9% of the District's legal borrowing capacity.

Total principal and interest payments for fiscal year 2027 are budgeted at \$6,005,027. Following these payments, outstanding debt is projected to total approximately \$99.3 million as of June 30, 2027.

Year Ending June 30	SERIES 2013		SERIES 2015		SERIES 2019		SERIES 2026A		SERIES 2026B		Total All Issues		
	G.O. Limited School Bonds \$8,975,000		G.O. Limited School Bonds \$9,270,000		G.O. Limited School Bonds \$2,915,000		G.O. School Bonds \$87,075,000		G.O. Limited School Bonds \$6,270,000				
	Issued Sept. 23, 2013 Callable 12/15/2023	Interest	Issued May 14, 2015 Callable 12/15/2024	Interest	Issued October 1, 2019 Callable 12/15/2028	Interest	Issued June 2, 2026 Callable 12/15/2035	Interest	Issued June 2, 2026 Non-Callable	Interest	Total Principal	Total Interest	Total Debt Service
2027	\$1,275,000.00	\$51,700.00	\$ -	\$ 65,958.00	\$ -	\$ 72,000.00	\$ -	\$ 4,215,548.00	\$ -	\$ 324,821.00	\$ 1,275,000.00	\$ 4,730,027.00	\$ 6,005,027.00
2028	\$ 655,000.00	\$13,100.00	\$ 290,000.00	\$ 62,043.00	\$ -	\$ 72,000.00	\$ 1,855,000.00	\$ 4,022,251.00	\$ -	\$ 313,500.00	\$ 2,800,000.00	\$ 4,482,894.00	\$ 7,282,894.00
2029	\$ -	\$ -	\$1,010,000.00	\$ 44,240.00	\$ -	\$ 72,000.00	\$ 1,950,000.00	\$ 3,927,126.00	\$ -	\$ 313,500.00	\$ 2,960,000.00	\$ 4,356,866.00	\$ 7,316,866.00
2030	\$ -	\$ -	\$1,065,000.00	\$ 15,176.00	\$ -	\$ 72,000.00	\$ 2,045,000.00	\$ 3,827,251.00	\$ -	\$ 313,500.00	\$ 3,110,000.00	\$ 4,227,927.00	\$ 7,337,927.00
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,145,000.00	\$ 3,722,501.00	\$1,080,000.00	\$ 286,500.00	\$ 3,225,000.00	\$ 4,081,001.00	\$ 7,306,001.00
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,255,000.00	\$ 3,612,501.00	\$1,160,000.00	\$ 230,500.00	\$ 3,415,000.00	\$ 3,915,001.00	\$ 7,330,001.00
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,365,000.00	\$ 3,497,001.00	\$1,250,000.00	\$ 170,250.00	\$ 3,615,000.00	\$ 3,739,251.00	\$ 7,354,251.00
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,485,000.00	\$ 3,375,751.00	\$1,340,000.00	\$ 105,500.00	\$ 3,825,000.00	\$ 3,553,251.00	\$ 7,378,251.00
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,610,000.00	\$ 3,248,376.00	\$1,440,000.00	\$ 36,000.00	\$ 4,050,000.00	\$ 3,356,376.00	\$ 7,406,376.00
2036	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00	\$ 63,687.50	\$ 2,740,000.00	\$ 3,114,626.00	\$ -	\$ -	\$ 3,440,000.00	\$ 3,178,313.50	\$ 6,618,313.50
2037	\$ -	\$ -	\$ -	\$ -	\$ 725,000.00	\$ 46,312.50	\$ 2,880,000.00	\$ 2,974,126.00	\$ -	\$ -	\$ 3,605,000.00	\$ 3,020,438.50	\$ 6,625,438.50
2038	\$ -	\$ -	\$ -	\$ -	\$ 735,000.00	\$ 28,062.50	\$ 3,020,000.00	\$ 2,826,626.00	\$ -	\$ -	\$ 3,755,000.00	\$ 2,854,688.50	\$ 6,609,688.50
2039	\$ -	\$ -	\$ -	\$ -	\$ 755,000.00	\$ 9,437.50	\$ 3,170,000.00	\$ 2,671,876.00	\$ -	\$ -	\$ 3,925,000.00	\$ 2,681,313.50	\$ 6,606,313.50
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ 5,839,376.00
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ 5,838,626.00
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ 5,829,376.00
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ 5,826,251.00
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ 5,843,876.00
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ 5,838,676.00
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ 5,834,138.00
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ 5,826,900.00
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ 5,813,125.00
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ 5,809,538.00
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ 5,806,051.00
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ 5,802,213.00
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ 5,797,575.00
2053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$1,930,000.00	\$64,800.00	\$2,365,000.00	\$187,417.00	\$2,915,000.00	\$795,500.00	\$87,075,000.00	\$63,186,281.00	\$6,270,000.00	\$2,094,071.00	\$100,555,000.00	\$66,328,069.00	\$166,883,069.00
											Amount Available in Debt Service Fund as of June 30, 2026		
											\$ 134,977.00		
											Amount to be Provided for Payment of General Long-Term Debt		
											\$166,748,092.00		

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

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

Series 2019 partially refunded 2010 bonds to take advantage of more favorable market conditions

Series 2026A were referendum bonds issued with voter approval in the March 17, 2026 general primary election

Series 2026B partially refunded Series 2015 bonds to take advantage of more favorable interest rates

District Background

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

In 2025-26, District 109 enrolled 2,698 students.

Kipling Elementary 700 Kipling Place Deerfield, IL 60015 Enrollment - 463	South Park Elementary 1421 Hackberry Road Deerfield, IL 60015 Enrollment - 442	Walden Elementary 630 Essex Court Deerfield, IL 60015 Enrollment - 452
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Major Goals and Objectives

In the 2021-22 school year, District 109 launched “Define 109”—a process to revisit and redefine the mission, vision, and core values of the organization. Define 109 was a months-long project that sought to engage as many 109 stakeholders as possible. The new mission and vision were finalized by the Board of Education on March 17, 2022.

Mission:

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1. Dynamic & Responsive Instruction
2. Positive Culture & Personal Development
3. Equitable Outcomes
4. Reciprocal & Respectful Communication

For a complete summary of the strategic plan, visit the landing page on the District’s website [here](#).

Allocation of Human and Financial Resources to Achieve Strategic Goals

The District allocates 86%, or \$56.3 million of the \$65.6 million operating funds budget to the Education fund. These funds are further allocated to instructional, support services, and non-programmed charges.

The District spends 65%, or \$36.4 million, of the \$56.3 million Education fund budget on instructional program expenditures. The District provides special education, preschool, advanced learning programs, world language instruction, and extensive extracurricular opportunities in addition to its rigorous pre K – 8 curriculum.

The District spends 34%, or \$19.3 million of the \$56.3 million Education fund budget on support services from social workers, psychologists, speech pathologists, guidance counselors, administration, and instructional coaches.

The District spends the remaining 1%, or \$490 thousand of the \$56.3 million Education fund budget in payment to other local education agencies on programs and residential placements for students who have needs that cannot be served in the District, as well as other community services.

The allocation of human and financial resources focuses on providing the best combination of instructional and support services. All children in Deerfield Public Schools District 109 are entitled to a superior education that enhances their quality of life, and maximizes their chances for success.

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

Academic Results

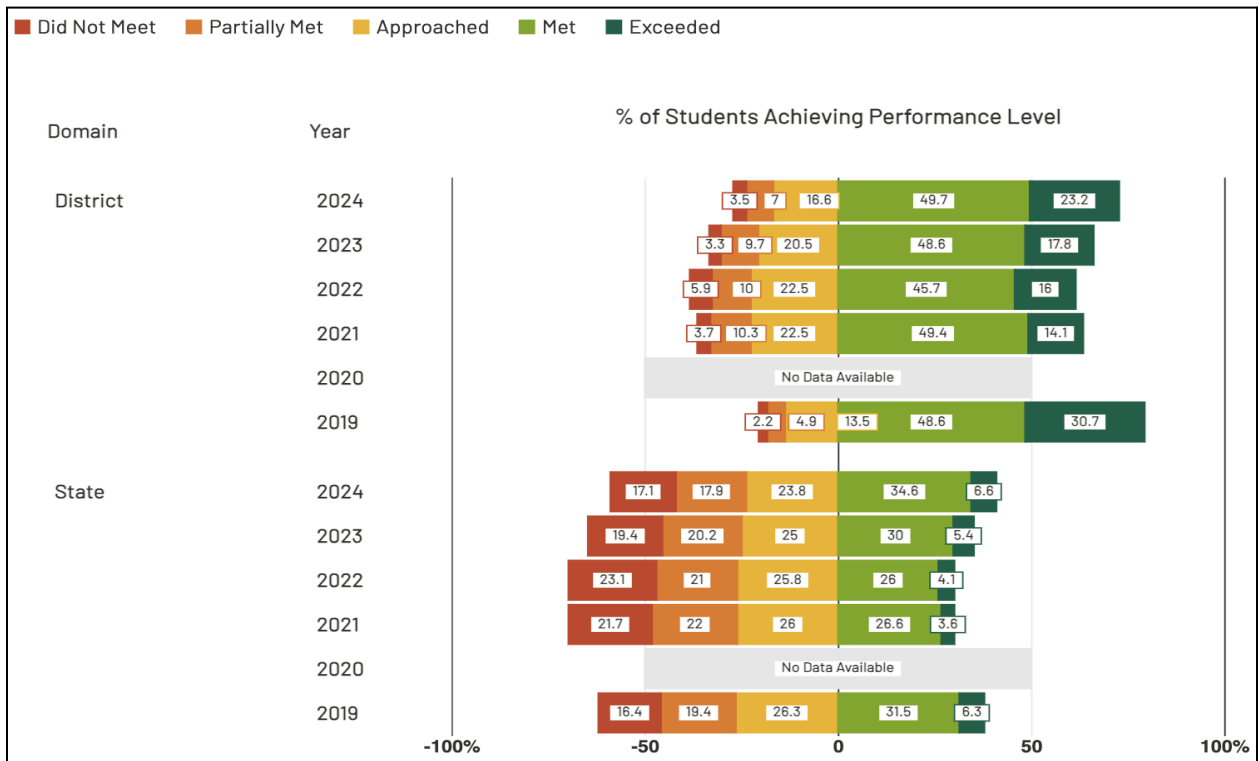
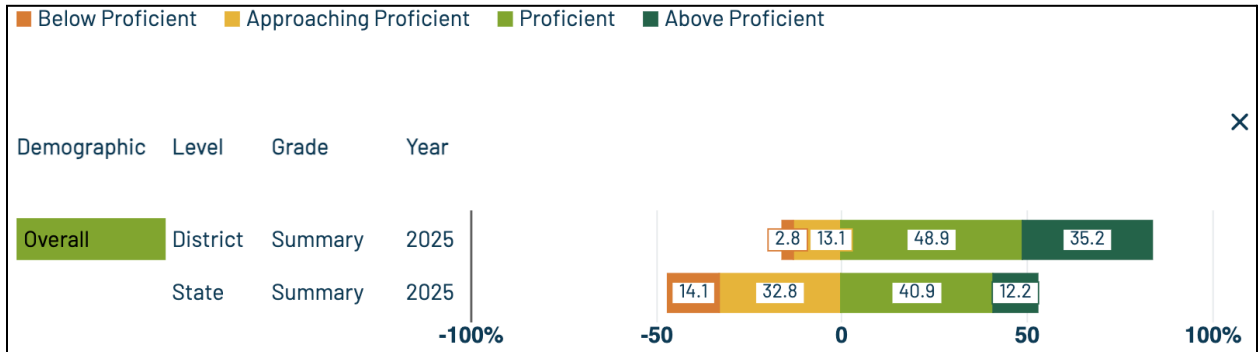
The "School Report Card," published annually by the State of Illinois, provides comparative data to assess academic effectiveness and resource management. The School Report Card documents Deerfield Schools District 109's excellent record in key areas of performance and accountability. District 109 students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

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

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

In 2018-19, Illinois ceased using the PARCC exam and transitioned to the similar Illinois Assessment of Readiness (IAR). In 2025, Illinois revised the scoring system for the IAR to use four new performance benchmarks instead of the previous five.

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



Mathematics - Source: State of Illinois School Report Card



Awards

The Meritorious Budget Award was presented by The Association of School Business Officials International (ASBO) to Deerfield School District 109 for the first time for its Annual Operating Budget presented for the fiscal year ended June 30, 2011. The District has received the award for the last fifteen fiscal years. Business Office staff are proud of this accomplishment, as the stringent requirements to obtain the award reflect the commitment of District 109 to prepare and present a comprehensive budget each year. In 2025, District 109 was one of only 137 school districts in the United States, and only one of 16 districts in Illinois, to receive this recognition. The Department believes the current budget meets the requirements of the award program, and we are submitting the current year's budget to ASBO for consideration.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Deerfield Public Schools District 109 for its Annual Comprehensive Financial Report (ACFR) for the fiscal years ended June 30, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 (2025 still in review). The Association of School Business Officials International (ASBO) awarded the District the Certificate of Excellence in Financial Reporting for its ACFR for the fiscal years ended June 30, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 (2025 still in review). GFOA awarded the District a Certificate of Achievement for Excellence in Financial Reporting for its Popular Annual Financial Report for the fiscal years ended June 30, 2017, 2018, 2019, 2020, 2021, 2022, 2023 and 2024 (2025 still in review).

Acknowledgements

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

Respectfully submitted,



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



Bennett Kostecki
Business Manager

**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-27 Board of Education**



Ryan Kuo, President—April 2027



Kelly Jakymiw, Vice President—April 2029



Kate Joyce, Secretary—April 2029



Remoun Abraham, Member—April 2029



Rosie Bonar, Member—April 2027



Mitch Dornfeld, Member—April 2027



David Murav, Member—April 2029

*Schedules and minutes of Board of Education Meetings are available at
www.dps109.org.
The public is welcome and encouraged to attend meetings of the Board of Education.*

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
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Dr. John Filippi	Assistant Superintendent for Finance & Operations, CSBO
Dr. Dale Fisher	Assistant Superintendent for Human Resources
Dr. Joanna Ford	Assistant Superintendent for Student Services
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Bennett Kostecki	Business Manager
Tim Ryan	Director of Buildings & Grounds
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Dr. Marcie Faust	Principal, South Park Elementary School
Stephanie Monaco	Assistant Principal, South Park Elementary School



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

DEERFIELD PUBLIC SCHOOLS DISTRICT #109

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025-2026.

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




Ryan S. Stechschulte



James M. Rowan, CAE, SFO

SECTION 2 – ORGANIZATIONAL

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HISTORY OF DISTRICT 109

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

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

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



Deerfield Grammar School

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

Schools and Enrollment

In 2025-26, District 109 enrolled 2,698 students.

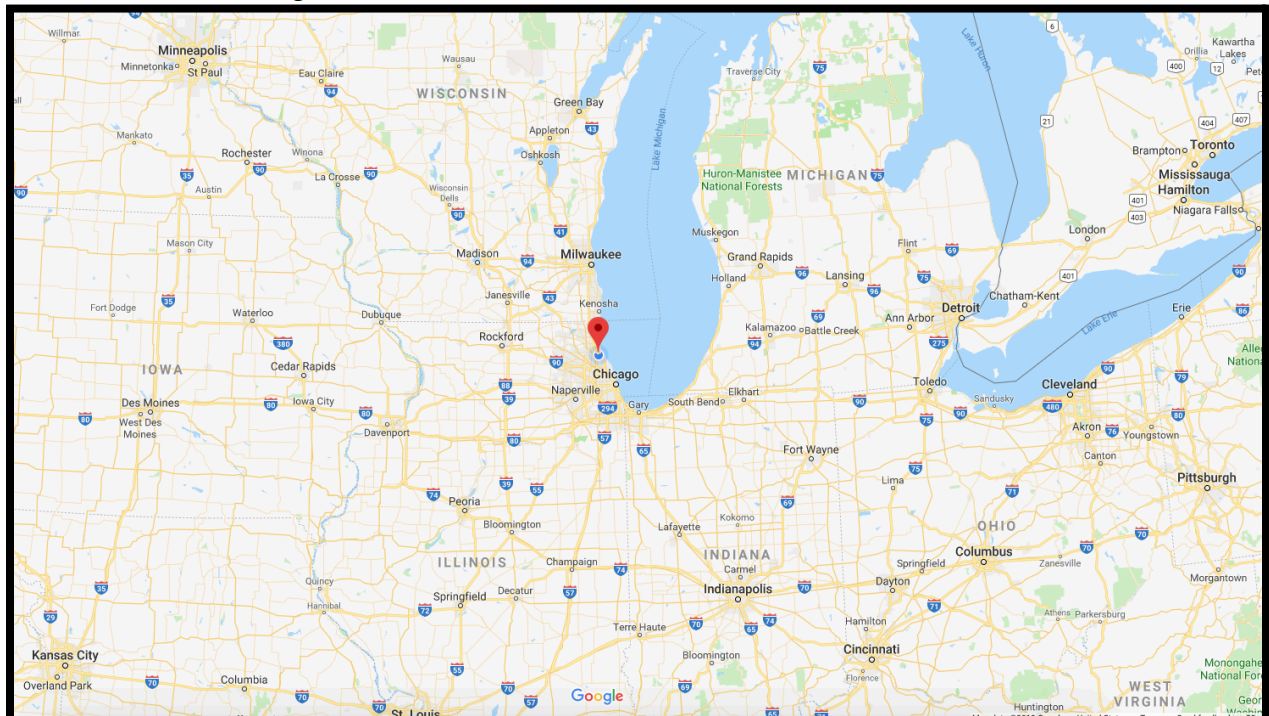
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Regional Location

Lake County, IL

Northern Chicago Suburb

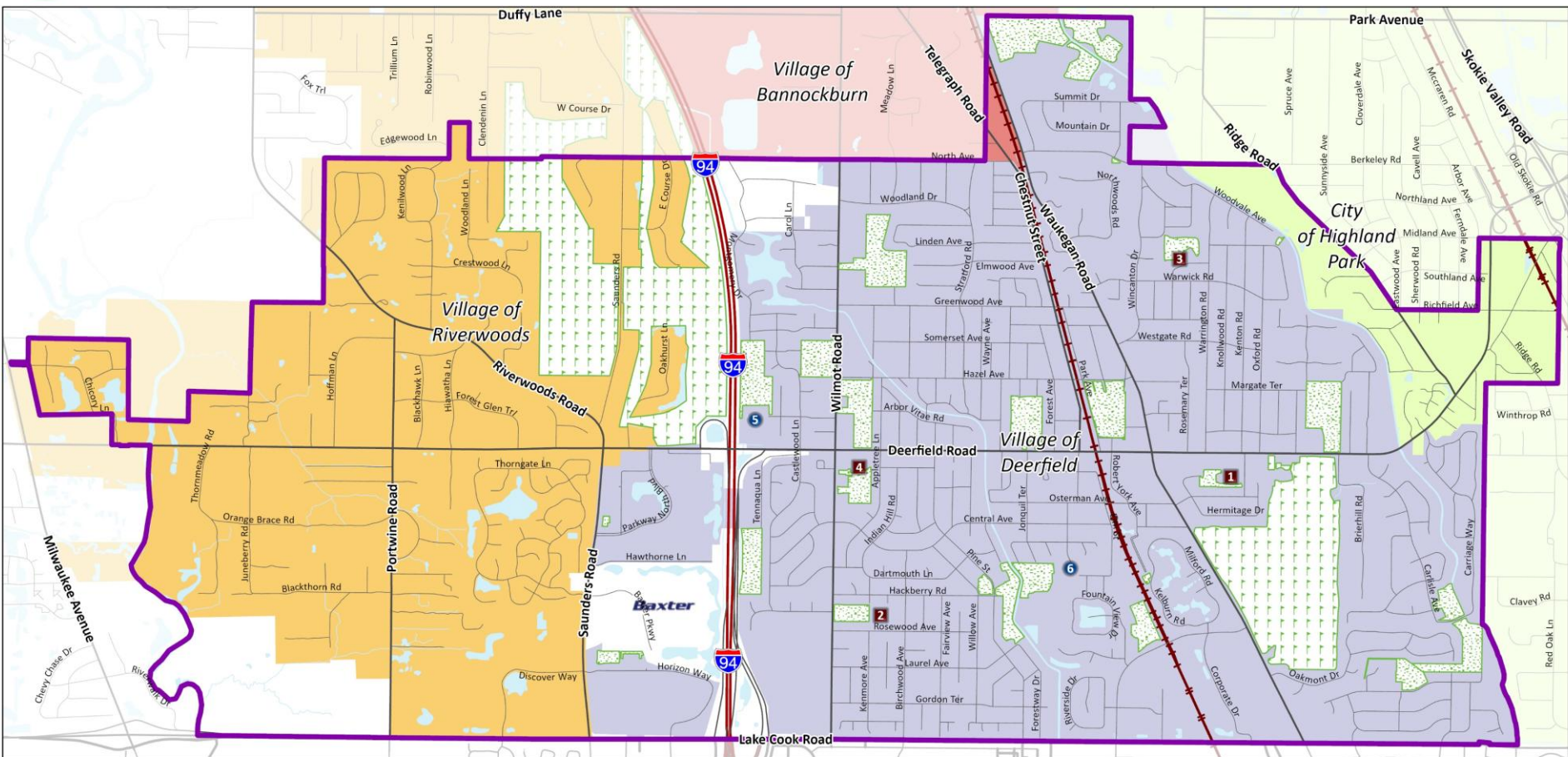
Suburban/Rural Fringe



District Boundary and City Limits Map



DEERFIELD PUBLIC SCHOOLS DISTRICT 109 DISTRICT BOUNDARY



Legend

- District Boundary
- Waterways
- Elementary School
- Middle School
- Golf Course
- Park and Recreation

Cities

- Village of Bannockburn
- Village of Deerfield
- City of Highland Park
- Village of Riverwoods

School List

- 1. Kipling Elementary
- 2. South Park Elementary
- 3. Walden Elementary
- 4. Wilmot Elementary
- 5. Caruso Middle
- 6. Shepard Middle

Source: Map data provided by Deerfield Public Schools, Village of Deerfield, and Lake County.
Map created in March 2026 by RSP & Associates.

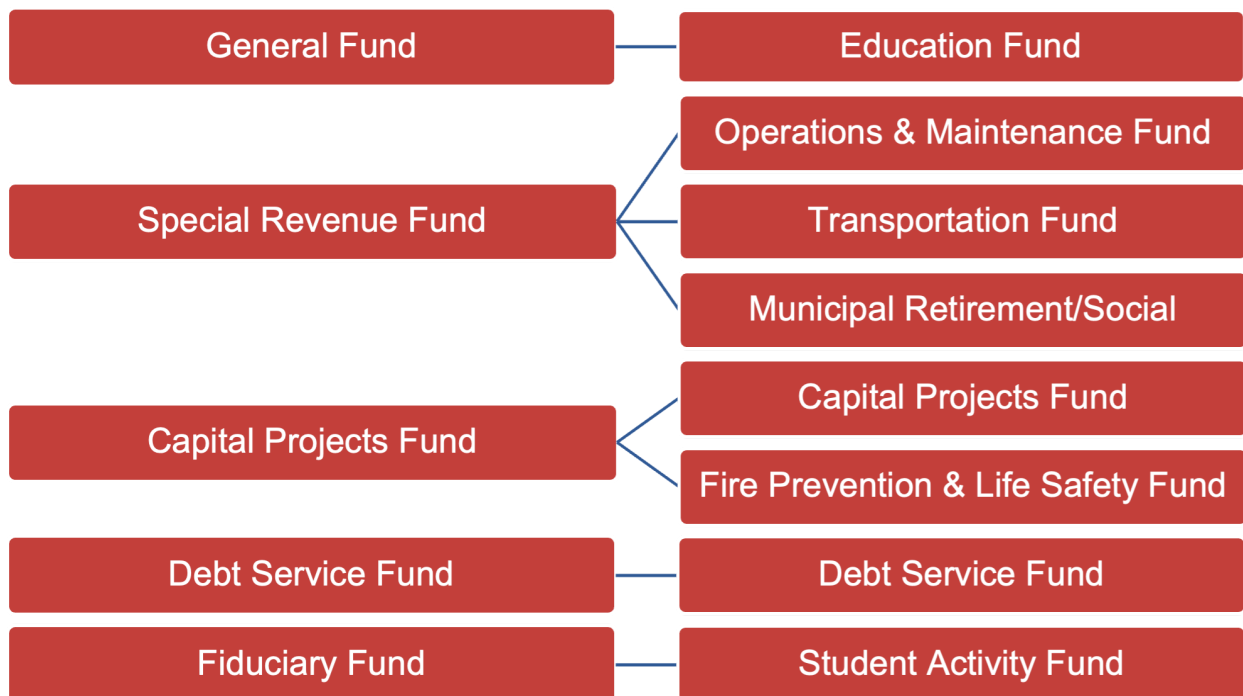
Legal Structure

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

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

Governmental Accounting Structure

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



Governmental Funds

General Revenue Funds

Educational Fund:

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

Special Revenue Funds

Operations & Maintenance Fund:

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

Transportation Fund:

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

Municipal Retirement/Social Security Fund:

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

Debt Service Funds

Debt Service Fund:

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

Capital Projects Funds

Capital Projects Fund:

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

Fire Prevention and Safety Fund:

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

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

Fiduciary Funds

Student Activity Funds:

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

Organization of Funds

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

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

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

Instruction:

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

Supporting Services:

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

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

Community Services:

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

Non-Programmed Charges:

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

Debt Services:

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

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

Salaries:

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

Benefits:

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

Purchased Services:

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

Supplies:

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

Capital (and equipment):

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

Tuition:

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

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

Budgetary Basis of Accounting and Classification of Revenues and Expenditures

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

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

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

District Financial Policies

Restricted Resources

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

Encumbrances

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

Capitalized Equipment

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

Fund Balance Policy

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

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2026-27 Board of Education



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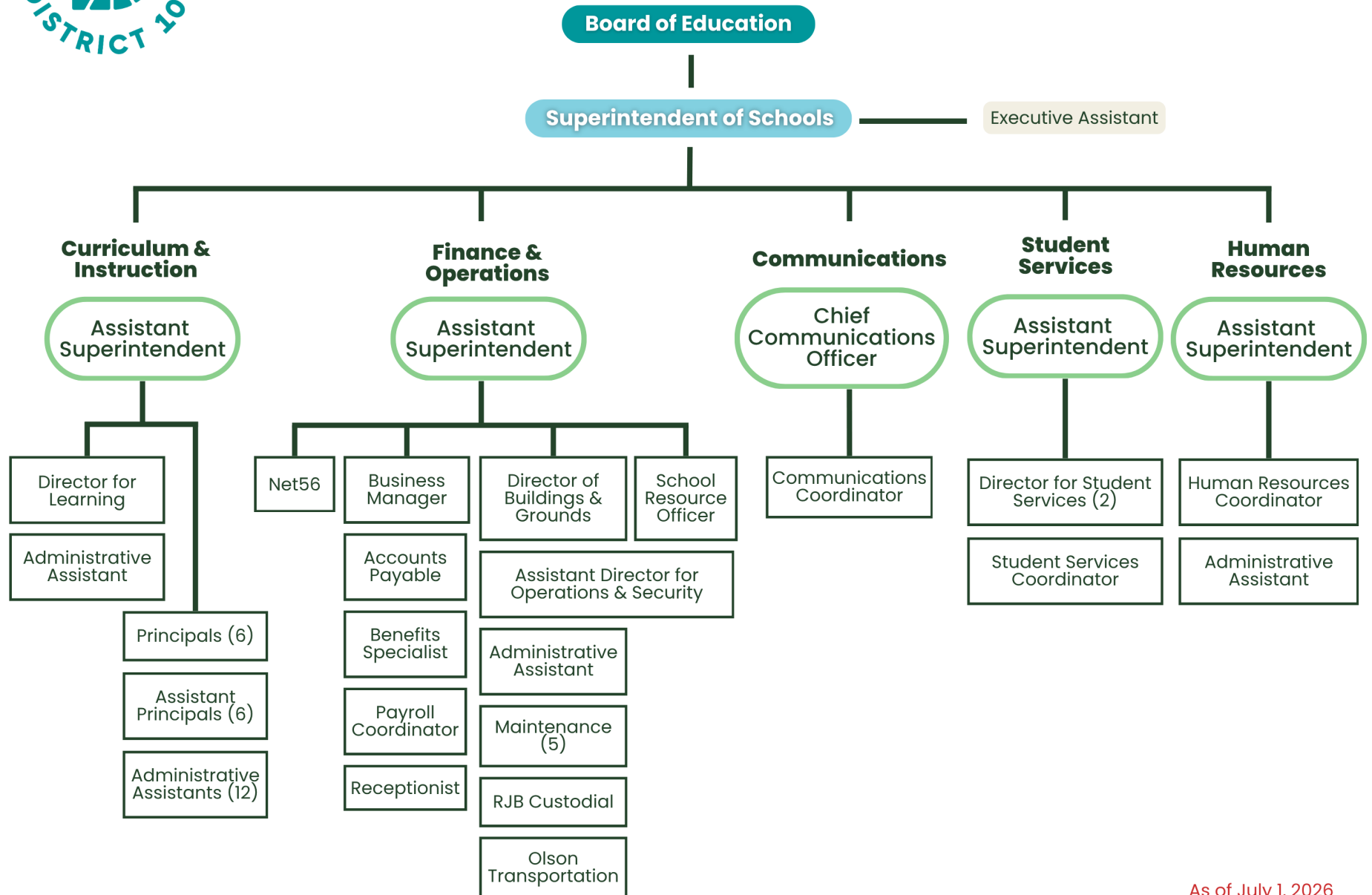
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Stephanie Monaco	Assistant Principal, South Park Elementary School



Deerfield Public Schools District 109

Organizational Chart



As of July 1, 2026

High Achieving District and Community

The District 109 community expects exceptional quality from the educational institutions that serve students who call District 109 their home. District 109 has a history of meeting these rigorous expectations; most recently, in 2024-25, 84.1% of District 109 students were proficient on the English Language Arts portion of the Illinois Assessment of Readiness (IAR). 74.7% of District 109 students were proficient on the mathematics portion of the IAR exam. When compared to the Illinois average (53.1% for English Language Arts, and 38.5% for mathematics), Deerfield students far outperform their Illinois peers.

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

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Allocation of Human and Financial Resources to Achieve Strategic Goals

The District allocates 86%, or \$56.3 million of the \$65.6 million operating funds budget to the Education fund. These funds are further allocated to instructional, support services, and non-programmed charges.

The District spends 65%, or \$36.4 million, of the \$56.3 million Education fund budget on instructional program expenditures. The District provides special education, preschool, advanced learning programs, world language instruction, and extensive extracurricular opportunities in addition to its rigorous pre K – 8 curriculum.

The District spends 34%, or \$19.3 million of the \$56.3 million Education fund budget on support services from social workers, psychologists, speech pathologists, guidance counselors, administration, and instructional coaches.

The District spends the remaining 1%, or \$490 thousand of the \$56.3 million Education fund budget in payment to other local education agencies on programs and residential placements for students who have needs that cannot be served in the District, as well as other community services.

The allocation of human and financial resources focuses on providing the best combination of instructional and support services. All children in Deerfield Public Schools District 109 are entitled to a superior education that enhances their quality of life, and maximizes their chances for success.

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

DEERFIELD PUBLIC SCHOOLS DISTRICT 109 DEMOGRAPHICS AND MISCELLANEOUS STATISTICS

Location:

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

Date of Incorporation:

- 1860

Population Served:

- 22,544

Median Household Income:

- \$195,748

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

- 4.7%

Number of Schools:

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

Student Population:

- 2,698

Certified Staff:

- 294.5 Full Time Equivalents

Student/Teacher Ratio:

- 14:1

Teacher's Holding Master's Degree or Higher:

- 61.8%

Median Home Value:

- \$651,658

% of Households with Children Under 18:

- 34.9%

Sources: City-Data.com, District Records, Illinois School Report Card, U.S. Census Bureau, U.S. Bureau of Labor Statistics, Village of Deerfield, Zillow.com, RSP Associates Demographic Report 2025

BUDGET DEVELOPMENT PROCESS

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

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

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

District 109 Administration seeks authorization from the Board of Education in December of each year to prepare the budget for the following fiscal year. The 2026-27 budget development calendar was passed by the Board on December 18, 2025.

Budgetary Controls

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

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

Budget Modification

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

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

Financial Reporting

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

DEERFIELD PUBLIC SCHOOLS – DISTRICT 109

BUDGET PREPARATION, REVIEW AND APPROVAL CALENDAR

SCHOOL BUDGET for Fiscal Year Beginning July 1, 2026

	DESCRIPTION	DATE
1	5-Year Financial Projections presented to the Finance Committee of the Board of Education	October 6, 2025
2	Tentative Tax Levy for 2025 presented to the Board of Education	October 16, 2025
3	Truth in Taxation Public Hearing for 2025 Tax Levy, Levy approved	November 20, 2025
4	Tax Levy for 2025 filed with the Clerk of Lake County	December 1, 2025
5	Tax Levy for 2025 approved and extended by the Clerk of Lake County	March 30, 2026
6	Administrative conferences held to distribute and discuss budget guidelines and worksheets with cost centers	March 2026
7	Budget input received from administrators	April 2026
8	Notice of availability of Tentative Fiscal Year 2027 School Budget for public inspection published	August 6, 2026
9	Budget review and analysis (including Finance Committee)	August 18, 2026
10	Tentative Fiscal Year 2027 School Budget presented to Board and approved for public display and inspection	August 20, 2026
11	Public Hearing on Tentative Fiscal Year 2027 School Budget	September 17, 2026
12	School Budget for Fiscal Year 2027 adopted by the Board	September 17, 2026
13	School Budget for Fiscal Year 2027 filed with the Illinois State Board of Education	By September 30, 2026
14	Multi-year financial plan update & draft levy presented to the Finance Committee	September 2026
15	Tentative Tax Levy for 2026 presented to the Board	October 2026
16	Tax Levy for 2026 approved by the Board	November 2026
17	Tax Levy for 2026 filed with the Clerk of Lake County	December 2026

CAPITAL BUDGET

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

On the March 17, 2026 ballot, District 109 voters approved the \$87.78 million Redefine 109 referendum, securing critical funding for long-term capital improvement projects. Together with \$87.79 million in operating budget-backed alternate bonds and \$51.3 million from the District's fund balance, these resources provide the financial foundation for the District's multi-year facilities plan. Major projects include replacing the aging Walden and Wilmot Elementary School facilities with newly constructed campuses, completing comprehensive renovations and additions at Kipling and South Park Elementary Schools, and implementing targeted modernizations at Caruso and Shepard Middle Schools.

The 2026–27 budget allocates \$29.8 million toward these capital improvement initiatives. Construction activities during the 2026–27 fiscal year will primarily focus on targeted modernizations at Caruso and Shepard Middle Schools, ensuring greater facility alignment across both campuses. Construction of the new Walden and Wilmot Elementary School campuses is anticipated to begin in March 2027.



REVENUE TO OFFSET EXPENDITURES

Early Learners Preschool

District 109 offers residents the exemplary early childhood program called Early Learners which serves a blend of typically developing preschoolers, and preschoolers with special needs. The focus of Early Learners is to prepare children to succeed in the District 109 kindergarten curriculum by offering instructional support and activities in pre-academic, social-emotional, motor, and language development domains. Half day programs are available at an annual tuition cost of \$7,000. Full day programming is offered at an annual tuition cost of \$12,100. The program is expected to generate \$460,300 of revenue in 2026-2027; this revenue helps to defray a portion of the roughly \$1,000,000 overall annual cost of the Early Learners program.



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INTRODUCTION TO FINANCIAL SECTION

In the spring of 2005, Deerfield Public Schools District 109 voters approved a \$0.35 operating-rate referendum by a two-to-one margin. As a result of this permanent tax-rate increase, the 2026–27 budget marks the twenty-second consecutive balanced budget following fourteen years of deficit spending. Since the referendum's passage, the District has strengthened its financial position, improved facilities, and increased fund balances, as reflected in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

District 109's primary revenue sources include property taxes, state and federal grants, tuition and fees, and interest income. The District is heavily reliant on local property tax revenue, which accounts for approximately 96% of total revenues, as illustrated in the Revenue by Source chart. Due to the community's strong property tax base, only about 4% of revenues are derived from state and federal sources.

District expenditures are categorized as salaries, benefits, purchased services, supplies, capital outlay, and tuition/other costs. Salaries and benefits account for more than half of the District's annual expenditures.

In 2023, the Board of Education and the Deerfield Education Association (representing District 109 teachers) reached a new five-year collective bargaining agreement. Information regarding salary and benefit provisions is available in the agreement posted on the District's website, www.dps109.org. The Board also reached a five-year agreement with the Deerfield Educational Support Staff Association (representing District 109 support staff) in 2022. Details of that agreement are likewise available on the District website.

Purchased services include expenditures associated with outsourced transportation, technology, and custodial services.

Building principals and department administrators are responsible for developing, monitoring, and adhering to their respective budgets, which are presented in the following section.

After many years of maintaining relatively low levels of bonded debt, the District issued referendum bonds in June 2026 following voter approval of the *Redefine 109* capital referendum by a two-to-one margin on the March 17, 2026 ballot. In preparation for the bond sale, Moody's affirmed the District's Aaa credit rating, which was first awarded in 2019. In April 2026, S&P Global Ratings also assigned the District a Aaa rating prior to the issuance of the referendum bonds. Additional information regarding the District's debt obligations is provided in the following section.

ALL GOVERNMENTAL FUNDS—FUND BALANCE CLASSIFICATIONS

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

Governmental Funds—Fund Balance Classifications

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

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

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

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

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

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

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

REVENUE ASSUMPTIONS

Property Taxes

The primary source of revenue for Deerfield Public Schools District 109 is derived from local property taxes. Illinois real property values are determined annually on a calendar year basis. Property assessments for the year 2025 are payable in calendar year 2026. The District is located in Lake County, Illinois, where property taxes are payable in June and September. It is the intention to use the 2025 levy to fund the 2026-2027 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

Tax Levy Process

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

The Board of Education has the authority to levy separate taxes for the following purposes: Education, Liability Insurance, Special Education, Operations, Life Safety, Leasing Facilities, Debt Service, Transportation, Municipal Retirement, Social Security, Working Cash, Summer School, and Tort Judgments. The 2025 levy included amounts extended for Education, Special Education, Operations & Maintenance, Debt Service, Transportation, Municipal Retirement, and Social Security funds.

Purpose	Legal Maximum	2025 District Rate
Education	3.50	2.850734
Liability Insurance	As Needed	0
Special Education	0.400	0.063528
Operations & Maintenance	0.550	0.327625
Life Safety	0.100	0
Leasing Facilities	0.100	0
Debt Service	As Needed	0.073888
Transportation	As Needed	0.092183
Municipal Retirement	As Needed	0.034156
Social Security	As Needed	0.038244
Capital Projects	0.05	0
Recapture	As Needed	0.040641
Total Rate		3.520999

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

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

Property Tax Extension Limitation Law (PTELL)

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

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

Tax Increment Financing (TIF) Districts

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

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

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

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

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

Property Assessment

Illinois law requires all assessment officials to determine the valuation of property as of January 1 of the tax year using sales data from the prior three years. Thus, values for the 2025 tax year were determined as of January 1, 2025 using sales from 2022, 2023 and 2024. This creates a lag which eases the effects of market swings—providing stability to the assessment system. However, it means that assessed values will be understated during periods of rising market values, and overstated when market values are falling.

Every four years the assessor does a general assessment utilizing a combination of the three traditional approaches to value. These three methods are the cost approach (what it would cost to build a house today), the market or sales comparison approach (which analyzes similar properties that have sold recently where both buyer and seller acted without undue pressure in negotiating the price), and the income approach (most often used for commercial/industrial property). The most recent general assessment in Lake County, Illinois was in tax year 2025 for taxes payable in the 2026 levy year.

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

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

Investment Income

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

Student Fees

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

State Revenue

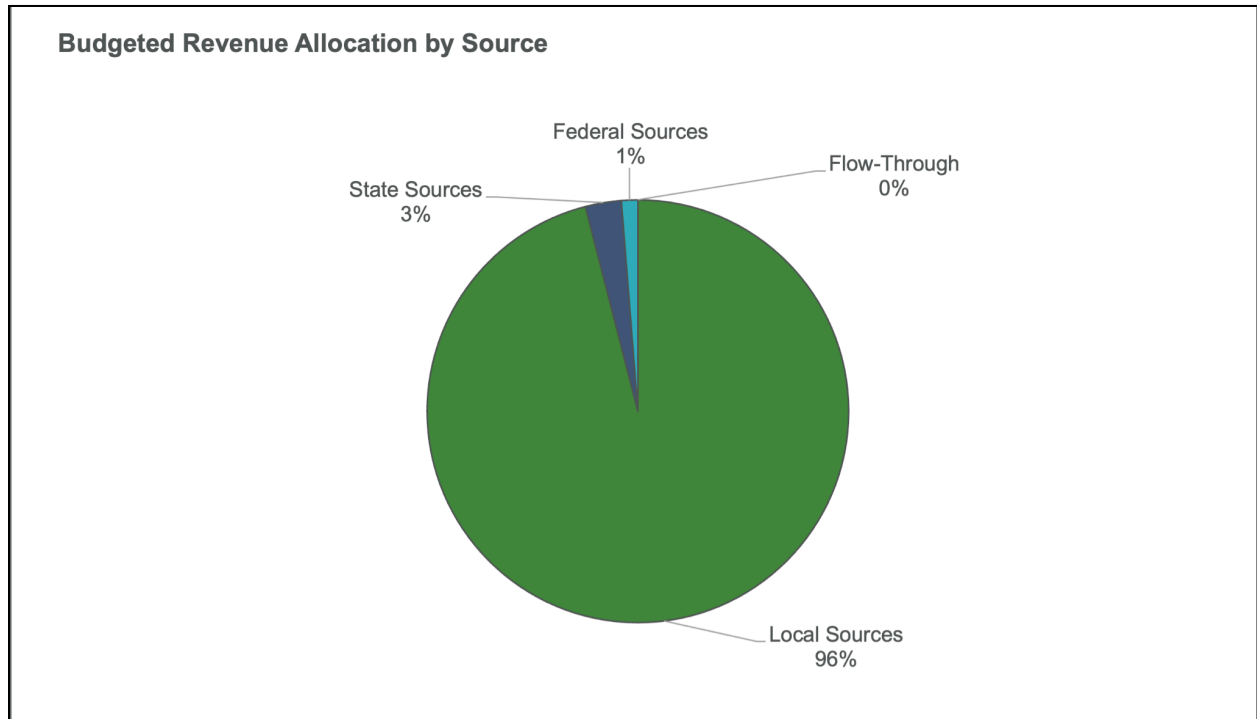
In 2007-08 the District began proactively allocating General State Aid and, later, Evidence Based Funding and replacement taxes (which are a replacement of local revenue collected and disbursed by the State) to the Capital Projects fund instead of Operating funds. This shift reduced the District's reliance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

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

Federal Revenue

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

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



EXPENDITURE ASSUMPTIONS

Certified Staff (DEA) Salary Costs

Enrollment is expected to increase by 50 students from 2025-26 to 2026-27. Enrollment is anticipated to continue this upward trend until 2030-31. However, certified staff for 2026-27 are projected to decrease by 4.70 FTE because staffing models for elementary and middle grades are responsive to enrollment shifts and section sizes.

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

Non-Certified Staff (DESSA) Salary Costs

The salary costs for Deerfield Educational Support Staff Association (DESSA) members are projected based on salary increases noted in the collective bargaining agreement between the Board and DESSA. In May of 2022, the Board of Education ratified a new five-year agreement with DESSA. Support staff levels for 2026-27 are projected to remain unchanged from the previous year.

Administrative Salary Costs

Administrative staff is projected to remain unchanged for 2026-27. The budget contemplates contractual salary and benefits totals that are known.

Employee Benefit Costs

Benefit costs are a significant source of expenditure inflation for many districts. Deerfield Public Schools District 109 belongs to an insurance cooperative and in the 2013-14 school year, modified the health insurance plan in an effort to keep costs manageable. For the 2026-27 school year, PPO premiums will increase 15.2% and HMO premiums will increase 16.4%. Additionally, dental plan premiums will increase by 3.9%.

Other Expenditures

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

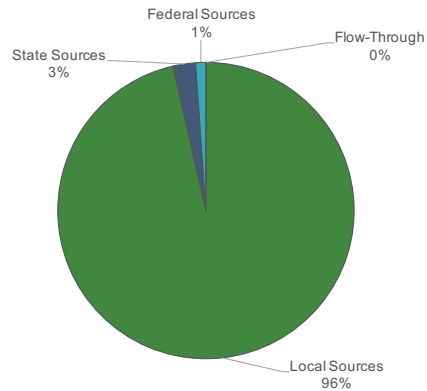
All Governmental Funds

Revenues By Source and Expenditures By Object

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$60,224,297	\$66,182,279	9.89%	\$68,793,541	3.95%	\$69,523,102	1.06%	\$77,586,339	11.60%	\$80,297,918	3.49%	\$82,378,242	2.59%	\$84,106,566	2.10%
State Sources	\$2,673,632	\$2,624,990	-1.82%	\$2,336,365	-11.00%	\$2,186,580	-6.41%	\$1,977,500	-9.56%	\$1,995,925	0.93%	\$2,014,534	0.93%	\$2,033,330	0.93%
Federal Sources	\$1,535,943	\$1,023,003	-33.40%	\$917,554	-10.31%	\$703,378	-23.34%	\$892,885	26.94%	\$910,743	2.00%	\$928,958	2.00%	\$947,537	2.00%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$64,433,872	\$69,830,272	8.38%	\$72,047,460	3.18%	\$72,413,060	0.51%	\$80,456,724	11.11%	\$83,204,586	3.42%	\$85,321,734	2.54%	\$87,087,433	2.07%
EXPENDITURES															
Salary	\$36,314,355	\$37,344,524	2.84%	\$37,876,528	1.42%	\$38,645,892	2.03%	\$39,465,857	2.12%	\$41,304,005	4.66%	\$42,751,168	3.50%	\$44,025,593	2.98%
Employee Benefits	\$7,541,000	\$8,339,599	10.59%	\$9,358,427	12.22%	\$9,628,000	2.88%	\$10,793,395	12.10%	\$11,111,814	2.95%	\$11,629,396	4.66%	\$12,157,784	4.54%
Purchased Services	\$9,369,716	\$8,889,941	-5.12%	\$10,031,705	12.84%	\$12,271,940	22.33%	\$16,819,652	37.06%	\$10,007,976	-40.50%	\$10,228,151	2.20%	\$10,453,171	2.20%
Supplies and Materials	\$2,221,676	\$1,999,387	-10.01%	\$2,288,444	14.46%	\$2,782,614	21.59%	\$3,160,541	13.58%	\$3,230,073	2.20%	\$3,301,135	2.20%	\$3,373,759	2.20%
Capital Outlay	\$7,479,539	\$5,244,081	-29.89%	\$5,223,331	-0.40%	\$6,663,875	27.58%	\$23,605,025	254.22%	\$91,285,792	286.72%	\$78,622,273	-13.87%	\$25,752,681	-67.25%
Other Objects	\$1,760,780	\$2,561,708	45.49%	\$2,317,453	-9.53%	\$8,910,349	284.49%	\$6,976,027	-21.71%	\$7,902,226	13.28%	\$7,949,823	0.60%	\$7,984,809	0.44%
Non-Capitalized Equipment	\$758,623	\$5,042	-99.34%	\$103,303	1948.85%	\$80,869	-21.72%	\$152,500	88.58%	\$155,855	2.20%	\$159,284	2.20%	\$162,788	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$65,846,866	\$64,384,282	-2.22%	\$67,199,191	4.37%	\$79,207,683	17.87%	\$101,417,998	28.04%	\$165,051,403	62.74%	\$155,101,618	-6.03%	\$104,283,108	-32.76%
SURPLUS/(DEFICIT)	(\$1,412,994)	\$5,445,990		\$4,848,269		(\$6,794,623)		(\$20,961,274)		(\$81,846,817)		(\$69,779,884)		(\$17,195,675)	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$1,625,348	\$9,000,000		\$9,250,000		\$110,173,421		\$11,500,000		\$11,500,000		\$95,286,443		\$5,000,000	
Other Financing Uses	(\$1,625,348)	(\$9,000,000)		(\$9,250,000)		(\$13,200,000)		(\$11,500,000)		(\$11,500,000)		(\$11,500,000)		(\$11,500,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$96,973,421		\$0		\$0		\$83,786,443		(\$6,500,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$1,412,994)	\$5,445,990		\$4,848,269		\$90,178,797		(\$20,961,274)		(\$81,846,817)		\$14,006,559		(\$23,695,675)	
BEGINNING FUND BALANCE	\$30,146,765	\$28,733,771		\$34,179,761		\$39,028,030		\$129,206,827		\$108,245,553		\$26,398,736		\$40,405,295	
ENDING FUND BALANCE	\$28,733,771	\$34,179,761		\$39,028,030		\$129,206,827		\$108,245,553		\$26,398,736		\$40,405,295		\$16,709,620	
FUND BALANCE AS % OF EXPENDITURES	43.64%	53.09%		58.08%		163.12%		106.73%		15.99%		26.05%		16.02%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	5.24	6.37		6.97		19.57		12.81		1.92		3.13		1.92	

All Governmental Funds

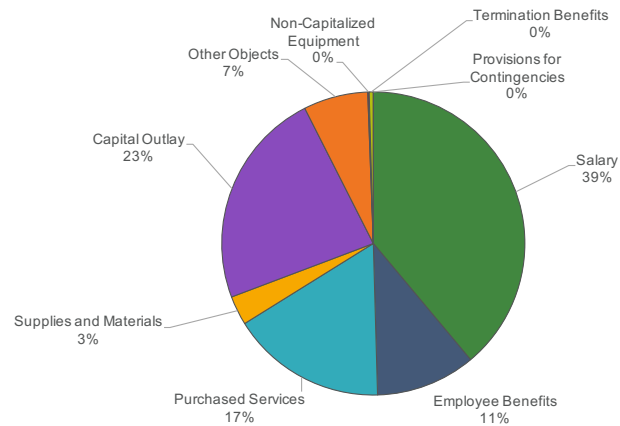
Budgeted Revenue Allocation by Source



Governmental Funds - Revenues

	FY 2026 ACTUAL	FY 2027 BUDGET	% Δ
Educational	\$59,136,586	\$61,230,062	3.54%
Operations and Maintenance	\$6,911,816	\$6,554,006	-5.18%
Transportation	\$1,739,495	\$2,087,404	20.00%
Municipal Retirement	\$1,223,436	\$1,543,982	26.20%
Capital Projects	\$1,982,223	\$5,211,712	162.92%
Debt Service	\$1,419,504	\$3,829,558	169.78%
Tort	\$0	\$0	
Life Safety	\$0	\$0	
Working Cash	\$0	\$0	
Total	\$72,413,060	\$80,456,724	11.11%

Budgeted Expense Allocation by Object



Governmental Funds - Expenditures

	FY 2026 ACTUAL	FY 2027 BUDGET	% Δ
Educational	\$54,040,708	\$56,300,413	4.18%
Operations and Maintenance	\$5,048,286	\$5,392,721	6.82%
Transportation	\$2,135,979	\$2,480,252	16.12%
Municipal Retirement	\$1,442,191	\$1,427,447	-1.02%
Capital Projects	\$7,894,251	\$29,802,137	277.52%
Debt Service	\$8,646,268	\$6,015,027	-30.43%
Tort	\$0	\$0	
Life Safety	\$0	\$0	
Working Cash	\$0	\$0	
Total	\$79,207,683	\$101,417,998	28.04%

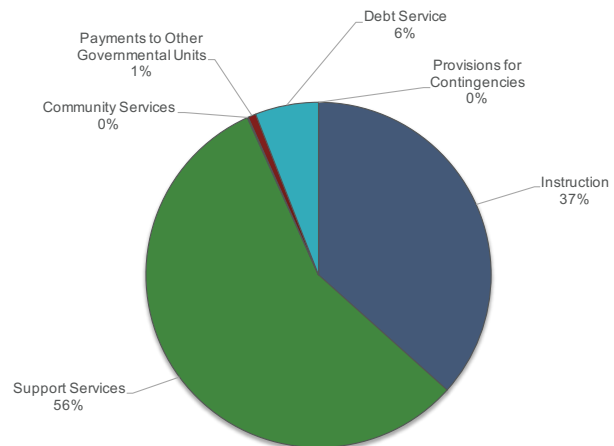
All Governmental Funds

Expenditures By Function

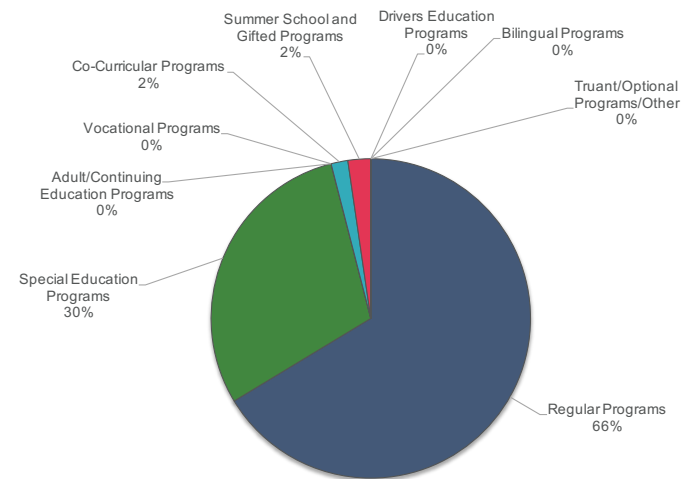
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$22,576,577	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,767,185	3.79%	\$24,644,043	3.69%	\$25,255,641	2.48%	\$26,576,662	5.23%	\$27,374,301	3.00%
Special Education Programs	\$8,933,360	\$9,198,177	2.96%	\$9,141,578	-0.62%	\$9,985,029	9.23%	\$11,013,216	10.30%	\$11,474,464	4.19%	\$11,914,885	3.84%	\$12,331,806	3.50%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$497,091	\$653,756	31.52%	\$710,362	8.66%	\$698,542	-1.66%	\$631,493	-9.60%	\$650,249	2.97%	\$669,563	2.97%	\$689,452	2.97%
Summer School and Gifted Programs	\$768,760	\$764,724	-0.53%	\$817,410	6.89%	\$832,458	1.84%	\$855,639	2.78%	\$893,543	4.43%	\$926,294	3.67%	\$957,740	3.39%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$32,775,788	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,283,214	5.11%	\$37,144,390	5.27%	\$38,273,897	3.04%	\$40,087,404	4.74%	\$41,353,299	3.16%
SUPPORT SERVICES															
Pupils	\$3,447,050	\$3,719,902	7.92%	\$4,189,165	12.61%	\$4,453,130	6.30%	\$4,649,484	4.41%	\$4,848,569	4.28%	\$5,028,365	3.71%	\$5,204,250	3.50%
Instructional Staff	\$4,121,191	\$4,488,570	8.91%	\$4,980,027	10.95%	\$4,475,572	-10.13%	\$4,369,511	-2.37%	\$4,547,418	4.07%	\$4,696,896	3.29%	\$4,828,457	2.80%
General Administration	\$2,355,856	\$2,373,451	0.75%	\$2,688,632	13.28%	\$2,893,223	7.61%	\$2,852,846	-1.40%	\$2,942,591	3.15%	\$3,026,752	2.86%	\$3,087,368	2.00%
School Administration	\$2,427,279	\$2,616,761	7.81%	\$2,942,000	12.43%	\$2,926,492	-0.53%	\$3,122,342	6.69%	\$3,270,604	4.75%	\$3,390,178	3.66%	\$3,467,509	2.28%
Business Operations	\$15,419,804	\$12,427,899	-19.40%	\$13,717,085	10.37%	\$16,706,959	21.80%	\$39,145,813	134.31%	\$100,028,387	155.53%	\$87,605,055	-12.42%	\$34,965,413	-60.09%
Central Administration	\$2,835,591	\$2,768,445	-2.37%	\$2,338,167	-15.54%	\$2,840,086	21.47%	\$3,260,882	14.82%	\$3,341,793	2.48%	\$3,421,479	2.38%	\$3,496,553	2.19%
Other	\$1,184	\$1,192	0.68%	\$3,671	207.97%	\$904	-75.38%	\$5,500	508.60%	\$5,661	2.93%	\$5,827	2.93%	\$5,997	2.93%
TOTAL SUPPORT SERVICES	\$30,607,955	\$28,396,220	-7.23%	\$30,858,747	8.67%	\$34,296,365	11.14%	\$57,406,379	67.38%	\$118,985,024	107.27%	\$107,174,552	-9.93%	\$55,055,548	-48.63%
COMMUNITY SERVICES	\$244,362	\$259,515	6.20%	\$305,038	17.54%	\$455,757	49.41%	\$93,201	-79.55%	\$96,700	3.75%	\$100,825	4.27%	\$105,079	4.22%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$589,013	\$779,605	32.36%	\$797,915	2.35%	\$526,079	-34.07%	\$759,000	44.27%	\$412,888	-45.60%	\$421,972	2.20%	\$431,255	2.20%
DEBT SERVICES	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$8,646,268	418.11%	\$6,015,027	-30.43%	\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$65,846,866	\$64,384,282	-2.22%	\$67,199,191	4.37%	\$79,207,683	17.87%	\$101,417,998	28.04%	\$165,051,403	62.74%	\$155,101,618	-6.03%	\$104,283,108	-32.76%

All Governmental Funds

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis



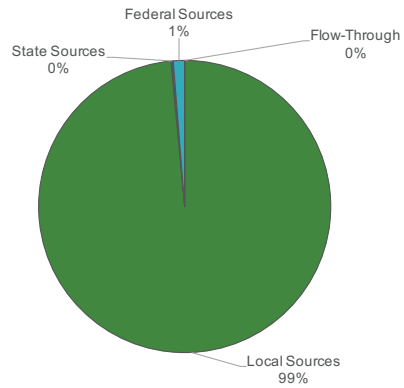
Operating Funds

Revenues By Source and Expenditures By Object

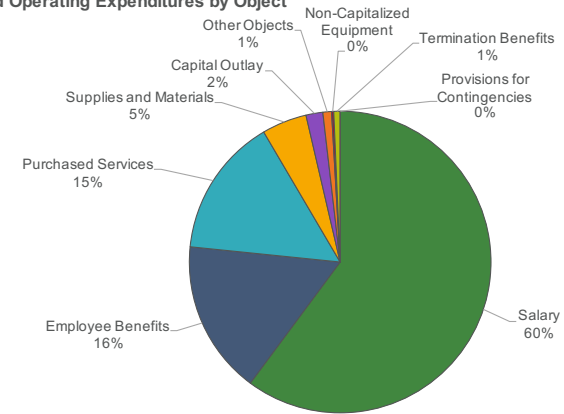
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$58,326,223	\$63,160,308	8.29%	\$66,415,224	5.15%	\$68,007,684	2.40%	\$70,345,069	3.44%	\$72,245,724	2.70%	\$74,323,821	2.88%	\$76,054,620	2.33%
State Sources	\$794,380	\$743,369	-6.42%	\$452,488	-39.13%	\$300,271	-33.64%	\$177,500	-40.89%	\$177,925	0.24%	\$178,354	0.24%	\$178,788	0.24%
Federal Sources	\$1,535,943	\$1,023,003	-33.40%	\$917,554	-10.31%	\$703,378	-23.34%	\$892,885	26.94%	\$910,743	2.00%	\$928,958	2.00%	\$947,537	2.00%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$60,656,546	\$64,926,680	7.04%	\$67,785,266	4.40%	\$69,011,332	1.81%	\$71,415,454	3.48%	\$73,334,392	2.69%	\$75,431,133	2.86%	\$77,180,945	2.32%
EXPENDITURES															
Salary	\$36,314,355	\$37,344,524	2.84%	\$37,876,528	1.42%	\$38,645,892	2.03%	\$39,465,857	2.12%	\$41,304,005	4.66%	\$42,751,168	3.50%	\$44,025,593	2.98%
Employee Benefits	\$7,541,000	\$8,339,599	10.59%	\$9,358,427	12.22%	\$9,628,000	2.88%	\$10,793,395	12.10%	\$11,111,814	2.95%	\$11,629,396	4.66%	\$12,157,784	4.54%
Purchased Services	\$9,369,716	\$8,889,941	-5.12%	\$10,031,705	12.84%	\$9,834,405	-1.97%	\$9,792,540	-0.43%	\$10,007,976	2.20%	\$10,228,151	2.20%	\$10,453,171	2.20%
Supplies and Materials	\$2,221,676	\$1,999,387	-10.01%	\$2,288,444	14.46%	\$2,782,614	21.59%	\$3,160,541	13.58%	\$3,230,073	2.20%	\$3,301,135	2.20%	\$3,373,759	2.20%
Capital Outlay	\$1,597,175	\$2,478,190	55.16%	\$1,357,167	-45.24%	\$1,147,240	-15.47%	\$1,185,000	3.29%	\$1,211,070	2.20%	\$1,237,714	2.20%	\$1,264,943	2.20%
Other Objects	\$131,032	\$918,110	600.68%	\$648,630	-29.35%	\$324,000	-50.05%	\$606,000	87.04%	\$619,332	2.20%	\$632,957	2.20%	\$646,882	2.20%
Non-Capitalized Equipment	\$758,623	\$5,042	-99.34%	\$103,303	1948.85%	\$80,869	-21.72%	\$152,500	88.58%	\$155,855	2.20%	\$159,284	2.20%	\$162,788	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$58,334,754	\$59,974,793	2.81%	\$61,664,204	2.82%	\$62,667,164	1.63%	\$65,600,834	4.68%	\$67,693,787	3.19%	\$70,400,193	4.00%	\$72,457,443	2.92%
SURPLUS/(DEFICIT)	\$2,321,792	\$4,951,887		\$6,121,062		\$6,344,168		\$5,814,621		\$5,640,605		\$5,030,940		\$4,723,502	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$4,500,000		\$4,500,000		\$4,500,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000	
Other Financing Uses	(\$1,625,348)	(\$9,000,000)		(\$9,250,000)		(\$13,200,000)		(\$11,500,000)		(\$11,500,000)		(\$11,500,000)		(\$11,500,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	(\$1,625,348)	(\$4,500,000)		(\$4,750,000)		(\$8,700,000)		(\$6,500,000)		(\$6,500,000)		(\$6,500,000)		(\$6,500,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	\$696,444	\$451,887		\$1,371,062		(\$2,355,832)		(\$685,379)		(\$859,395)		(\$1,469,060)		(\$1,776,498)	
BEGINNING FUND BALANCE	\$20,110,389	\$20,806,833		\$21,258,720		\$22,629,782		\$20,273,950		\$19,588,571		\$18,729,176		\$17,260,116	
ENDING FUND BALANCE	\$20,806,833	\$21,258,720		\$22,629,782		\$20,273,950		\$19,588,571		\$18,729,176		\$17,260,116		\$15,483,618	
FUND BALANCE AS % OF EXPENDITURES	35.67%	35.45%		36.70%		32.35%		29.86%		27.67%		24.52%		21.37%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	4.28	4.25		4.40		3.88		3.58		3.32		2.94		2.56	

Operating Funds

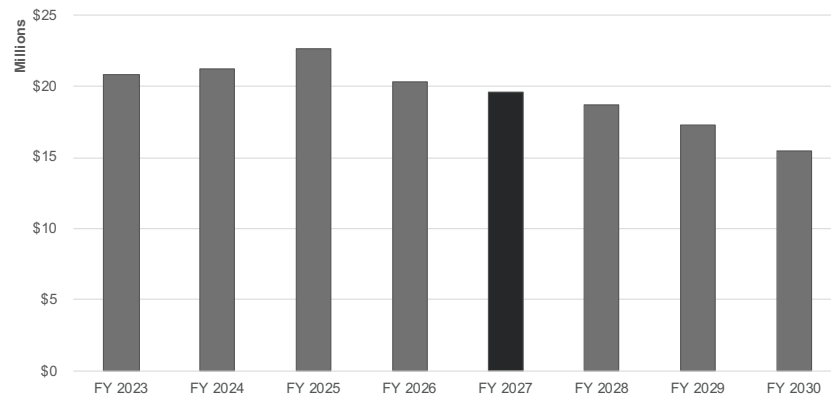
Budgeted Operating Revenues by Source



Budgeted Operating Expenditures by Object



Projected Year-End Balances | Operating Funds



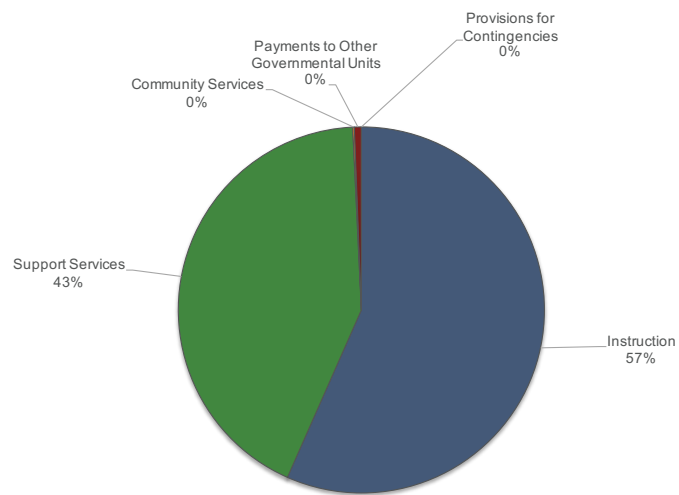
Operating Funds

Expenditures By Function

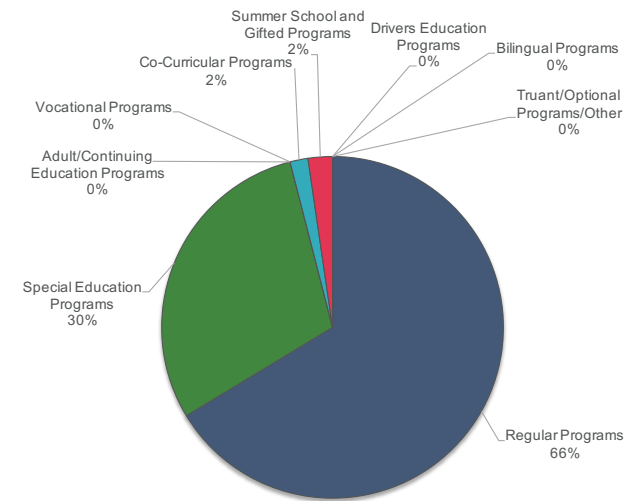
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$22,576,577	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,767,185	3.79%	\$24,644,043	3.69%	\$25,255,641	2.48%	\$26,576,662	5.23%	\$27,374,301	3.00%
Special Education Programs	\$8,933,360	\$9,198,177	2.96%	\$9,141,578	-0.62%	\$9,985,029	9.23%	\$11,013,216	10.30%	\$11,474,464	4.19%	\$11,914,885	3.84%	\$12,331,806	3.50%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$497,091	\$653,756	31.52%	\$710,362	8.66%	\$698,542	-1.66%	\$631,493	-9.60%	\$650,249	2.97%	\$669,563	2.97%	\$689,452	2.97%
Summer School and Gifted Programs	\$768,760	\$764,724	-0.53%	\$817,410	6.89%	\$832,458	1.84%	\$855,639	2.78%	\$893,543	4.43%	\$926,294	3.67%	\$957,740	3.39%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$32,775,788	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,283,214	5.11%	\$37,144,390	5.27%	\$38,273,897	3.04%	\$40,087,404	4.74%	\$41,353,299	3.16%
SUPPORT SERVICES															
Pupils	\$3,447,050	\$3,719,902	7.92%	\$4,189,165	12.61%	\$4,453,130	6.30%	\$4,649,484	4.41%	\$4,848,569	4.28%	\$5,028,365	3.71%	\$5,204,250	3.50%
Instructional Staff	\$4,121,191	\$4,488,570	8.91%	\$4,980,027	10.95%	\$4,475,572	-10.13%	\$4,369,511	-2.37%	\$4,547,418	4.07%	\$4,696,896	3.29%	\$4,828,457	2.80%
General Administration	\$2,355,856	\$2,373,451	0.75%	\$2,688,632	13.28%	\$2,893,223	7.61%	\$2,852,846	-1.40%	\$2,942,591	3.15%	\$3,026,752	2.86%	\$3,087,368	2.00%
School Administration	\$2,427,279	\$2,616,761	7.81%	\$2,942,000	12.43%	\$2,926,492	-0.53%	\$3,122,342	6.69%	\$3,270,604	4.75%	\$3,390,178	3.66%	\$3,467,509	2.28%
Business Operations	\$9,537,440	\$9,662,008	1.31%	\$9,850,921	1.96%	\$8,812,707	-10.54%	\$9,698,676	10.05%	\$9,953,665	2.63%	\$10,220,496	2.68%	\$10,477,675	2.52%
Central Administration	\$2,835,591	\$2,768,445	-2.37%	\$2,338,167	-15.54%	\$2,840,086	21.47%	\$3,260,882	14.82%	\$3,341,793	2.48%	\$3,421,479	2.38%	\$3,496,553	2.19%
Other	\$1,184	\$1,192	0.68%	\$3,671	207.97%	\$904	-75.38%	\$5,500	508.60%	\$5,661	2.93%	\$5,827	2.93%	\$5,997	2.93%
TOTAL SUPPORT SERVICES	\$24,725,591	\$25,630,329	3.66%	\$26,992,583	5.32%	\$26,402,114	-2.19%	\$27,959,242	5.90%	\$28,910,302	3.40%	\$29,789,992	3.04%	\$30,567,810	2.61%
COMMUNITY SERVICES	\$244,362	\$259,515	6.20%	\$305,038	17.54%	\$455,757	49.41%	\$93,201	-79.55%	\$96,700	3.75%	\$100,825	4.27%	\$105,079	4.22%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$589,013	\$779,605	32.36%	\$797,915	2.35%	\$526,079	-34.07%	\$404,000	-23.21%	\$412,888	2.20%	\$421,972	2.20%	\$431,255	2.20%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$58,334,754	\$59,974,793	2.81%	\$61,664,204	2.82%	\$62,667,164	1.63%	\$65,600,834	4.68%	\$67,693,787	3.19%	\$70,400,193	4.00%	\$72,457,443	2.92%

Operating Funds

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis



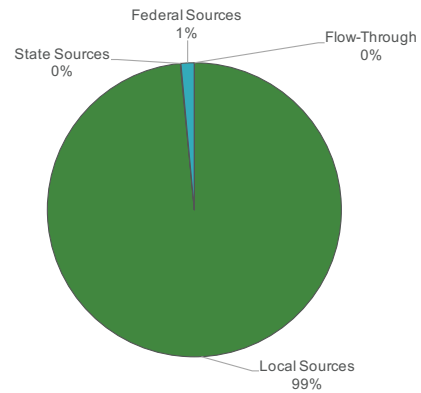
Educational Fund

Revenues By Source and Expenditures By Object

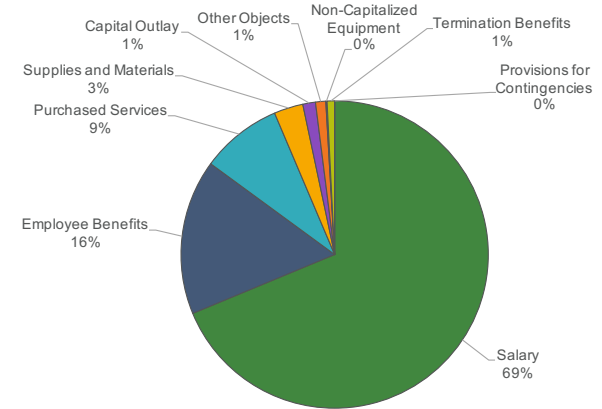
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$49,565,025	\$53,313,334	7.56%	\$56,283,247	5.57%	\$58,377,419	3.72%	\$60,294,677	3.28%	\$61,464,111	1.94%	\$62,894,297	2.33%	\$64,352,983	2.32%
State Sources	\$593,177	\$143,602	-75.79%	\$49,800	-65.32%	\$55,788	12.03%	\$42,500	-23.82%	\$42,925	1.00%	\$43,354	1.00%	\$43,788	1.00%
Federal Sources	\$1,535,943	\$1,023,003	-33.40%	\$917,554	-10.31%	\$703,378	-23.34%	\$892,885	26.94%	\$910,743	2.00%	\$928,958	2.00%	\$947,537	2.00%
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$51,694,145	\$54,479,939	5.39%	\$57,250,601	5.09%	\$59,136,586	3.29%	\$61,230,062	3.54%	\$62,417,779	1.94%	\$63,866,610	2.32%	\$65,344,308	2.31%
EXPENDITURES															
Salary	\$35,644,017	\$36,499,345	2.40%	\$37,051,336	1.51%	\$37,907,693	2.31%	\$38,702,686	2.10%	\$40,506,110	4.66%	\$41,921,309	3.49%	\$43,166,134	2.97%
Employee Benefits	\$6,298,371	\$7,067,288	12.21%	\$7,992,143	13.09%	\$8,032,837	0.51%	\$9,185,651	14.35%	\$9,515,864	3.59%	\$9,974,746	4.82%	\$10,449,866	4.76%
Purchased Services	\$4,302,531	\$3,783,693	-12.06%	\$4,287,868	13.32%	\$5,349,623	24.76%	\$4,813,285	-10.03%	\$4,919,177	2.20%	\$5,027,399	2.20%	\$5,138,002	2.20%
Supplies and Materials	\$1,473,509	\$1,084,704	-26.39%	\$1,203,335	10.94%	\$1,438,244	19.52%	\$1,725,291	19.96%	\$1,763,247	2.20%	\$1,802,039	2.20%	\$1,841,684	2.20%
Capital Outlay	\$123,897	\$1,340,495	981.94%	\$978,146	-27.03%	\$776,033	-20.66%	\$750,000	-3.35%	\$766,500	2.20%	\$783,363	2.20%	\$800,597	2.20%
Other Objects	\$126,872	\$918,110	623.65%	\$648,630	-29.35%	\$264,088	-59.29%	\$606,000	129.47%	\$619,332	2.20%	\$632,957	2.20%	\$646,882	2.20%
Non-Capitalized Equipment	\$758,623	\$5,042	-99.34%	\$10,370	105.67%	\$48,046	363.32%	\$72,500	50.90%	\$74,095	2.20%	\$75,725	2.20%	\$77,391	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$49,128,997	\$50,698,677	3.20%	\$52,171,828	2.91%	\$54,040,708	3.58%	\$56,300,413	4.18%	\$58,217,987	3.41%	\$60,677,926	4.23%	\$62,493,079	2.99%
SURPLUS/(DEFICIT)	\$2,565,148	\$3,781,262		\$5,078,773		\$5,095,878		\$4,929,649		\$4,199,792		\$3,188,683		\$2,851,229	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$1,625,348)	(\$4,500,000)		(\$4,750,000)		(\$4,700,000)		(\$5,000,000)		(\$5,000,000)		(\$5,000,000)		(\$5,000,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	(\$1,625,348)	(\$4,500,000)		(\$4,750,000)		(\$4,700,000)		(\$5,000,000)		(\$5,000,000)		(\$5,000,000)		(\$5,000,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	\$939,800	(\$718,738)		\$328,773		\$395,878		(\$70,351)		(\$800,208)		(\$1,811,317)		(\$2,148,771)	
BEGINNING FUND BALANCE	\$17,653,422	\$18,593,222		\$17,874,484		\$18,203,257		\$18,599,135		\$18,528,784		\$17,728,575		\$15,917,259	
ENDING FUND BALANCE	\$18,593,222	\$17,874,484		\$18,203,257		\$18,599,135		\$18,528,784		\$17,728,575		\$15,917,259		\$13,768,487	
FUND BALANCE AS % OF EXPENDITURES	37.85%	35.26%		34.89%		34.42%		32.91%		30.45%		26.23%		22.03%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	4.54	4.23		4.19		4.13		3.95		3.65		3.15		2.64	

Educational Fund

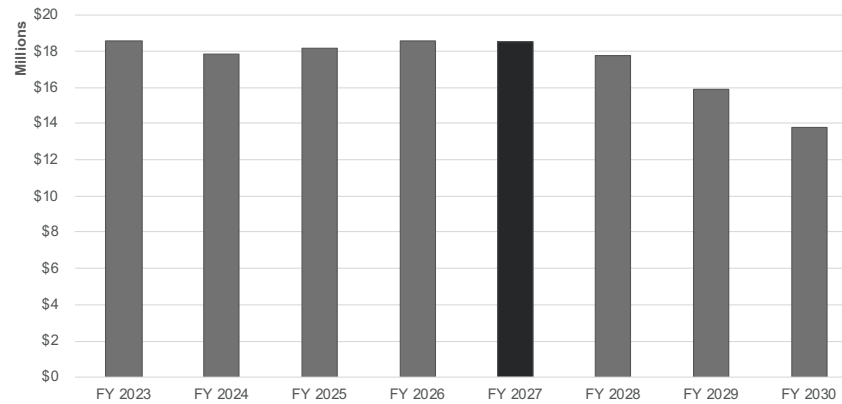
Budgeted Educational Revenues by Source



Budgeted Educational Expenditures by Object



Projected Year-End Balances | Educational Fund



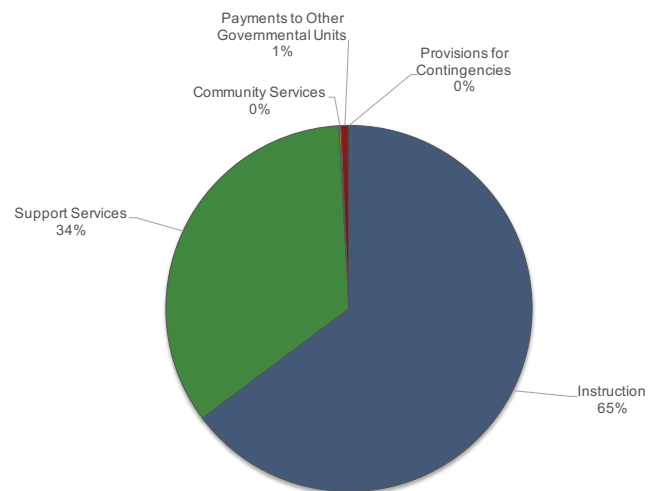
Educational Fund

Expenditures By Function

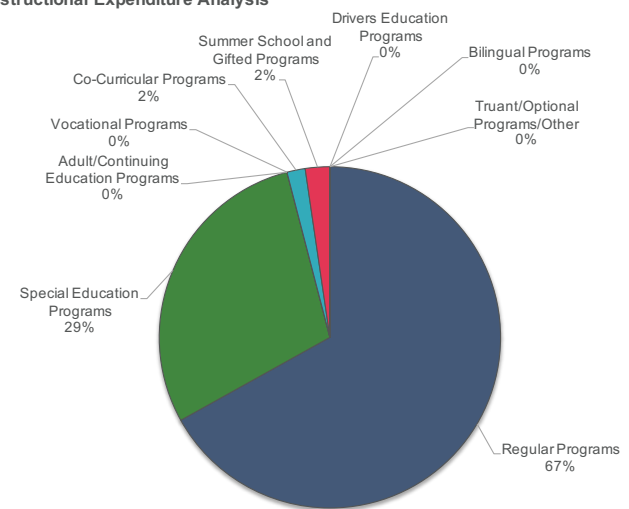
INSTRUCTION	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
Regular Programs	\$22,311,063	\$22,425,963	0.51%	\$22,629,365	0.91%	\$23,478,153	3.75%	\$24,407,603	3.96%	\$25,022,556	2.52%	\$26,335,410	5.25%	\$27,125,858	3.00%
Special Education Programs	\$8,604,589	\$8,857,512	2.94%	\$8,777,495	-0.90%	\$9,583,262	9.18%	\$10,584,082	10.44%	\$11,051,419	4.42%	\$11,477,018	3.85%	\$11,880,886	3.52%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$481,519	\$634,637	31.80%	\$688,854	8.54%	\$677,940	-1.58%	\$631,493	-6.85%	\$650,249	2.97%	\$669,563	2.97%	\$689,452	2.97%
Summer School and Gifted Programs	\$755,593	\$750,869	-0.63%	\$800,350	6.59%	\$814,697	1.79%	\$846,172	3.86%	\$884,210	4.50%	\$916,634	3.67%	\$947,793	3.40%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$32,152,764	\$32,668,981	1.61%	\$32,896,064	0.70%	\$34,554,053	5.04%	\$36,469,350	5.54%	\$37,608,435	3.12%	\$39,398,626	4.76%	\$40,643,988	3.16%
SUPPORT SERVICES															
Pupils	\$3,369,892	\$3,641,445	8.06%	\$4,104,226	12.71%	\$4,368,980	6.45%	\$4,565,486	4.50%	\$4,765,762	4.39%	\$4,942,657	3.71%	\$5,115,987	3.51%
Instructional Staff	\$4,025,670	\$4,398,369	9.26%	\$4,887,134	11.11%	\$4,414,747	-9.67%	\$4,308,333	-2.41%	\$4,487,108	4.15%	\$4,634,472	3.28%	\$4,764,173	2.80%
General Administration	\$2,311,064	\$2,323,728	0.55%	\$2,635,920	13.43%	\$2,830,212	7.37%	\$2,788,897	-1.46%	\$2,879,550	3.25%	\$2,961,501	2.85%	\$3,020,173	1.98%
School Administration	\$2,341,584	\$2,529,395	8.02%	\$2,832,129	11.97%	\$2,676,080	-5.51%	\$3,003,482	12.23%	\$3,153,430	4.99%	\$3,268,899	3.66%	\$3,342,615	2.26%
Business Operations	\$1,287,113	\$1,357,303	5.45%	\$1,408,359	3.76%	\$1,486,614	5.56%	\$1,462,114	-1.65%	\$1,526,629	4.41%	\$1,583,738	3.74%	\$1,631,179	3.00%
Central Administration	\$2,835,591	\$2,768,445	-2.37%	\$2,338,167	-15.54%	\$2,840,086	21.47%	\$3,209,051	12.99%	\$3,290,697	2.54%	\$3,368,594	2.37%	\$3,442,091	2.18%
Other	\$1,184	\$1,127	-4.81%	\$3,454	206.48%	\$891	-74.21%	\$5,500	517.32%	\$5,661	2.93%	\$5,827	2.93%	\$5,997	2.93%
TOTAL SUPPORT SERVICES	\$16,172,098	\$17,019,812	5.24%	\$18,209,389	6.99%	\$18,617,610	2.24%	\$19,342,863	3.90%	\$20,108,838	3.96%	\$20,765,688	3.27%	\$21,322,215	2.68%
COMMUNITY SERVICES	\$215,122	\$230,279	7.05%	\$268,460	16.58%	\$402,879	50.07%	\$84,201	-79.10%	\$87,827	4.31%	\$91,641	4.34%	\$95,621	4.34%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$589,013	\$779,605	32.36%	\$797,915	2.35%	\$466,167	-41.58%	\$404,000	-13.34%	\$412,888	2.20%	\$421,972	2.20%	\$431,255	2.20%
PROVISIONS FOR CONTINGENCIES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$49,128,997	\$50,698,677	3.20%	\$52,171,828	2.91%	\$54,040,708	3.58%	\$56,300,413	4.18%	\$58,217,987	3.41%	\$60,677,926	4.23%	\$62,493,079	2.99%

Educational Fund

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis



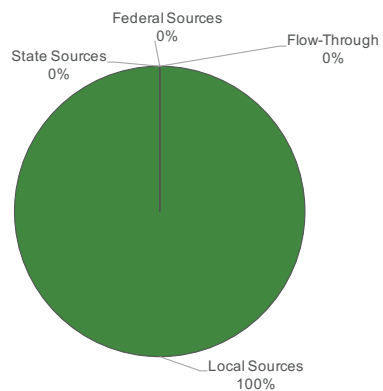
Operations and Maintenance Fund

Revenues By Source and Expenditures By Object

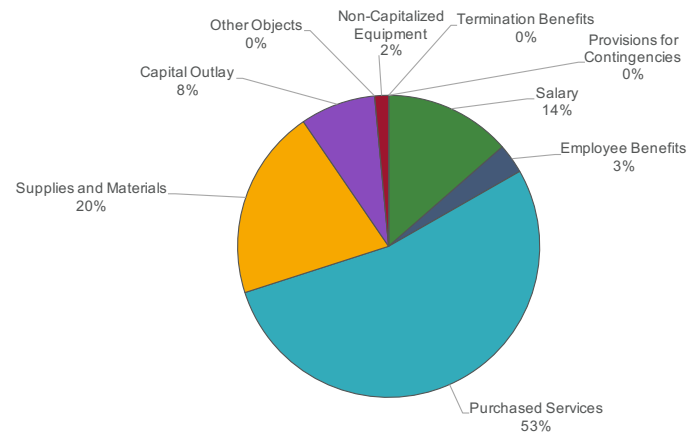
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$6,319,103	\$6,718,553	6.32%	\$6,933,675	3.20%	\$6,911,816	-0.32%	\$6,554,006	-5.18%	\$6,713,113	2.43%	\$7,268,713	8.28%	\$7,441,170	2.37%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$6,319,103	\$6,718,553	6.32%	\$6,933,675	3.20%	\$6,911,816	-0.32%	\$6,554,006	-5.18%	\$6,713,113	2.43%	\$7,268,713	8.28%	\$7,441,170	2.37%
EXPENDITURES															
Salary	\$612,592	\$780,845	27.47%	\$745,089	-4.58%	\$702,766	-5.68%	\$731,396	4.07%	\$764,770	4.56%	\$795,326	4.00%	\$823,458	3.54%
Employee Benefits	\$89,041	\$103,913	16.70%	\$101,037	-2.77%	\$143,634	42.16%	\$171,325	19.28%	\$179,347	4.68%	\$188,274	4.98%	\$197,631	4.97%
Purchased Services	\$2,922,816	\$3,048,879	4.31%	\$3,682,182	20.77%	\$2,591,032	-29.63%	\$2,874,500	10.94%	\$2,937,739	2.20%	\$3,002,369	2.20%	\$3,068,421	2.20%
Supplies and Materials	\$748,167	\$914,683	22.26%	\$1,085,109	18.63%	\$1,146,912	5.70%	\$1,100,500	-4.05%	\$1,124,711	2.20%	\$1,149,455	2.20%	\$1,174,743	2.20%
Capital Outlay	\$1,473,278	\$1,137,695	-22.78%	\$379,021	-66.69%	\$371,207	-2.06%	\$435,000	17.19%	\$444,570	2.20%	\$454,351	2.20%	\$464,346	2.20%
Other Objects	\$4,160	\$0	-100.00%	\$0		\$59,912		\$0	-100.00%	\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$92,933		\$32,823	-64.68%	\$80,000	143.73%	\$81,760	2.20%	\$83,559	2.20%	\$85,397	2.20%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$5,850,054	\$5,986,015	2.32%	\$6,085,371	1.66%	\$5,048,286	-17.04%	\$5,392,721	6.82%	\$5,532,897	2.60%	\$5,673,334	2.54%	\$5,813,997	2.48%
SURPLUS/(DEFICIT)	\$469,049	\$732,538		\$848,304		\$1,863,530		\$1,161,285		\$1,180,216		\$1,595,379		\$1,627,173	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$4,500,000		\$4,500,000		\$4,500,000		\$5,000,000		\$5,000,000		\$5,000,000		\$5,000,000	
Other Financing Uses	\$0	(\$4,500,000)		(\$4,500,000)		(\$8,500,000)		(\$6,500,000)		(\$6,500,000)		(\$6,500,000)		(\$6,500,000)	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		(\$4,000,000)		(\$1,500,000)		(\$1,500,000)		(\$1,500,000)		(\$1,500,000)	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	\$469,049	\$732,538		\$848,304		(\$2,136,470)		(\$338,715)		(\$319,784)		\$95,379		\$127,173	
BEGINNING FUND BALANCE	\$1,055,477	\$1,524,526		\$2,257,064		\$3,105,368		\$968,898		\$630,183		\$310,399		\$405,778	
ENDING FUND BALANCE	\$1,524,526	\$2,257,064		\$3,105,368		\$968,898		\$630,183		\$310,399		\$405,778		\$532,952	
FUND BALANCE AS % OF EXPENDITURES	26.06%	37.71%		51.03%		19.19%		11.69%		5.61%		7.15%		9.17%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	3.13	4.52		6.12		2.30		1.40		0.67		0.86		1.10	

Operations and Maintenance Fund

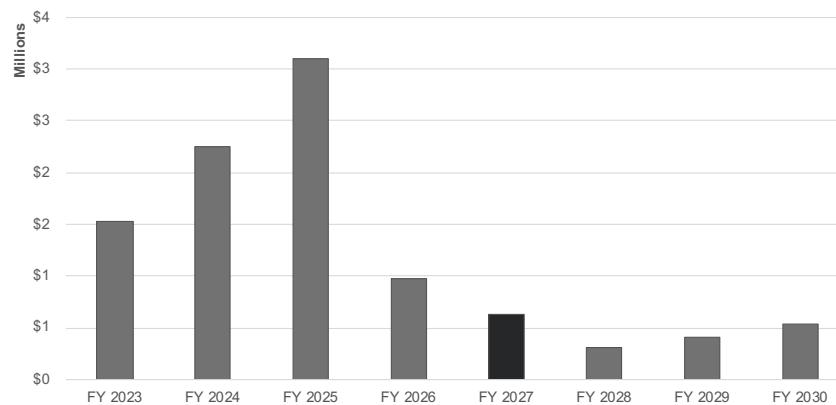
Budgeted Operations & Maintenance Revenues by Source



Budgeted Operations & Maintenance Expenditures by Object



Projected Year-End Balances | Operations and Maintenance Fund



Operations and Maintenance Fund

Expenditures By Function

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$5,850,054	\$5,986,015	2.32%	\$6,085,371	1.66%	\$4,988,374	-18.03%	\$5,392,721	8.11%	\$5,532,897	2.60%	\$5,673,334	2.54%	\$5,813,997	2.48%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$5,850,054	\$5,986,015	2.32%	\$6,085,371	1.66%	\$4,988,374	-18.03%	\$5,392,721	8.11%	\$5,532,897	2.60%	\$5,673,334	2.54%	\$5,813,997	2.48%
COMMUNITY SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$59,912		\$0	-100.00%	\$0		\$0		\$0	
TOTAL EXPENDITURES	\$5,850,054	\$5,986,015	2.32%	\$6,085,371	1.66%	\$5,048,286	-17.04%	\$5,392,721	6.82%	\$5,532,897	2.60%	\$5,673,334	2.54%	\$5,813,997	2.48%

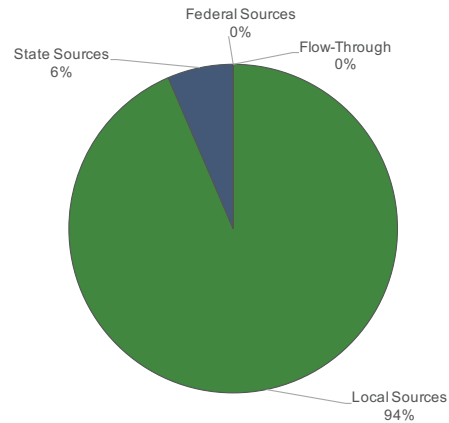
Transportation Fund

Revenues By Source and Expenditures By Object

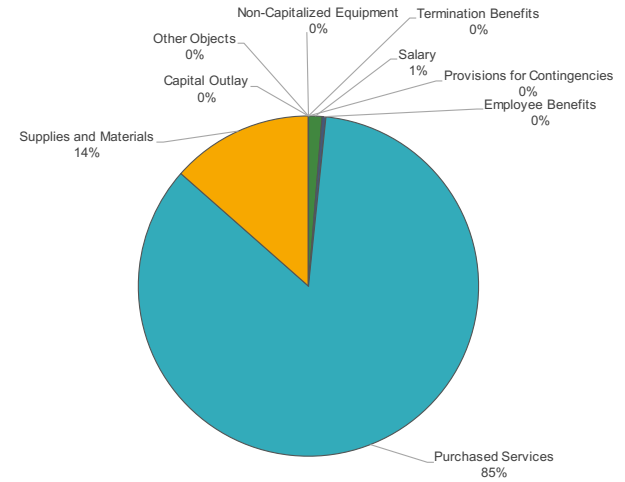
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$1,367,776	\$1,960,155	43.31%	\$2,048,092	4.49%	\$1,495,013	-27.00%	\$1,952,404	30.59%	\$2,490,256	27.55%	\$2,547,297	2.29%	\$2,610,979	2.50%
State Sources	\$201,203	\$599,767	198.09%	\$402,688	-32.86%	\$244,482	-39.29%	\$135,000	-44.78%	\$135,000	0.00%	\$135,000	0.00%	\$135,000	0.00%
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$1,568,979	\$2,559,922	63.16%	\$2,450,780	-4.26%	\$1,739,495	-29.02%	\$2,087,404	20.00%	\$2,625,256	25.77%	\$2,682,297	2.17%	\$2,745,979	2.37%
EXPENDITURES															
Salary	\$57,746	\$64,334	11.41%	\$80,103	24.51%	\$35,434	-55.77%	\$31,775	-10.33%	\$33,125	4.25%	\$34,533	4.25%	\$36,001	4.25%
Employee Benefits	\$1,796	\$4,084	127.39%	\$9,836	140.84%	\$9,339	-5.06%	\$8,972	-3.92%	\$9,409	4.87%	\$9,879	4.99%	\$10,371	4.98%
Purchased Services	\$2,144,369	\$2,057,369	-4.06%	\$2,061,655	0.21%	\$1,893,749	-8.14%	\$2,104,755	11.14%	\$2,151,060	2.20%	\$2,198,383	2.20%	\$2,246,747	2.20%
Supplies and Materials	\$0	\$0		\$0		\$197,458		\$334,750	69.53%	\$342,115	2.20%	\$349,641	2.20%	\$357,333	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$2,203,911	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,135,979	-0.73%	\$2,480,252	16.12%	\$2,535,709	2.24%	\$2,592,436	2.24%	\$2,650,452	2.24%
SURPLUS/(DEFICIT)	(\$634,932)	\$434,135		\$299,186		(\$396,484)		(\$392,849)		\$89,547		\$89,861		\$95,527	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$634,932)	\$434,135		\$299,186		(\$396,484)		(\$392,849)		\$89,547		\$89,861		\$95,527	
BEGINNING FUND BALANCE	\$963,802	\$328,870		\$763,005		\$1,062,191		\$665,707		\$272,858		\$362,406		\$452,267	
ENDING FUND BALANCE	\$328,870	\$763,005		\$1,062,191		\$665,707		\$272,858		\$362,406		\$452,267		\$547,794	
FUND BALANCE AS % OF EXPENDITURES	14.92%	35.89%		49.37%		31.17%		11.00%		14.29%		17.45%		20.67%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	1.79	4.31		5.92		3.74		1.32		1.72		2.09		2.48	

Transportation Fund

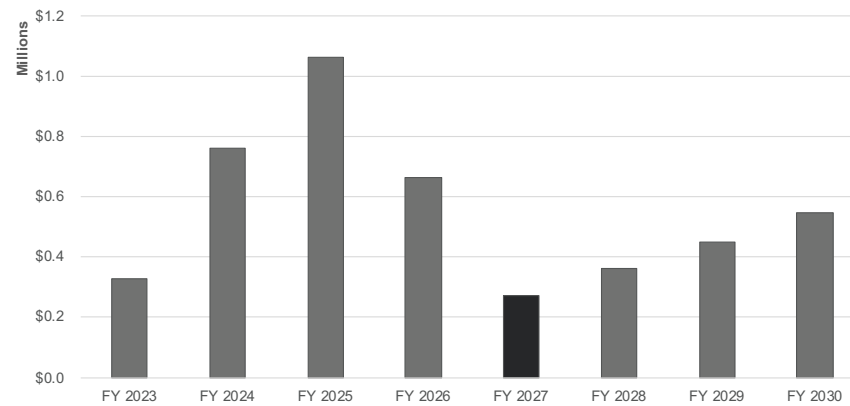
Budgeted Transportation Revenues by Source



Budgeted Transportation Expenditures by Object



Projected Year-End Balances | Transportation Fund



Transportation Fund

Expenditures By Function

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$2,203,911	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,135,979	-0.73%	\$2,480,252	16.12%	\$2,535,709	2.24%	\$2,592,436	2.24%	\$2,650,452	2.24%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$2,203,911	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,135,979	-0.73%	\$2,480,252	16.12%	\$2,535,709	2.24%	\$2,592,436	2.24%	\$2,650,452	2.24%
COMMUNITY SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$2,203,911	\$2,125,787	-3.54%	\$2,151,594	1.21%	\$2,135,979	-0.73%	\$2,480,252	16.12%	\$2,535,709	2.24%	\$2,592,436	2.24%	\$2,650,452	2.24%

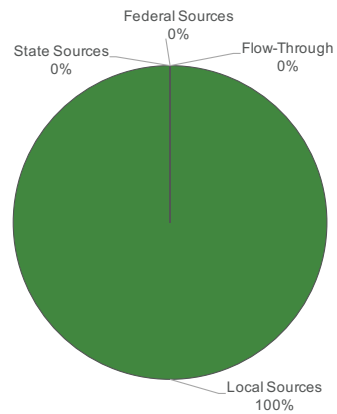
Municipal Retirement / Social Security Fund

Revenues By Source and Expenditures By Object

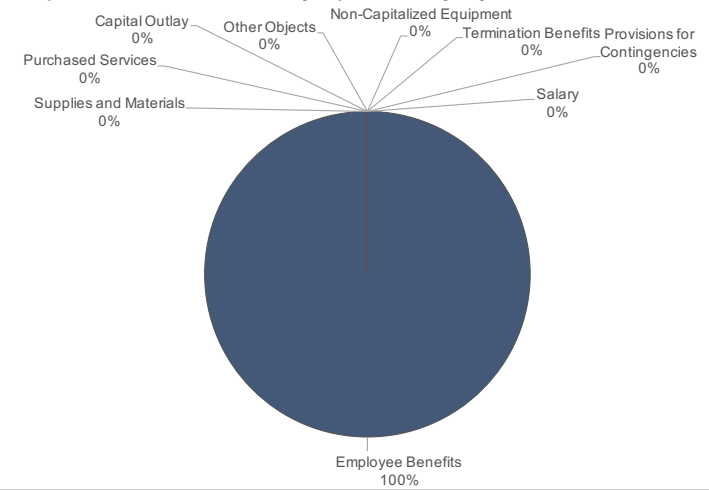
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$1,074,319	\$1,168,266	8.74%	\$1,150,210	-1.55%	\$1,223,436	6.37%	\$1,543,982	26.20%	\$1,578,243	2.22%	\$1,613,513	2.23%	\$1,649,488	2.23%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$1,074,319	\$1,168,266	8.74%	\$1,150,210	-1.55%	\$1,223,436	6.37%	\$1,543,982	26.20%	\$1,578,243	2.22%	\$1,613,513	2.23%	\$1,649,488	2.23%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$1,151,792	\$1,164,314	1.09%	\$1,255,411	7.82%	\$1,442,191	14.88%	\$1,427,447	-1.02%	\$1,407,193	-1.42%	\$1,456,497	3.50%	\$1,499,915	2.98%
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,151,792	\$1,164,314	1.09%	\$1,255,411	7.82%	\$1,442,191	14.88%	\$1,427,447	-1.02%	\$1,407,193	-1.42%	\$1,456,497	3.50%	\$1,499,915	2.98%
SURPLUS/(DEFICIT)	(\$77,473)	\$3,952		(\$105,201)		(\$218,755)		\$116,535		\$171,050		\$157,016		\$149,573	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$77,473)	\$3,952		(\$105,201)		(\$218,755)		\$116,535		\$171,050		\$157,016		\$149,573	
BEGINNING FUND BALANCE	\$437,688	\$360,215		\$364,167		\$258,966		\$40,211		\$156,746		\$327,796		\$484,812	
ENDING FUND BALANCE	\$360,215	\$364,167		\$258,966		\$40,211		\$156,746		\$327,796		\$484,812		\$634,385	
FUND BALANCE AS % OF EXPENDITURES	31.27%	31.28%		20.63%		2.79%		10.98%		23.29%		33.29%		42.29%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	3.75	3.75		2.48		0.33		1.32		2.80		3.99		5.08	

Municipal Retirement / Social Security Fund

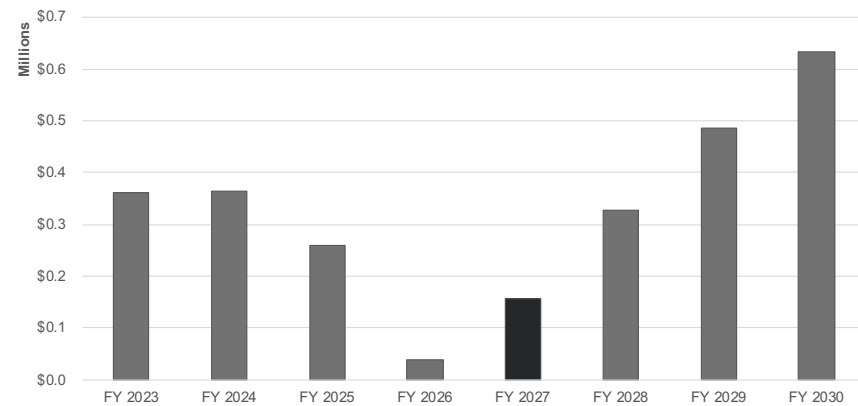
Budgeted Municipal Retirement / Social Security Revenues by Source



Budgeted Municipal Retirement / Social Security Expenditures by Object



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



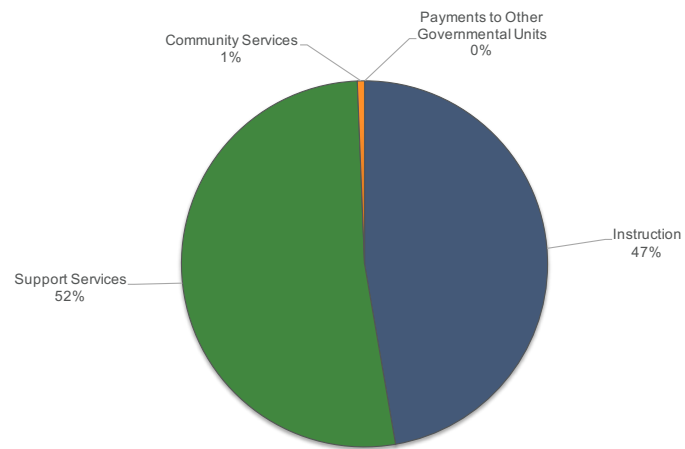
Municipal Retirement / Social Security Fund

Expenditures By Function

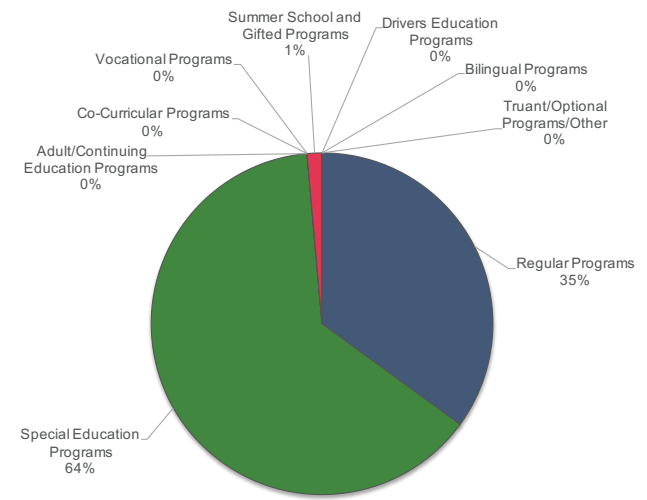
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$265,514	\$262,724	-1.05%	\$269,953	2.75%	\$289,032	7.07%	\$236,440	-18.20%	\$233,085	-1.42%	\$241,252	3.50%	\$248,443	2.98%
Special Education Programs	\$328,771	\$340,665	3.62%	\$364,083	6.87%	\$401,767	10.35%	\$429,134	6.81%	\$423,045	-1.42%	\$437,867	3.50%	\$450,920	2.98%
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$15,572	\$19,119	22.78%	\$21,508	12.50%	\$20,602	-4.21%	\$0	-100.00%	\$0		\$0		\$0	
Summer School and Gifted Programs	\$13,167	\$13,855	5.23%	\$17,060	23.13%	\$17,761	4.11%	\$9,467	-46.70%	\$9,333	-1.42%	\$9,660	3.50%	\$9,948	2.98%
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$623,024	\$636,363	2.14%	\$672,604	5.70%	\$729,162	8.41%	\$675,041	-7.42%	\$665,462	-1.42%	\$688,778	3.50%	\$709,311	2.98%
SUPPORT SERVICES															
Pupils	\$77,158	\$78,457	1.68%	\$84,939	8.26%	\$84,149	-0.93%	\$83,999	-0.18%	\$82,807	-1.42%	\$85,708	3.50%	\$88,263	2.98%
Instructional Staff	\$95,521	\$90,201	-5.57%	\$92,893	2.98%	\$60,825	-34.52%	\$61,178	0.58%	\$60,310	-1.42%	\$62,423	3.50%	\$64,284	2.98%
General Administration	\$44,792	\$49,723	11.01%	\$52,712	6.01%	\$63,011	19.54%	\$63,949	1.49%	\$63,042	-1.42%	\$65,250	3.50%	\$67,195	2.98%
School Administration	\$85,695	\$87,366	1.95%	\$109,871	25.76%	\$250,412	127.91%	\$118,860	-52.53%	\$117,174	-1.42%	\$121,279	3.50%	\$124,895	2.98%
Business Operations	\$196,362	\$192,903	-1.76%	\$205,597	6.58%	\$201,741	-1.88%	\$363,589	80.23%	\$358,430	-1.42%	\$370,988	3.50%	\$382,048	2.98%
Central Administration	\$0	\$0		\$0		\$0		\$51,831		\$51,095	-1.42%	\$52,886	3.50%	\$54,462	2.98%
Other	\$0	\$65		\$217	233.85%	\$13	-94.12%	\$0	-100.00%	\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$499,528	\$498,715	-0.16%	\$546,229	9.53%	\$660,151	20.86%	\$743,406	12.61%	\$732,858	-1.42%	\$758,535	3.50%	\$781,147	2.98%
COMMUNITY SERVICES	\$29,240	\$29,236	-0.01%	\$36,578	25.11%	\$52,878	44.56%	\$9,001	-82.98%	\$8,873	-1.42%	\$9,184	3.50%	\$9,458	2.98%
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,151,792	\$1,164,314	1.09%	\$1,255,411	7.82%	\$1,442,191	14.88%	\$1,427,447	-1.02%	\$1,407,193	-1.42%	\$1,456,497	3.50%	\$1,499,915	2.98%

Municipal Retirement / Social Security Fund

Budgeted Expenditure Analysis



Budgeted Instructional Expenditure Analysis



DEBT SERVICE FUND

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

By law, the total amount of debt a school district can issue is limited to 6.9% of its Equalized Assessed Valuation (EAV). However, a new state law effective in November 2025 allows school districts to issue voter-approved bonds without having them count against this debt limit. A public hearing is still required before issuing these bonds to ensure transparency and community input.

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

2025 EAV \$1,945,635,653 x State limit 6.9%	=	\$134,248,860	Statutory
Debt Limit			

Outstanding Long-term Debt as of 6/30/26	=	\$16,440,000
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Debt Margin =	\$117,808,860	(88% of capacity remaining)
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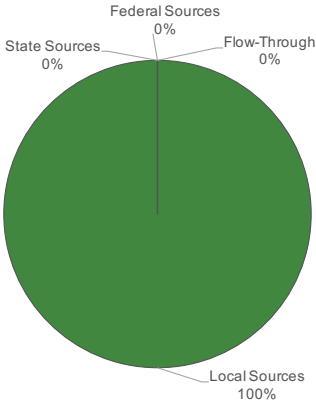
Debt Service Fund

Revenues By Source and Expenditures By Object

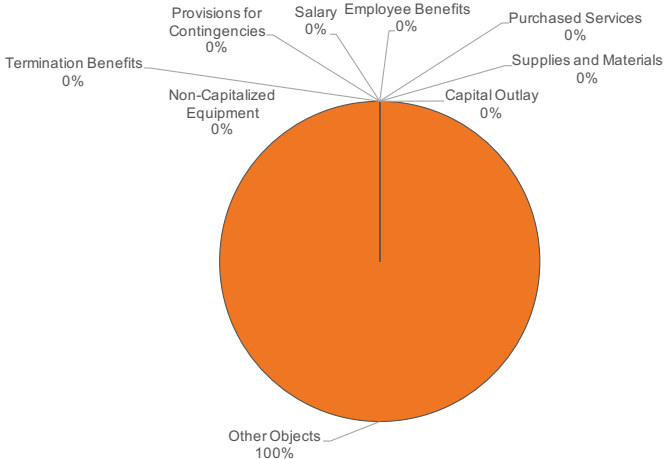
	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
REVENUES															
Local Sources	\$0	\$1,346,573		\$1,406,030	4.42%	\$1,419,504	0.96%	\$3,829,558	169.78%	\$7,406,608	93.41%	\$7,408,835	0.03%	\$7,406,360	-0.03%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$0	\$1,346,573		\$1,406,030	4.42%	\$1,419,504	0.96%	\$3,829,558	169.78%	\$7,406,608	93.41%	\$7,408,835	0.03%	\$7,406,360	-0.03%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$59,919		\$0	-100.00%	\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$8,586,349	414.52%	\$6,015,027	-29.95%	\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$8,646,268	418.11%	\$6,015,027	-30.43%	\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
SURPLUS/(DEFICIT)	(\$1,629,748)	(\$297,025)		(\$262,793)		(\$7,226,764)		(\$2,185,469)		\$123,714		\$91,969		\$68,433	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$408,369	\$0		\$250,000		\$9,382,500		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$408,369	\$0		\$250,000		\$9,382,500		\$0		\$0		\$0		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$1,221,379)	(\$297,025)		(\$12,793)		\$2,155,736		(\$2,185,469)		\$123,714		\$91,969		\$68,433	
BEGINNING FUND BALANCE	\$1,715,108	\$493,729		\$196,704		\$183,911		\$2,339,647		\$154,178		\$277,893		\$369,862	
ENDING FUND BALANCE	\$493,729	\$196,704		\$183,911		\$2,339,647		\$154,178		\$277,893		\$369,862		\$438,295	
FUND BALANCE AS % OF EXPENDITURES	30.29%	11.97%		11.02%		27.06%		2.56%		3.82%		5.05%		5.97%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	3.64	1.44		1.32		3.25		0.31		0.46		0.61		0.72	

Debt Service Fund

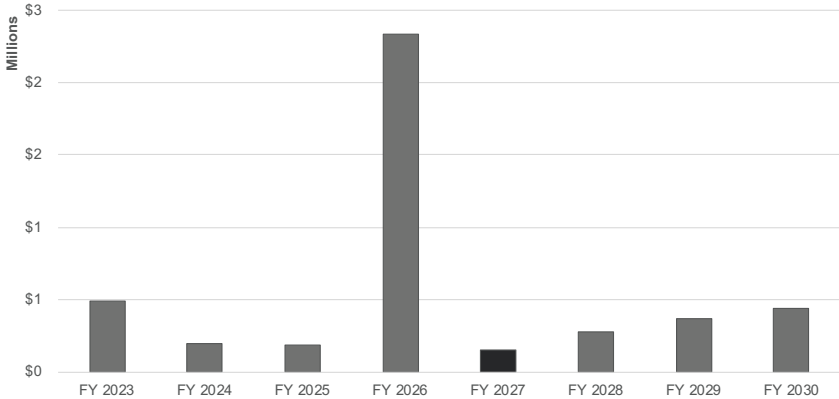
Budgeted Debt Service Revenues by Source



Budgeted Debt Service Expenditures by Object



Projected Year-End Balances | Debt Service Fund

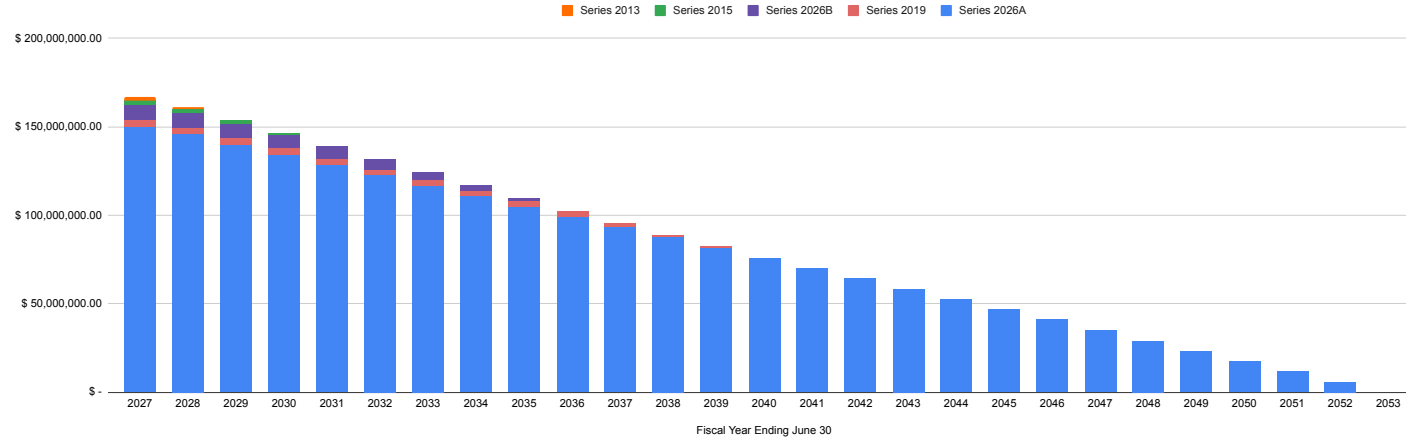


Debt Service Fund

Expenditures By Function

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
COMMUNITY SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
DEBT SERVICES	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$8,646,268	418.11%	\$6,015,027	-30.43%	\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
TOTAL EXPENDITURES	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$8,646,268	418.11%	\$6,015,027	-30.43%	\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%

Outstanding Bonded Debt (Including Interest Payments)



Year	SERIES 2013		SERIES 2015		SERIES 2019		SERIES 2026A		SERIES 2026B		Total All Issues		
Ending June 30	G.O. Limited School Bonds \$8,975,000 Issued Sept. 23, 2013 Callable 12/15/2023		G.O. Limited School Bonds \$9,270,000 Issued May 14, 2015 Callable 12/15/2024		G.O. Limited School Bonds \$2,915,000 Issued October 1, 2019 Callable 12/15/2028		G.O. School Bonds \$87,075,000 Issued June 2, 2026 Callable 12/15/2035		G.O. Limited School Bonds \$6,270,000 Issued June 2, 2026 Non-Callable		Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2027	\$ 1,275,000.00	\$ 51,700.00	\$ -	\$ 65,958.00	\$ -	\$ 72,000.00	\$ -	\$ 4,215,548.00	\$ -	\$ 324,821.00	\$ 1,275,000.00	\$ 4,730,027.00	\$ 6,005,027.00
2028	\$ 655,000.00	\$ 13,100.00	\$ 290,000.00	\$ 62,043.00	\$ -	\$ 72,000.00	\$ 1,855,000.00	\$ 4,022,251.00	\$ -	\$ 313,500.00	\$ 2,800,000.00	\$ 4,482,894.00	\$ 7,282,894.00
2029	\$ -	\$ -	\$ 1,010,000.00	\$ 44,240.00	\$ -	\$ 72,000.00	\$ 1,950,000.00	\$ 3,927,126.00	\$ -	\$ 313,500.00	\$ 2,960,000.00	\$ 4,356,866.00	\$ 7,316,866.00
2030	\$ -	\$ -	\$ 1,065,000.00	\$ 15,176.00	\$ -	\$ 72,000.00	\$ 2,045,000.00	\$ 3,827,251.00	\$ -	\$ 313,500.00	\$ 3,110,000.00	\$ 4,227,927.00	\$ 7,337,927.00
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,145,000.00	\$ 3,722,501.00	\$ 1,080,000.00	\$ 286,500.00	\$ 3,225,000.00	\$ 4,081,001.00	\$ 7,306,001.00
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,255,000.00	\$ 3,612,501.00	\$ 1,160,000.00	\$ 230,500.00	\$ 3,415,000.00	\$ 3,915,001.00	\$ 7,330,001.00
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,365,000.00	\$ 3,497,001.00	\$ 1,250,000.00	\$ 170,250.00	\$ 3,615,000.00	\$ 3,739,251.00	\$ 7,354,251.00
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,485,000.00	\$ 3,375,751.00	\$ 1,340,000.00	\$ 105,500.00	\$ 3,825,000.00	\$ 3,553,251.00	\$ 7,378,251.00
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,610,000.00	\$ 3,248,376.00	\$ 1,440,000.00	\$ 36,000.00	\$ 4,050,000.00	\$ 3,356,376.00	\$ 7,406,376.00
2036	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00	\$ 63,687.50	\$ 2,740,000.00	\$ 3,114,626.00	\$ -	\$ -	\$ 3,440,000.00	\$ 3,178,313.50	\$ 6,618,313.50
2037	\$ -	\$ -	\$ -	\$ -	\$ 725,000.00	\$ 46,312.50	\$ 2,880,000.00	\$ 2,974,126.00	\$ -	\$ -	\$ 3,605,000.00	\$ 3,020,438.50	\$ 6,625,438.50
2038	\$ -	\$ -	\$ -	\$ -	\$ 735,000.00	\$ 28,062.50	\$ 3,020,000.00	\$ 2,826,626.00	\$ -	\$ -	\$ 3,755,000.00	\$ 2,854,688.50	\$ 6,609,688.50
2039	\$ -	\$ -	\$ -	\$ -	\$ 755,000.00	\$ 9,437.50	\$ 3,170,000.00	\$ 2,671,876.00	\$ -	\$ -	\$ 3,925,000.00	\$ 2,681,313.50	\$ 6,606,313.50
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ 5,839,376.00
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ 5,838,626.00
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ 5,829,376.00
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ 5,826,251.00
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ 5,843,876.00
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ 5,838,676.00
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ 5,834,138.00
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ 5,826,900.00
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ 5,813,125.00
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ 5,809,538.00
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ 5,806,051.00
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ 5,802,213.00
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ 5,797,575.00
2053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,930,000.00	\$ 64,800.00	\$ 2,365,000.00	\$ 187,417.00	\$ 2,915,000.00	\$ 795,500.00	\$ 87,075,000.00	\$ 63,186,281.00	\$ 6,270,000.00	\$ 2,094,071.00	\$ 100,555,000.00	\$ 66,328,069.00	\$ 166,883,069.00
											Amount Available in Debt Service Fund as of June 30, 2026		
											\$ 134,977.00		
											Amount to be Provided for Payment of General Long-Term Debt		
											\$ 166,748,092.00		

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

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

Series 2019 partially refunded 2010 bonds to take advantage of more favorable market conditions

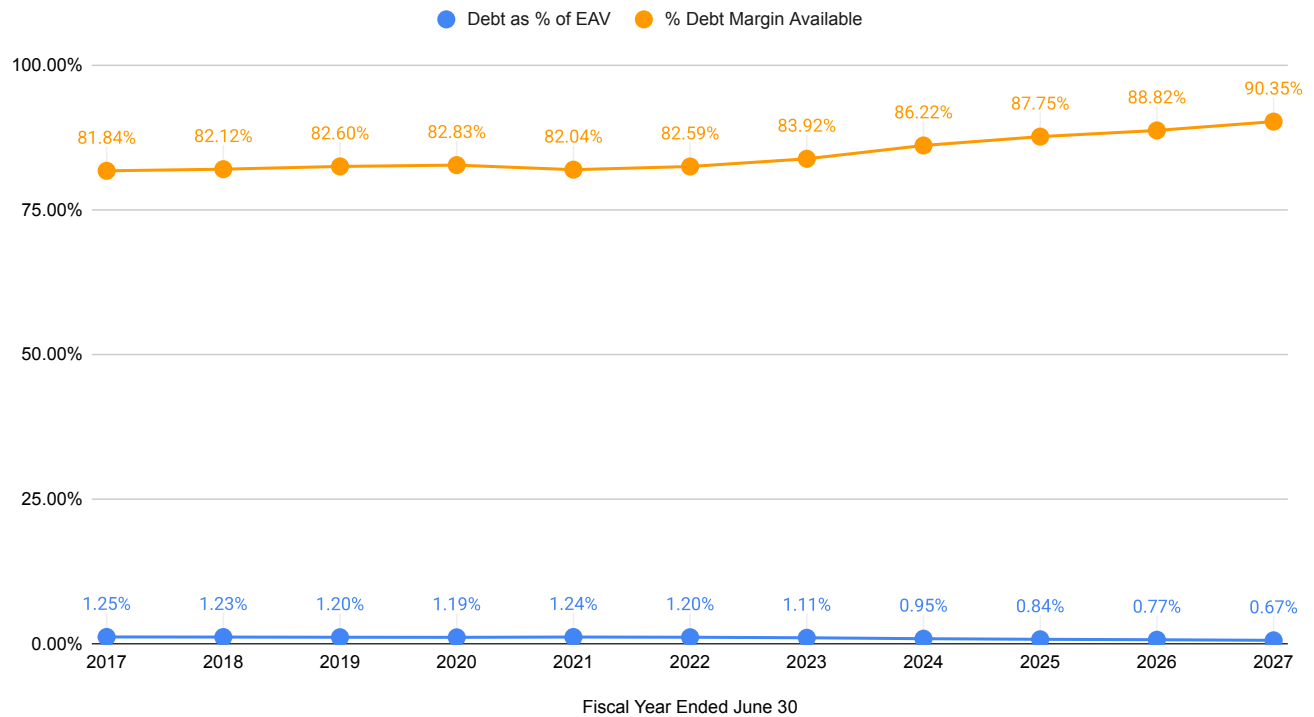
Series 2026A were referendum bonds issued with voter approval in the March 17, 2026 general primary election

Series 2026B partially refunded Series 2015 bonds to take advantage of more favorable interest rates

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

FISCAL YEAR ENDED JUNE 30	EQUALIZED ASSESSED VALUATION (EAV)	STATUTORY DEBT LIMITATION (6.9% OF EAV)	BONDED DEBT	BONDED DEBT % OF EAV	% DEBT MARGIN AVAILABLE
2027	\$2,024,239,333.38	\$ 139,672,514.00	\$ 13,480,000.00	0.67%	90.35%
2026	\$1,984,548,366.06	\$ 136,933,837.26	\$ 15,310,000.00	0.77%	88.82%
2025	\$1,945,635,653.00	\$ 134,248,860.06	\$ 16,440,000.00	0.84%	87.75%
2024	\$1,840,762,479.00	\$ 127,012,611.05	\$ 17,500,000.00	0.95%	86.22%
2023	\$1,752,844,570.00	\$ 120,946,275.33	\$ 19,450,000.00	1.11%	83.92%
2022	\$1,692,413,846.00	\$ 116,776,555.37	\$ 20,335,000.00	1.20%	82.59%
2021	\$1,640,715,085.00	\$ 113,209,340.87	\$ 20,335,000.00	1.24%	82.04%
2020	\$1,671,243,562.00	\$ 115,315,805.78	\$ 19,805,000.00	1.19%	82.83%
2019	\$1,718,146,856.00	\$ 118,552,133.06	\$ 20,630,000.00	1.20%	82.60%
2018	\$1,704,071,366.00	\$ 117,580,924.25	\$ 21,020,000.00	1.23%	82.12%
2017	\$1,705,504,276.00	\$ 117,679,795.04	\$ 21,370,000.00	1.25%	81.84%

Bonded Debt Margin



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

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

	PROJECTED BALANCE JUNE 30, 2026	PROJECTED TO ADD	PROJECTED TO RETIRE/DEFEASE	PROJECTED BALANCE JUNE 30, 2027	PRINCIPAL DUE IN 2026-27	INTEREST DUE IN 2026-27
SERIES 2013 GENERAL OBLIGATION LIMITED SCHOOL BONDS	\$ 1,930,000.00	\$ -	\$ 1,275,000.00	\$ 655,000.00	\$ 1,275,000.00	\$ 51,700.00
SERIES 2015 GENERAL OBLIGATION LIMITED SCHOOL BONDS	\$ 2,365,000.00	\$ -	\$ -	\$ 2,365,000.00	\$ -	\$ 65,958.00
SERIES 2019 GENERAL OBLIGATION LIMITED SCHOOL BONDS	\$ 2,915,000.00	\$ -	\$ -	\$ 2,915,000.00	\$ -	\$ 72,000.00
SERIES 2026A GENERAL OBLIGATION SCHOOL BONDS	\$ 87,075,000.00	\$ -	\$ -	\$ 87,075,000.00	\$ -	\$ 4,215,548.00
SERIES 2026B GENERAL OBLIGATION LIMITED SCHOOL BONDS	\$ 6,270,000.00	\$ -	\$ -	\$ 6,270,000.00	\$ -	\$ 324,821.00
OTHER POST EMPLOYMENT OBLIGATIONS*	\$ 13,400,813.00	\$ -	\$ -	\$ 13,735,833.33	\$ -	\$ -
	<u>\$ 113,955,813.00</u>	<u>\$ -</u>	<u>\$ 1,275,000.00</u>	<u>\$ 113,015,833.33</u>	<u>\$ 1,275,000.00</u>	<u>\$ 4,730,027.00</u>

*See 2025 Annual Comprehensive Finance Report - Page 47

CAPITAL PROJECT FUND

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

On the March 17, 2026 ballot, District 109 voters approved the \$87.78 million Redefine 109 referendum, securing critical funding for long-term capital improvement projects. Together with \$87.79 million in operating budget-backed alternate bonds and \$51.3 million from the District's fund balance, these resources provide the financial foundation for the District's multi-year facilities plan. Major projects include replacing the aging Walden and Wilmot Elementary School facilities with newly constructed campuses, completing comprehensive renovations and additions at Kipling and South Park Elementary Schools, and implementing targeted modernizations at Caruso and Shepard Middle Schools.

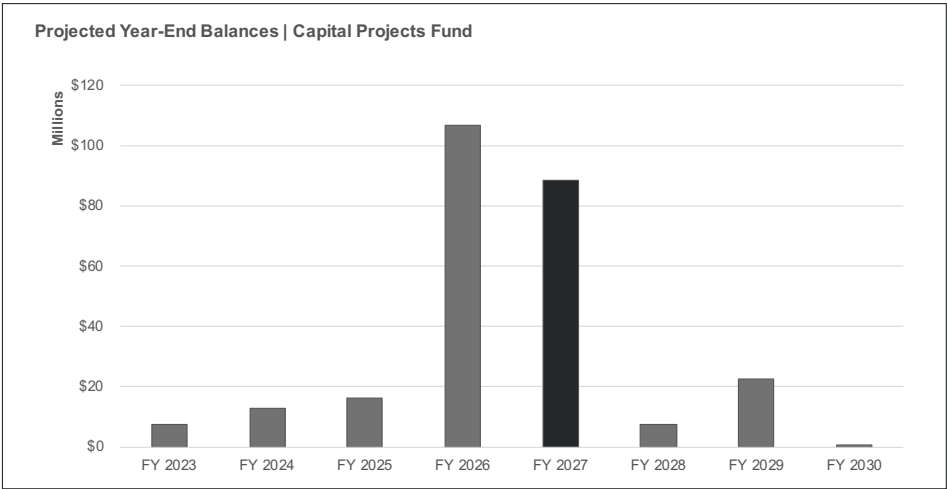
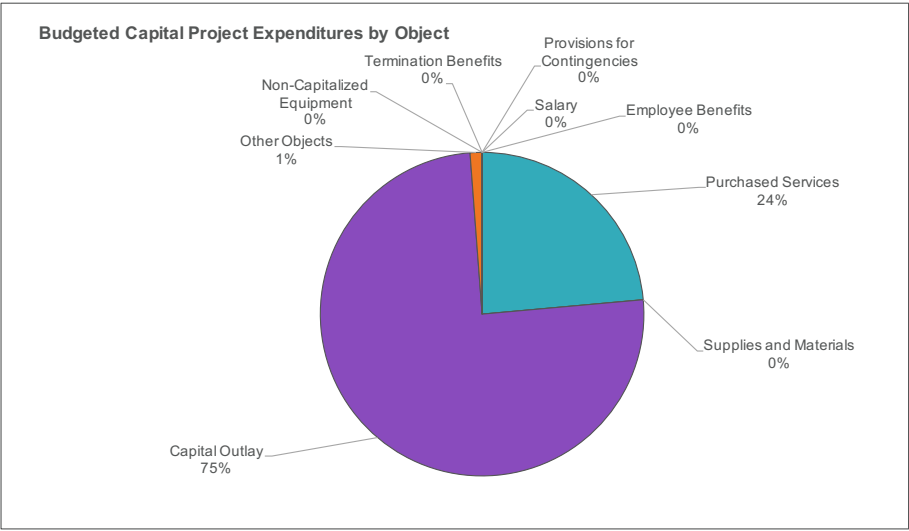
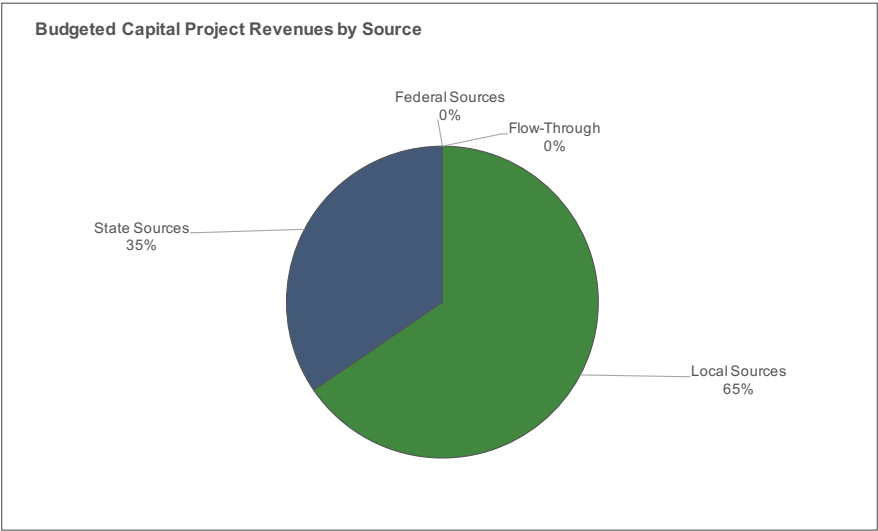
The 2026–27 budget allocates \$29.8 million toward these capital improvement initiatives. Construction activities during the 2026–27 fiscal year will primarily focus on targeted modernizations at Caruso and Shepard Middle Schools, ensuring greater facility alignment across both campuses. Construction of the new Walden and Wilmot Elementary School campuses is anticipated to begin in March 2027.

Capital Projects Fund

Revenues By Source and Expenditures By Object

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	ESTIMATE FY 2028	% Δ	ESTIMATE FY 2029	% Δ	ESTIMATE FY 2030	% Δ
REVENUES															
Local Sources	\$1,898,074	\$1,675,398	-11.73%	\$972,287	-41.97%	\$95,914	-90.14%	\$3,411,712	3457.04%	\$645,586	-81.08%	\$645,586	0.00%	\$645,586	0.00%
State Sources	\$1,879,252	\$1,881,621	0.13%	\$1,883,877	0.12%	\$1,886,309	0.13%	\$1,800,000	-4.58%	\$1,818,000	1.00%	\$1,836,180	1.00%	\$1,854,542	1.00%
Federal Sources	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Flow-Through	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUES	\$3,777,326	\$3,557,019	-5.83%	\$2,856,164	-19.70%	\$1,982,223	-30.60%	\$5,211,712	162.92%	\$2,463,586	-52.73%	\$2,481,766	0.74%	\$2,500,127	0.74%
EXPENDITURES															
Salary	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$2,377,617		\$7,027,112	195.55%	\$0	-100.00%	\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$5,882,364	\$2,765,891	-52.98%	\$3,866,164	39.78%	\$5,516,635	42.69%	\$22,420,025	306.41%	\$90,074,722	301.76%	\$77,384,559	-14.09%	\$24,487,738	-68.36%
Other Objects	\$0	\$0		\$0		\$0		\$355,000		\$0	-100.00%	\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$5,882,364	\$2,765,891	-52.98%	\$3,866,164	39.78%	\$7,894,251	104.19%	\$29,802,137	277.52%	\$90,074,722	202.24%	\$77,384,559	-14.09%	\$24,487,738	-68.36%
SURPLUS/(DEFICIT)	(\$2,105,038)	\$791,128		(\$1,010,000)		(\$5,912,028)		(\$24,590,426)		(\$87,611,137)		(\$74,902,794)		(\$21,987,611)	
OTHER FINANCING SOURCES/(USES)															
Other Financing Sources	\$1,216,979	\$4,500,000		\$4,500,000		\$96,290,921		\$6,500,000		\$6,500,000		\$90,286,443		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FINANCING SOURCES/(USES)	\$1,216,979	\$4,500,000		\$4,500,000		\$96,290,921		\$6,500,000		\$6,500,000		\$90,286,443		\$0	
SURPLUS/(DEFICIT) WITH OTHER SOURCES/(USES)	(\$888,059)	\$5,291,128		\$3,490,000		\$90,378,893		(\$18,090,426)		(\$81,111,137)		\$15,383,649		(\$21,987,611)	
BEGINNING FUND BALANCE	\$8,321,268	\$7,433,209		\$12,724,337		\$16,214,337		\$106,593,230		\$88,502,805		\$7,391,668		\$22,775,317	
ENDING FUND BALANCE	\$7,433,209	\$12,724,337		\$16,214,337		\$106,593,230		\$88,502,805		\$7,391,668		\$22,775,317		\$787,706	
FUND BALANCE AS % OF EXPENDITURES	126.36%	460.04%		419.39%		1350.26%		296.97%		8.21%		29.43%		3.22%	
FUND BALANCE AS # OF MONTHS OF EXPENDITURES	15.16	55.21		50.33		162.03		35.64		0.98		3.53		0.39	

Capital Projects Fund



Capital Projects Fund

Expenditures By Function

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
INSTRUCTION															
Regular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Special Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Co-Curricular Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Summer School and Gifted Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Drivers Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Truant/Optional Programs/Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL INSTRUCTION	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
SUPPORT SERVICES															
Pupils	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Instructional Staff	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
General Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
School Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Business Operations	\$5,882,364	\$2,765,891	-52.98%	\$3,866,164	39.78%	\$7,894,251	104.19%	\$29,447,137	273.02%	\$90,074,722	205.89%	\$77,384,559	-14.09%	\$24,487,738	-68.36%
Central Administration	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL SUPPORT SERVICES	\$5,882,364	\$2,765,891	-52.98%	\$3,866,164	39.78%	\$7,894,251	104.19%	\$29,447,137	273.02%	\$90,074,722	205.89%	\$77,384,559	-14.09%	\$24,487,738	-68.36%
COMMUNITY SERVICES	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
PAYMENTS TO OTHER GOVERNMENTAL UNITS	\$0	\$0		\$0		\$0		\$355,000		\$0	-100.00%	\$0		\$0	
TOTAL EXPENDITURES	\$5,882,364	\$2,765,891	-52.98%	\$3,866,164	39.78%	\$7,894,251	104.19%	\$29,802,137	277.52%	\$90,074,722	202.24%	\$77,384,559	-14.09%	\$24,487,738	-68.36%

All Governmental Funds

Expenditures By Program and Object

Instruction

Regular Programs

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
Salaries	\$18,108,754	\$18,675,115	3.13%	\$18,248,536	-2.28%	\$18,893,667	3.54%	\$19,035,981	0.75%	\$19,887,721	4.47%	\$20,570,916	3.44%	\$21,218,741	3.15%
Employee Benefits	\$3,289,068	\$3,486,414	6.00%	\$4,100,180	17.60%	\$3,925,375	-4.26%	\$4,346,588	10.73%	\$4,479,822	3.07%	\$4,692,564	4.75%	\$4,911,482	4.67%
Purchased Services	\$220,879	\$204,464	-7.43%	\$193,972	-5.13%	\$202,928	4.62%	\$190,950	-5.90%	\$195,151	2.20%	\$199,444	2.20%	\$203,832	2.20%
Supplies and Materials	\$952,732	\$322,694	-66.13%	\$355,480	10.16%	\$503,970	41.77%	\$620,524	23.13%	\$634,176	2.20%	\$648,127	2.20%	\$662,386	2.20%
Capital Outlay	\$0	\$0		\$0		\$17,100		\$0	-100.00%	\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$5,144	\$0	-100.00%	\$1,150		\$0	-100.00%	\$5,000		\$5,110	2.20%	\$5,222	2.20%	\$5,337	2.20%
Termination Benefits	\$0	\$0		\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Total Regular Programs	\$22,576,577	\$22,688,687	0.50%	\$22,899,318	0.93%	\$23,767,185	3.79%	\$24,644,043	3.69%	\$25,255,641	2.48%	\$26,576,662	5.23%	\$27,374,301	3.00%

Special Education Programs

Salaries	\$6,518,905	\$6,500,956	-0.28%	\$6,698,516	3.04%	\$7,282,563	8.72%	\$7,503,299	3.03%	\$7,851,359	4.64%	\$8,141,542	3.70%	\$8,404,604	3.23%
Employee Benefits	\$1,760,506	\$2,172,563	23.41%	\$2,190,044	0.80%	\$2,361,180	7.81%	\$2,729,066	15.58%	\$2,825,076	3.52%	\$2,957,758	4.70%	\$3,093,673	4.60%
Purchased Services	\$123,774	\$91,847	-25.79%	\$134,618	46.57%	\$196,853	46.23%	\$247,350	25.65%	\$252,792	2.20%	\$258,353	2.20%	\$264,037	2.20%
Supplies and Materials	\$108,900	\$71,296	-34.53%	\$52,989	-25.68%	\$55,395	4.54%	\$119,500	115.72%	\$122,129	2.20%	\$124,816	2.20%	\$127,562	2.20%
Capital Outlay	\$0	\$15,686		\$18,030	14.94%	\$0	-100.00%	\$0		\$0		\$0		\$0	
Other Objects	\$0	\$345,829		\$47,381	-86.30%	\$49,112	3.65%	\$352,000	616.73%	\$359,744	2.20%	\$367,658	2.20%	\$375,747	2.20%
Non-Capitalized Equipment	\$20,098	\$0	-100.00%	\$0		\$39,926		\$62,000	55.29%	\$63,364	2.20%	\$64,758	2.20%	\$66,183	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Total Special Education Programs	\$8,933,360	\$9,198,177	2.96%	\$9,141,578	-0.62%	\$9,985,029	9.23%	\$11,013,216	10.30%	\$11,474,464	4.19%	\$11,914,885	3.84%	\$12,331,806	3.50%

Adult/Continuing Education Programs

Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Adult/Continuing Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

Vocational Programs

Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Vocational Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

(Continued)

Instruction - Continued**Co-Curricular Programs**

Salaries	\$453,938	\$601,839	32.58%	\$658,290	9.38%	\$647,326	-1.67%	\$607,861	-6.10%	\$626,097	3.00%	\$644,880	3.00%	\$664,226	3.00%
Employee Benefits	\$20,262	\$26,640	31.48%	\$29,828	11.97%	\$28,863	-3.24%	\$0	-100.00%	\$0		\$0		\$0	
Purchased Services	\$14,880	\$16,528	11.08%	\$19,008	15.00%	\$18,702	-1.61%	\$16,200	-13.38%	\$16,556	2.20%	\$16,921	2.20%	\$17,293	2.20%
Supplies and Materials	\$8,011	\$8,749	9.21%	\$3,236	-63.01%	\$3,651	12.82%	\$7,432	103.57%	\$7,596	2.20%	\$7,763	2.20%	\$7,933	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Co-Curricular Programs	\$497,091	\$653,756	31.52%	\$710,362	8.66%	\$698,542	-1.66%	\$631,493	-9.60%	\$650,249	2.97%	\$669,563	2.97%	\$689,452	2.97%

Summer School and Gifted Programs

Salaries	\$683,060	\$666,226	-2.46%	\$706,951	6.11%	\$714,984	1.14%	\$737,037	3.08%	\$770,867	4.59%	\$797,847	3.50%	\$823,378	3.20%
Employee Benefits	\$84,391	\$97,597	15.65%	\$110,449	13.17%	\$117,474	6.36%	\$118,602	0.96%	\$122,676	3.44%	\$128,447	4.70%	\$134,362	4.61%
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$1,309	\$901	-31.17%	\$10	-98.89%	\$0	-100.00%	\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Summer School and Gifted Programs	\$768,760	\$764,724	-0.53%	\$817,410	6.89%	\$832,458	1.84%	\$855,639	2.78%	\$893,543	4.43%	\$926,294	3.67%	\$957,740	3.39%

Driver's Education Programs

Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Driver's Education Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

Bilingual Programs

Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Bilingual Programs	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

Truant Alternative / Optional Programs / Other

Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Truant Alternative / Optional Programs / Other	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	

(Continued)

Instruction - Continued**Total Instruction**

Salaries	\$25,764,657	\$26,444,136	2.64%	\$26,312,293	-0.50%	\$27,538,541	4.66%	\$27,884,178	1.26%	\$29,136,044	4.49%	\$30,155,185	3.50%	\$31,110,949	3.17%
Employee Benefits	\$5,154,227	\$5,783,214	12.20%	\$6,430,501	11.19%	\$6,432,892	0.04%	\$7,194,256	11.84%	\$7,427,574	3.24%	\$7,778,769	4.73%	\$8,139,517	4.64%
Purchased Services	\$359,533	\$312,839	-12.99%	\$347,598	11.11%	\$418,482	20.39%	\$454,500	8.61%	\$464,499	2.20%	\$474,718	2.20%	\$485,162	2.20%
Supplies and Materials	\$1,070,952	\$403,640	-62.31%	\$411,715	2.00%	\$563,016	36.75%	\$747,456	32.76%	\$763,900	2.20%	\$780,706	2.20%	\$797,881	2.20%
Capital Outlay	\$0	\$15,686		\$18,030	14.94%	\$17,100	-5.16%	\$0	-100.00%	\$0		\$0		\$0	
Other Objects	\$0	\$345,829		\$47,381	-86.30%	\$49,112	3.65%	\$352,000	616.73%	\$359,744	2.20%	\$367,658	2.20%	\$375,747	2.20%
Non-Capitalized Equipment	\$25,242	\$0	-100.00%	\$1,150		\$39,926	3371.85%	\$67,000	67.81%	\$68,474	2.20%	\$69,980	2.20%	\$71,520	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Total Instruction	\$32,775,788	\$33,305,344	1.62%	\$33,568,668	0.79%	\$35,283,214	5.11%	\$37,144,390	5.27%	\$38,273,897	3.04%	\$40,087,404	4.74%	\$41,353,299	3.16%

Support Services**Pupils**

Salaries	\$2,780,264	\$2,933,967	5.53%	\$3,272,616	11.54%	\$3,398,673	3.85%	\$3,468,119	2.04%	\$3,626,133	4.56%	\$3,755,745	3.57%	\$3,879,864	3.30%
Employee Benefits	\$541,265	\$611,877	13.05%	\$695,352	13.64%	\$793,082	14.05%	\$863,365	8.86%	\$897,440	3.95%	\$940,475	4.80%	\$984,932	4.73%
Purchased Services	\$103,447	\$148,450	43.50%	\$201,388	35.66%	\$190,964	-5.18%	\$227,000	18.87%	\$231,994	2.20%	\$237,098	2.20%	\$242,314	2.20%
Supplies and Materials	\$22,074	\$25,608	16.01%	\$19,809	-22.65%	\$70,411	255.45%	\$91,000	29.24%	\$93,002	2.20%	\$95,048	2.20%	\$97,139	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Pupils	\$3,447,050	\$3,719,902	7.92%	\$4,189,165	12.61%	\$4,453,130	6.30%	\$4,649,484	4.41%	\$4,848,569	4.28%	\$5,028,365	3.71%	\$5,204,250	3.50%

Instructional Staff

Salaries	\$3,090,973	\$2,899,942	-6.18%	\$2,993,793	3.24%	\$2,632,351	-12.07%	\$2,839,785	7.88%	\$2,975,653	4.78%	\$3,075,253	3.35%	\$3,155,683	2.62%
Employee Benefits	\$625,346	\$606,150	-3.07%	\$638,481	5.33%	\$524,098	-17.91%	\$583,206	11.28%	\$604,422	3.64%	\$633,018	4.73%	\$662,399	4.64%
Purchased Services	\$338,648	\$763,642	125.50%	\$1,142,760	49.65%	\$1,193,952	4.48%	\$796,900	-33.26%	\$814,432	2.20%	\$832,349	2.20%	\$850,661	2.20%
Supplies and Materials	\$65,104	\$213,794	228.39%	\$201,637	-5.69%	\$121,174	-39.90%	\$147,620	21.82%	\$150,868	2.20%	\$154,187	2.20%	\$157,579	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$1,120	\$5,042	350.18%	\$3,356	-33.44%	\$3,996	19.07%	\$2,000	-49.95%	\$2,044	2.20%	\$2,089	2.20%	\$2,135	2.20%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Instructional Staff	\$4,121,191	\$4,488,570	8.91%	\$4,980,027	10.95%	\$4,475,572	-10.13%	\$4,369,511	-2.37%	\$4,547,418	4.07%	\$4,696,896	3.29%	\$4,828,457	2.80%

General Administration

Salaries	\$981,086	\$1,025,927	4.57%	\$1,067,612	4.06%	\$1,023,579	-4.12%	\$1,045,134	2.11%	\$1,108,302	6.04%	\$1,145,257	3.33%	\$1,158,393	1.15%
Employee Benefits	\$204,996	\$246,444	20.22%	\$278,354	12.95%	\$274,644	-1.33%	\$355,497	29.44%	\$350,125	-1.51%	\$364,679	4.16%	\$378,790	3.87%
Purchased Services	\$1,147,788	\$1,060,313	-7.62%	\$1,290,850	21.74%	\$1,570,497	21.66%	\$1,407,500	-10.38%	\$1,438,465	2.20%	\$1,470,111	2.20%	\$1,502,454	2.20%
Supplies and Materials	\$21,986	\$39,149	78.06%	\$49,164	25.58%	\$24,503	-50.16%	\$42,215	72.28%	\$43,144	2.20%	\$44,093	2.20%	\$45,063	2.20%
Capital Outlay	\$0	\$1,618		\$0	-100.00%	\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$2,652		\$0	-100.00%	\$2,500		\$2,555	2.20%	\$2,611	2.20%	\$2,669	2.20%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total General Administration	\$2,355,856	\$2,373,451	0.75%	\$2,688,632	13.28%	\$2,893,223	7.61%	\$2,852,846	-1.40%	\$2,942,591	3.15%	\$3,026,752	2.86%	\$3,087,368	2.00%

School Administration

Salaries	\$1,837,921	\$1,951,301	6.17%	\$2,107,814	8.02%	\$1,867,758	-11.39%	\$1,962,405	5.07%	\$2,079,644	5.97%	\$2,149,716	3.37%	\$2,176,947	1.27%
Employee Benefits	\$556,986	\$631,477	13.37%	\$799,349	26.58%	\$1,006,563	25.92%	\$963,337	-4.29%	\$990,034	2.77%	\$1,035,116	4.55%	\$1,080,699	4.40%
Purchased Services	\$20,028	\$21,563	7.66%	\$23,978	11.20%	\$38,196	59.30%	\$185,100	384.61%	\$189,172	2.20%	\$193,334	2.20%	\$197,587	2.20%
Supplies and Materials	\$12,344	\$12,420	0.62%	\$8,952	-27.92%	\$12,571	40.43%	\$11,500	-8.52%	\$11,753	2.20%	\$12,012	2.20%	\$12,276	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$1,907		\$1,404	-26.36%	\$0	-100.00%	\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total School Administration	\$2,427,279	\$2,616,761	7.81%	\$2,942,000	12.43%	\$2,926,492	-0.53%	\$3,122,342	6.69%	\$3,270,604	4.75%	\$3,390,178	3.66%	\$3,467,509	2.28%

(Continued)

Support Services - Continued

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
Business															
Salaries	\$1,678,868	\$1,898,037	13.05%	\$1,895,967	-0.11%	\$1,858,241	-1.99%	\$1,908,386	2.70%	\$2,000,524	4.83%	\$2,078,869	3.92%	\$2,144,981	3.18%
Employee Benefits	\$396,548	\$395,649	-0.23%	\$438,814	10.91%	\$484,943	10.51%	\$689,785	42.24%	\$696,425	0.96%	\$725,263	4.14%	\$753,170	3.85%
Purchased Services	\$5,095,923	\$5,140,140	0.87%	\$5,771,187	12.28%	\$6,904,421	19.64%	\$12,041,367	74.40%	\$5,124,569	-57.44%	\$5,237,309	2.20%	\$5,352,530	2.20%
Supplies and Materials	\$885,282	\$1,089,609	23.08%	\$1,271,694	16.71%	\$1,536,435	20.82%	\$1,570,250	2.20%	\$1,604,796	2.20%	\$1,640,101	2.20%	\$1,676,183	2.20%
Capital Outlay	\$7,355,642	\$3,904,464	-46.92%	\$4,245,185	8.73%	\$5,887,842	38.69%	\$22,855,025	288.17%	\$90,519,292	296.06%	\$77,838,910	-14.01%	\$24,952,084	-67.94%
Other Objects	\$4,160	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$3,381	\$0	-100.00%	\$94,238		\$35,078	-62.78%	\$81,000	130.92%	\$82,782	2.20%	\$84,603	2.20%	\$86,464	2.20%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Business	\$15,419,804	\$12,427,899	-19.40%	\$13,717,085	10.37%	\$16,706,959	21.80%	\$39,145,813	134.31%	\$100,028,387	155.53%	\$87,605,055	-12.42%	\$34,965,413	-60.09%
Central															
Salaries	\$0	\$0		\$0		\$0		\$281,900		\$298,591	5.92%	\$308,732	3.40%	\$312,926	1.36%
Employee Benefits	\$0	\$0		\$0		\$0		\$122,397		\$123,772	1.12%	\$129,090	4.30%	\$134,329	4.06%
Purchased Services	\$1,841,536	\$1,232,795	-33.06%	\$1,054,776	-14.44%	\$1,627,907	54.34%	\$1,556,585	-4.38%	\$1,590,830	2.20%	\$1,625,828	2.20%	\$1,661,596	2.20%
Supplies and Materials	\$141,278	\$213,337	51.01%	\$323,275	51.53%	\$452,781	40.06%	\$550,000	21.47%	\$562,100	2.20%	\$574,466	2.20%	\$587,104	2.20%
Capital Outlay	\$123,897	\$1,322,313	967.27%	\$960,116	-27.39%	\$758,933	-20.95%	\$750,000	-1.18%	\$766,500	2.20%	\$783,363	2.20%	\$800,597	2.20%
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$728,880	\$0	-100.00%	\$0		\$465		\$0	-100.00%	\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Central	\$2,835,591	\$2,768,445	-2.37%	\$2,338,167	-15.54%	\$2,840,086	21.47%	\$3,260,882	14.82%	\$3,341,793	2.48%	\$3,421,479	2.38%	\$3,496,553	2.19%
Other															
Salaries	\$0	\$1,116		\$3,132	180.65%	\$879	-71.92%	\$5,000	468.61%	\$5,150	3.00%	\$5,305	3.00%	\$5,464	3.00%
Employee Benefits	\$0	\$76		\$241	217.11%	\$24	-89.89%	\$0	-100.00%	\$0		\$0		\$0	
Purchased Services	\$672	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$512	\$0	-100.00%	\$298		\$0	-100.00%	\$500		\$511	2.20%	\$522	2.20%	\$534	2.20%
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Other	\$1,184	\$1,192	0.68%	\$3,671	207.97%	\$904	-75.38%	\$5,500	508.60%	\$5,661	2.93%	\$5,827	2.93%	\$5,997	2.93%
Total Support Services															
Salaries	\$10,369,112	\$10,710,290	3.29%	\$11,340,934	5.89%	\$10,781,480	-4.93%	\$11,510,730	6.76%	\$12,093,997	5.07%	\$12,518,876	3.51%	\$12,834,258	2.52%
Employee Benefits	\$2,325,141	\$2,491,673	7.16%	\$2,850,591	14.40%	\$3,083,355	8.17%	\$3,577,587	16.03%	\$3,662,219	2.37%	\$3,827,642	4.52%	\$3,994,320	4.35%
Purchased Services	\$8,548,042	\$8,366,903	-2.12%	\$9,484,939	13.36%	\$11,525,937	21.52%	\$16,214,452	40.68%	\$9,389,461	-42.09%	\$9,596,030	2.20%	\$9,807,142	2.20%
Supplies and Materials	\$1,148,580	\$1,593,917	38.77%	\$1,874,829	17.62%	\$2,217,875	18.30%	\$2,413,085	8.80%	\$2,466,173	2.20%	\$2,520,429	2.20%	\$2,575,878	2.20%
Capital Outlay	\$7,479,539	\$5,228,395	-30.10%	\$5,205,301	-0.44%	\$6,646,775	27.69%	\$23,605,025	255.14%	\$91,285,792	286.72%	\$78,622,273	-13.87%	\$25,752,681	-67.25%
Other Objects	\$4,160	\$0	-100.00%	\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$733,381	\$5,042	-99.31%	\$102,153	1926.04%	\$40,943	-59.92%	\$85,500	108.83%	\$87,381	2.20%	\$89,303	2.20%	\$91,268	2.20%
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Support Services	\$30,607,955	\$28,396,220	-7.23%	\$30,858,747	8.67%	\$34,296,365	11.14%	\$57,406,379	67.38%	\$118,985,024	107.27%	\$107,174,552	-9.93%	\$55,055,548	-48.63%
Community Services															
Salaries	\$180,586	\$190,098	5.27%	\$223,301	17.47%	\$0	-100.00%	\$70,949		\$73,964	4.25%	\$77,108	4.25%	\$80,385	4.25%
Employee Benefits	\$61,632	\$64,712	5.00%	\$77,335	19.51%	\$0	-100.00%	\$21,552		\$22,020	2.17%	\$22,986	4.39%	\$23,947	4.18%
Purchased Services	\$0	\$2,875		\$2,502	-12.97%	\$0	-100.00%	\$700		\$715	2.20%	\$731	2.20%	\$747	2.20%
Supplies and Materials	\$2,144	\$1,830	-14.65%	\$1,900	3.83%	\$0	-100.00%	\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Community Services	\$244,362	\$259,515	6.20%	\$305,038	17.54%	\$0	-100.00%	\$93,201		\$96,700	3.75%	\$100,825	4.27%	\$105,079	4.22%

(Continued)

	ACTUAL FY 2023	ACTUAL FY 2024	% Δ	ACTUAL FY 2025	% Δ	ACTUAL FY 2026	% Δ	BUDGET FY 2027	% Δ	PROJECTED FY 2028	% Δ	PROJECTED FY 2029	% Δ	PROJECTED FY 2030	% Δ
<u>Payments to Other Governmental Units</u>															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$462,141	\$207,324	-55.14%	\$196,666	-5.14%	\$0	-100.00%	\$150,000		\$153,300	2.20%	\$156,673	2.20%	\$160,119	2.20%
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$126,872	\$572,281	351.07%	\$601,249	5.06%	\$0	-100.00%	\$609,000		\$259,588	-57.37%	\$265,299	2.20%	\$271,136	2.20%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Payments to Other Governmental Units	\$589,013	\$779,605	32.36%	\$797,915	2.35%	\$0	-100.00%	\$759,000		\$412,888	-45.60%	\$421,972	2.20%	\$431,255	2.20%
<u>Debt Services</u>															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$0	-100.00%	\$6,015,027		\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Debt Services	\$1,629,748	\$1,643,598	0.85%	\$1,668,823	1.53%	\$0	-100.00%	\$6,015,027		\$7,282,894	21.08%	\$7,316,866	0.47%	\$7,337,927	0.29%
<u>Provisions for Contingencies</u>															
Salaries	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Employee Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Purchased Services	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Capital Outlay	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Other Objects	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Non-Capitalized Equipment	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Termination Benefits	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total Provisions for Contingencies	\$0	\$0		\$0		\$0		\$0		\$0		\$0		\$0	
Total															
Salaries	\$36,314,355	\$37,344,524	2.84%	\$37,876,528	1.42%	\$38,320,021	1.17%	\$39,465,857	2.99%	\$41,304,005	4.66%	\$42,751,168	3.50%	\$44,025,593	2.98%
Employee Benefits	\$7,541,000	\$8,339,599	10.59%	\$9,358,427	12.22%	\$9,516,247	1.69%	\$10,793,395	13.42%	\$11,111,814	2.95%	\$11,629,396	4.66%	\$12,157,784	4.54%
Purchased Services	\$9,369,716	\$8,889,941	-5.12%	\$10,031,705	12.84%	\$11,944,420	19.07%	\$16,819,652	40.82%	\$10,007,976	-40.50%	\$10,228,151	2.20%	\$10,453,171	2.20%
Supplies and Materials	\$2,221,676	\$1,999,387	-10.01%	\$2,288,444	14.46%	\$2,780,891	21.52%	\$3,160,541	13.65%	\$3,230,073	2.20%	\$3,301,135	2.20%	\$3,373,759	2.20%
Capital Outlay	\$7,479,539	\$5,244,081	-29.89%	\$5,223,331	-0.40%	\$6,663,875	27.58%	\$23,605,025	254.22%	\$91,285,792	286.72%	\$78,622,273	-13.87%	\$25,752,681	-67.25%
Other Objects	\$1,760,780	\$2,561,708	45.49%	\$2,317,453	-9.53%	\$49,112	-97.88%	\$6,976,027	#####	\$7,902,226	13.28%	\$7,949,823	0.60%	\$7,984,809	0.44%
Non-Capitalized Equipment	\$758,623	\$5,042	-99.34%	\$103,303	1948.85%	\$80,869	-21.72%	\$152,500	88.58%	\$155,855	2.20%	\$159,284	2.20%	\$162,788	2.20%
Termination Benefits	\$401,177	\$0	-100.00%	\$0		\$224,145		\$445,000	98.53%	\$53,662	-87.94%	\$460,388	757.94%	\$372,523	-19.08%
Total Disbursements/Expenditures	\$65,846,866	\$64,384,282	-2.22%	\$67,199,191	4.37%	\$69,579,579	3.54%	\$101,417,998	45.76%	\$165,051,403	62.74%	\$155,101,618	-6.03%	\$104,283,108	-32.76%

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
KIPLING ELEMENTARY SCHOOL BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 110 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 1,500.00	\$ 8,231.96	548.80%	\$ 4,000.00	\$ 2,480.00	62.00%	\$ 3,000.00
10 E 110 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,500.00	\$ 1,171.50	78.10%	\$ 1,200.00	\$ 773.10	64.43%	\$ 750.00
10 E 110 1110 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 110 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 12,500.00	\$ 7,756.33	62.05%	\$ 12,000.00	\$ 5,121.25	42.68%	\$ 8,750.00
10 E 110 1110 4105 00 000000	ART SUPPLIES	\$ 1,000.00	\$ 999.27	99.93%	\$ 1,000.00	\$ 956.63	95.66%	\$ 1,000.00
10 E 110 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 800.00	\$ 784.11	98.01%	\$ 800.00	\$ 685.79	85.72%	\$ 800.00
10 E 110 1110 4115 00 000000	MUSIC SUPPLIES	\$ 550.00	\$ 510.37	92.79%	\$ 500.00	\$ -	0.00%	\$ 500.00
10 E 110 1110 4133 00 000000	PAPER SUPPLIES	\$ 5,600.00	\$ 6,825.00	121.88%	\$ 6,250.00	\$ 6,498.00	103.97%	\$ 6,000.00
10 E 110 1500 1321 00 000000	STIPENDS	\$ 30,000.00	\$ 39,554.35	131.85%	\$ 36,850.00	\$ 29,818.61	80.92%	\$ 37,770.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 53,450.00	\$ 65,832.89	123.17%	\$ 62,600.00	\$ 46,333.38	74.01%	\$ 58,570.00
10 E 110 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 2,600.00	\$ 2,572.85	98.96%	\$ 2,600.00	\$ 2,599.93	100.00%	\$ 2,600.00
10 E 110 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 5,500.00	\$ 7,160.50	130.19%	\$ 6,000.00	\$ 6,205.36	103.42%	\$ 6,000.00
10 E 110 2410 7310 00 000000	KIP NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY25)	\$ -	\$ 495.00	N/A	\$ -	\$ -	N/A	\$ -
10 E 110 2560 1155 00 000000	LUNCH SUPERVISION	\$ 100,759.00	\$ 90,867.50	90.18%	\$ 95,978.00	\$ 104,078.13	108.44%	\$ 104,187.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 108,859.00	\$ 101,095.85	92.87%	\$ 104,578.00	\$ 112,883.42	107.94%	\$ 112,787.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 162,309.00	\$ 166,928.74	102.85%	\$ 167,178.00	\$ 159,216.80	95.24%	\$ 171,357.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
SOUTH PARK ELEMENTARY SCHOOL BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 120 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 4,000.00	\$ 8,400.00	210.00%	\$ 4,000.00	\$ 5,920.00	148.00%	\$ 8,745.00
10 E 120 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,600.00	\$ 1,267.88	79.24%	\$ 1,600.00	\$ 1,060.25	66.27%	\$ 1,600.00
10 E 120 1110 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 120 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 14,000.00	\$ 14,213.21	101.52%	\$ 14,000.00	\$ 8,411.91	60.09%	\$ 14,000.00
10 E 120 1110 4103 00 000000	EARLY LEARNERS SUPPLIES	\$ 6,000.00	\$ 5,900.45	98.34%	\$ 5,859.00	\$ 3,570.71	60.94%	\$ 5,859.00
10 E 120 1110 4105 00 000000	ART SUPPLIES	\$ 1,200.00	\$ 1,219.69	101.64%	\$ 1,200.00	\$ 1,075.13	89.59%	\$ 1,200.00
10 E 120 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 500.00	\$ 663.52	132.70%	\$ 500.00	\$ 458.85	91.77%	\$ 500.00
10 E 120 1110 4115 00 000000	MUSIC SUPPLIES	\$ 700.00	\$ 776.75	110.96%	\$ 700.00	\$ 582.76	83.25%	\$ 700.00
10 E 120 1110 4133 00 000000	PAPER SUPPLIES	\$ 6,000.00	\$ 4,680.00	78.00%	\$ 6,000.00	\$ 5,250.00	87.50%	\$ 6,000.00
10 E 120 1110 4128 00 000000	STEAM SUPPLIES (NEW ACCOUNT IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 120 1500 1321 00 000000	STIPENDS	\$ 37,533.00	\$ 36,559.41	97.41%	\$ 37,533.00	\$ 21,634.28	57.64%	\$ 37,533.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 71,533.00	\$ 73,680.91	103.00%	\$ 71,392.00	\$ 47,963.89	67.18%	\$ 76,137.00
10 E 120 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,420.00	\$ 3,109.51	90.92%	\$ 8,420.00	\$ 8,380.03	99.53%	\$ 8,420.00
10 E 120 2410 3118 00 000000	PROFESSIONAL GROWTH ADMIN / SUPPORT	\$ 5,000.00	\$ 1,327.82	26.56%	\$ 5,000.00	\$ 4,163.84	83.28%	\$ 5,000.00
10 E 120 2410 7310 00 000000	SP NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ 1,411.57	N/A	\$ -	\$ -	N/A	\$ -
10 E 120 2560 1155 00 000000	LUNCH SUPERVISION	\$ 82,000.00	\$ 106,875.00	130.34%	\$ 105,000.00	\$ 80,408.25	76.58%	\$ 105,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 90,420.00	\$ 112,723.90	124.67%	\$ 118,420.00	\$ 92,952.12	78.49%	\$ 118,420.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 161,953.00	\$ 186,404.81	115.10%	\$ 189,812.00	\$ 140,916.01	74.24%	\$ 194,557.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
WALDEN ELEMENTARY SCHOOL BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 130 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,700.00	\$ 7,465.00	130.96%	\$ 5,700.00	\$ 1,920.00	33.68%	\$ 5,700.00
10 E 130 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 2,100.00	\$ 1,251.02	59.57%	\$ 2,100.00	\$ 612.42	29.16%	\$ 2,100.00
10 E 130 1110 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 130 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 17,200.00	\$ 16,312.92	94.84%	\$ 17,937.00	\$ 14,372.42	80.13%	\$ 18,300.00
10 E 130 1110 4102 00 000000	SUPPLIES - TEACHERS	\$ 1,200.00	\$ 1,065.84	88.82%	\$ 1,200.00	\$ 1,344.14	112.01%	\$ 1,400.00
10 E 130 1110 4105 00 000000	ART SUPPLIES	\$ 1,225.00	\$ 1,112.79	90.84%	\$ 1,225.00	\$ 1,361.12	111.11%	\$ 1,225.00
10 E 130 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 800.00	\$ 801.51	100.19%	\$ 775.00	\$ 783.88	101.15%	\$ 700.00
10 E 130 1110 4115 00 000000	MUSIC SUPPLIES	\$ 650.00	\$ 705.59	108.55%	\$ 700.00	\$ 573.41	81.92%	\$ 700.00
10 E 130 1110 4133 00 000000	PAPER SUPPLIES	\$ 6,000.00	\$ 5,850.00	97.50%	\$ 6,500.00	\$ 6,858.00	105.51%	\$ 7,000.00
10 E 130 1500 1321 00 000000	STIPENDS	\$ 30,582.00	\$ 35,600.29	116.41%	\$ 31,500.00	\$ 29,656.09	94.15%	\$ 32,380.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 65,457.00	\$ 70,164.96	107.19%	\$ 67,637.00	\$ 57,481.48	84.99%	\$ 69,505.00
10 E 130 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,100.00	\$ 3,152.79	101.70%	\$ 3,100.00	\$ 2,698.60	87.05%	\$ 3,100.00
10 E 130 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 4,100.00	\$ 1,404.56	34.26%	\$ 4,100.00	\$ 1,244.73	30.36%	\$ 4,100.00
10 E 130 2410 7310 00 000000	WAL NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 1,107.36	N/A	\$ -
10 E 130 2560 1155 00 000000	LUNCH SUPERVISION	\$ 110,000.00	\$ 111,669.08	101.52%	\$ 113,300.00	\$ 90,402.00	79.79%	\$ 116,135.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 117,200.00	\$ 116,226.43	99.17%	\$ 120,500.00	\$ 95,452.69	79.21%	\$ 123,335.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 182,657.00	\$ 186,391.39	102.04%	\$ 188,137.00	\$ 152,934.17	81.29%	\$ 192,840.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
WILMOT ELEMENTARY SCHOOL BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 140 1110 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 3,500.00	\$ 4,880.00	139.43%	\$ 3,800.00	\$ 6,320.00	166.32%	\$ 4,000.00
10 E 140 1110 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 1,500.00	\$ 1,216.61	81.11%	\$ 1,500.00	\$ 1,201.30	80.09%	\$ 1,500.00
10 E 140 1110 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ 2,961.00	N/A	\$ -
10 E 140 1110 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 19,000.00	\$ 16,148.82	84.99%	\$ 19,000.00	\$ 12,500.74	65.79%	\$ 20,000.00
10 E 140 1110 4105 00 000000	ART SUPPLIES	\$ 1,300.00	\$ 1,302.17	100.17%	\$ 1,300.00	\$ 1,264.71	97.29%	\$ 1,300.00
10 E 140 1110 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 550.00	\$ 481.75	87.59%	\$ 550.00	\$ -	0.00%	\$ 550.00
10 E 140 1110 4115 00 000000	MUSIC SUPPLIES	\$ 550.00	\$ 759.02	138.00%	\$ 625.00	\$ 428.81	68.61%	\$ 640.00
10 E 140 1110 4133 00 000000	PAPER SUPPLIES	\$ 6,240.00	\$ 6,240.00	100.00%	\$ 6,430.00	\$ 6,165.00	95.88%	\$ 6,500.00
10 E 140 1500 1321 00 000000	STIPENDS	\$ 33,257.00	\$ 39,267.18	118.07%	\$ 34,360.00	\$ 34,173.50	99.46%	\$ 37,474.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 65,897.00	\$ 70,295.55	106.67%	\$ 67,565.00	\$ 65,015.06	96.23%	\$ 71,964.00
10 E 140 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 3,200.00	\$ 3,112.43	97.26%	\$ 3,454.00	\$ 3,069.80	88.88%	\$ 3,500.00
10 E 140 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 4,000.00	\$ 1,450.70	36.27%	\$ 4,000.00	\$ 4,324.14	108.10%	\$ 4,000.00
10 E 140 2410 7310 00 000000	WIL NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY25)	\$ -	\$ -	N/A	\$ -	\$ 296.95	N/A	\$ -
10 E 140 2560 1155 00 000000	LUNCH SUPERVISION	\$ 106,362.00	\$ 102,704.50	96.56%	\$ 109,824.00	\$ 104,383.50	95.05%	\$ 110,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 113,562.00	\$ 107,267.63	94.46%	\$ 117,278.00	\$ 112,074.39	95.56%	\$ 117,500.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 179,459.00	\$ 177,563.18	98.94%	\$ 184,843.00	\$ 177,089.45	95.81%	\$ 189,464.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
SHEPARD MIDDLE SCHOOL BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 250 1120 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,000.00	\$ 5,660.00	113.20%	\$ 4,000.00	\$ 6,160.00	154.00%	\$ 5,000.00
10 E 250 1120 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 7,500.00	\$ 5,907.42	78.77%	\$ 6,000.00	\$ 8,394.14	139.90%	\$ 8,500.00
10 E 250 1120 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 250 1120 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 23,000.00	\$ 10,541.37	45.83%	\$ 15,000.00	\$ 9,830.54	65.54%	\$ 15,000.00
10 E 250 1120 4101 06 000000	6TH GRADE SUPPLIES	\$ 3,500.00	\$ 3,397.86	97.08%	\$ 3,000.00	\$ 2,599.32	86.64%	\$ 3,000.00
10 E 250 1120 4101 07 000000	7TH GRADE SUPPLIES	\$ 3,500.00	\$ 2,806.31	80.18%	\$ 3,000.00	\$ 2,911.32	97.04%	\$ 3,000.00
10 E 250 1120 4101 08 000000	8TH GRADE SUPPLIES	\$ 3,500.00	\$ 3,445.00	98.43%	\$ 3,000.00	\$ 2,841.58	94.72%	\$ 3,000.00
10 E 250 1120 4105 00 000000	ART SUPPLIES	\$ 4,000.00	\$ 4,032.22	100.81%	\$ 4,000.00	\$ 3,986.68	99.67%	\$ 3,000.00
10 E 250 1120 4106 00 000000	STEM SUPPLIES	\$ 3,000.00	\$ 2,984.76	99.49%	\$ 3,000.00	\$ 2,761.41	92.05%	\$ 3,000.00
10 E 250 1120 4107 00 000000	CMA SUPPLIES	\$ 3,000.00	\$ 2,829.55	94.32%	\$ 3,000.00	\$ 2,997.59	99.92%	\$ 3,000.00
10 E 250 1120 4110 00 000000	SCIENCE SUPPLIES	\$ 4,500.00	\$ 5,181.71	115.15%	\$ 4,500.00	\$ 3,811.59	84.70%	\$ 4,500.00
10 E 250 1120 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 3,000.00	\$ 2,911.85	97.06%	\$ 3,000.00	\$ 2,994.38	99.81%	\$ 3,000.00
10 E 250 1120 4115 00 000000	MUSIC / CHOIR SUPPLIES	\$ 1,600.00	\$ 1,763.14	110.20%	\$ 1,500.00	\$ 1,135.26	75.68%	\$ 1,600.00
10 E 250 1120 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 1,600.00	\$ 1,486.64	92.92%	\$ 1,500.00	\$ 1,502.00	100.13%	\$ 1,600.00
10 E 250 1120 4120 00 000000	MUSICAL SUPPLIES	\$ 2,000.00	\$ 2,907.69	145.38%	\$ 3,000.00	\$ 2,741.68	91.39%	\$ 3,000.00
10 E 250 1120 4133 00 000000	PAPER SUPPLIES	\$ 5,000.00	\$ 4,951.71	99.03%	\$ 5,500.00	\$ 6,351.62	115.48%	\$ 5,500.00
10 E 250 1500 1321 00 000000	STIPENDS	\$ 206,355.00	\$ 237,186.21	114.94%	\$ 223,000.00	\$ 204,284.78	91.61%	\$ 229,186.00
10 E 250 1560 3194 00 000000	OFFICIALS & JUDGES	\$ 7,500.00	\$ 8,758.50	116.78%	\$ 7,500.00	\$ 7,805.00	104.07%	\$ 7,500.00
10 E 250 1560 4114 00 000000	ATHLETIC SUPPLIES	\$ 5,000.00	\$ 2,044.12	40.88%	\$ 2,932.00	\$ 1,926.93	65.72%	\$ 2,932.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 292,555.00	\$ 308,796.06	105.55%	\$ 296,432.00	\$ 275,035.82	92.78%	\$ 305,318.00
10 E 250 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 8,500.00	\$ 9,004.14	105.93%	\$ 8,500.00	\$ 8,492.57	99.91%	\$ 8,500.00
10 E 250 2220 5410 00 000000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 250 2220 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ 3,000.00	\$ 1,753.96	58.47%	\$ 2,000.00	\$ 1,751.94	87.60%	\$ 2,000.00
10 E 250 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 6,500.00	\$ 7,335.42	112.85%	\$ 6,500.00	\$ 9,224.49	141.92%	\$ 8,000.00
10 E 250 2410 4135 00 000000	GENERAL SUPPLIES - ADMIN/ OFFICE	\$ 3,500.00	\$ 2,383.69	68.11%	\$ 2,000.00	\$ 1,747.94	87.40%	\$ 2,000.00
10 E 250 2560 1155 00 000000	LUNCH SUPERVISION	\$ 30,500.00	\$ 35,435.00	116.18%	\$ 42,000.00	\$ 31,122.00	74.10%	\$ 41,000.00
40 E 250 2550 3315 00 000000	CO-CURRICULAR TRANSPORTATION	\$ 18,000.00	\$ 22,754.00	126.41%	\$ 18,000.00	\$ 16,990.50	94.39%	\$ 18,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 70,000.00	\$ 78,666.21	112.38%	\$ 79,000.00	\$ 69,329.44	87.76%	\$ 79,500.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 362,555.00	\$ 387,462.27	106.87%	\$ 375,432.00	\$ 344,365.26	91.73%	\$ 384,818.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
CARUSO MIDDLE SCHOOL BUDGET

		AUDITED @ 6/30/2025				UNAUDITED @ 5/31/2026				2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025		% OF BUDGET	BUDGET	2025-2026	ACTUAL	% OF BUDGET	
10 E 260 1120 1220 00 000000	IN-SCHOOL SUBSTITUTES	\$ 5,000.00	\$	5,414.71	108.29%	\$ 5,000.00	\$	3,600.00	72.00%	\$ 5,000.00
10 E 260 1120 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES STAFF	\$ 6,500.00	\$	5,450.10	83.85%	\$ 7,500.00	\$	8,042.57	107.23%	\$ 8,500.00
10 E 260 1120 3920 00 000000	FIELD TRIP ADMISSION COSTS (NEW ACCT IN FY 26)	\$ -	\$	-	N/A	\$ -	\$	-	N/A	\$ -
10 E 260 1120 4101 00 000000	INSTRUCTIONAL SUPPLIES GENERAL	\$ 12,143.00	\$	3,089.24	25.44%	\$ 13,000.00	\$	5,468.91	42.07%	\$ 13,000.00
10 E 260 1120 4101 06 000000	6TH GRADE SUPPLIES	\$ 2,500.00	\$	2,052.32	82.09%	\$ 2,500.00	\$	2,498.62	99.94%	\$ 3,000.00
10 E 260 1120 4101 07 000000	7TH GRADE SUPPLIES	\$ 2,500.00	\$	2,481.94	99.28%	\$ 2,500.00	\$	2,111.92	84.48%	\$ 3,000.00
10 E 260 1120 4101 08 000000	8TH GRADE SUPPLIES	\$ 2,500.00	\$	2,360.04	94.40%	\$ 2,500.00	\$	2,484.08	99.36%	\$ 3,000.00
10 E 260 1120 4105 00 000000	ART SUPPLIES	\$ 2,500.00	\$	2,152.42	86.10%	\$ 2,500.00	\$	1,766.05	70.64%	\$ 3,000.00
10 E 260 1120 4106 00 000000	STEM SUPPLIES	\$ 2,500.00	\$	2,038.99	81.56%	\$ 2,500.00	\$	2,260.63	90.43%	\$ 3,000.00
10 E 260 1120 4109 00 000000	CMA SUPPLIES	\$ 2,500.00	\$	1,884.44	75.38%	\$ 2,500.00	\$	1,109.25	44.37%	\$ 3,000.00
10 E 260 1120 4110 00 000000	SCIENCE SUPPLIES	\$ 3,300.00	\$	3,801.67	115.20%	\$ 3,300.00	\$	2,880.86	87.30%	\$ 4,500.00
10 E 260 1120 4115 00 000000	MUSIC / CHOIR SUPPLIES	\$ 1,200.00	\$	985.80	82.15%	\$ 1,200.00	\$	558.19	46.52%	\$ 1,600.00
10 E 260 1120 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 1,000.00	\$	948.02	94.80%	\$ 1,200.00	\$	1,339.31	111.61%	\$ 1,600.00
10 E 260 1120 4133 00 000000	PAPER SUPPLIES	\$ 5,000.00	\$	4,680.00	93.60%	\$ 5,000.00	\$	4,500.00	90.00%	\$ 5,500.00
10 E 260 1120 4113 00 000000	PHYSICAL EDUCATION SUPPLIES	\$ 2,500.00	\$	2,549.37	101.97%	\$ 2,500.00	\$	2,206.81	88.27%	\$ 3,000.00
10 E 260 1500 1321 00 000000	STIPENDS	\$ 224,000.00	\$	270,124.07	120.59%	\$ 232,022.00	\$	229,825.11	99.05%	\$ 233,518.00
10 E 260 1560 3194 00 000000	OFFICIALS & JUDGES	\$ 8,500.00	\$	10,248.50	120.57%	\$ 8,700.00	\$	10,620.00	122.07%	\$ 8,700.00
10 E 260 1560 4114 00 000000	ATHLETIC SUPPLIES	\$ 4,000.00	\$	1,192.36	29.81%	\$ 4,000.00	\$	1,715.00	42.88%	\$ 4,000.00
10 E 260 1560 4168 00 000000	CLUB SUPPLIES (NEW ACCT IN FY 26)	\$ -	\$	-	N/A	\$ 400.00	\$	-	0.00%	\$ 500.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION	\$ 288,143.00	\$	321,453.99	111.56%	\$ 298,822.00	\$	282,987.31	94.70%	\$ 307,418.00
10 E 260 2220 4300 00 000000	LIBRARY BOOKS & RESOURCES	\$ 8,500.00	\$	7,714.69	90.76%	\$ 8,500.00	\$	7,469.83	87.88%	\$ 8,500.00
10 E 260 2220 5410 00 000000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$ -	\$	-	N/A	\$ -	\$	-	N/A	\$ -
10 E 260 2220 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ 1,000.00	\$	1,602.15	160.22%	\$ -	\$	2,243.99	N/A	\$ -
10 E 260 2410 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES SUPPORT	\$ 6,500.00	\$	5,297.87	81.51%	\$ 7,000.00	\$	4,719.68	67.42%	\$ 8,000.00
10 E 260 2410 4135 00 000000	GENERAL SUPPLIES - ADMIN/ OFFICE	\$ 8,500.00	\$	6,567.95	77.27%	\$ 8,500.00	\$	10,501.46	123.55%	\$ 8,500.00
10 E 260 2410 4990 00 000000	MISC SUPPLIES - HOSPITALITY / OTHER (NEW ACCT IN FY 26)	\$ -	\$	-	N/A	\$ 1,000.00	\$	-	0.00%	\$ 1,000.00
10 E 260 2560 1155 00 000000	LUNCH SUPERVISION	\$ 42,000.00	\$	35,378.00	84.23%	\$ 42,000.00	\$	31,122.00	74.10%	\$ 42,000.00
40 E 260 2550 3315 00 000000	CO-CURRICULAR TRANSPORTATION	\$ 18,000.00	\$	20,715.50	115.09%	\$ 18,000.00	\$	17,111.98	95.07%	\$ 18,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES	\$ 84,500.00	\$	77,276.16	91.45%	\$ 85,000.00	\$	73,168.94	86.08%	\$ 86,000.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 372,643.00	\$	398,730.15	107.00%	\$ 383,822.00	\$	356,156.25	92.79%	\$ 393,418.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
EXECUTIVE ADMINISTRATION BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 6/30/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 050 2310 3115 00 000000	RESEARCH & INSERVICE	\$ 30,000.00	\$ 31,508.44	105.03%	\$ 30,000.00	\$ 36,538.43	121.79%	\$ 30,000.00
10 E 050 2310 3119 00 000000	SERVICES	\$ 250,000.00	\$ 177,489.26	71.00%	\$ 225,000.00	\$ 282,522.70	125.57%	\$ 200,000.00
10 E 050 2310 3170 00 000000	AUDIT SERVICES	\$ 60,600.00	\$ 105,680.00	174.39%	\$ 40,000.00	\$ 68,537.50	171.34%	\$ 50,000.00
10 E 050 2310 3180 00 000000	LEGAL SERVICES	\$ 125,000.00	\$ 123,459.59	98.77%	\$ 125,000.00	\$ 341,857.02	273.49%	\$ 225,000.00
10 E 050 2310 3420 00 000000	COMMUNICATIONS (ACCT RETIRED IN FY 25)	\$ -	\$ 785.14	N/A	\$ -	\$ -	N/A	\$ -
10 E 050 2310 3450 00 000000	POSTAGE (ACCT RETIRED IN FY 25)	\$ -	\$ 1,947.05	N/A	\$ -	\$ -	N/A	\$ -
10 E 050 2310 3550 00 000000	ADVERTISING (ACCT RETIRED IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 050 2310 3560 00 000000	BOARD CATERED EVENTS	\$ 20,000.00	\$ 20,422.92	102.11%	\$ 20,000.00	\$ 18,327.78	91.64%	\$ 20,000.00
10 E 050 2310 3610 00 000000	PUBLICATIONS & PRINTING	\$ 29,250.00	\$ 31,709.13	108.41%	\$ 75,000.00	\$ 93,477.75	124.64%	\$ 40,000.00
10 E 050 2310 3820 00 010000	LIABILITY INSURANCE	\$ 412,500.00	\$ 405,115.17	98.21%	\$ 425,000.00	\$ 381,519.00	89.77%	\$ 425,000.00
10 E 050 2310 3821 00 010000	LIABILITY INSURANCE DEDUCTIBLE PAYMENT CONTINGENCY (NEW /	\$ 50,000.00	\$ -	0.00%	\$ 50,000.00	\$ -	0.00%	\$ 50,000.00
10 E 050 2310 3830 00 010000	UNEMPLOYMENT INSURANCE	\$ 15,000.00	\$ 15,951.23	106.34%	\$ 15,000.00	\$ 4,230.00	28.20%	\$ 15,000.00
10 E 050 2310 3840 00 010000	WORKERS' COMPENSATION	\$ 105,000.00	\$ 99,754.00	95.00%	\$ 130,000.00	\$ 126,761.00	97.51%	\$ 135,000.00
10 E 050 2310 3950 00 000000	MISCELLANEOUS BUSINESS / DUES	\$ 40,000.00	\$ 24,241.17	60.60%	\$ 40,000.00	\$ 10,147.27	25.37%	\$ 40,000.00
10 E 050 2310 4990 00 000000	DISTRICT SPIRITWEAR & CLIMATE/CULTURE ITEMS	\$ 25,000.00	\$ 26,733.46	106.93%	\$ 30,000.00	\$ 15,465.99	51.55%	\$ 30,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - BOARD	\$ 1,162,350.00	\$ 1,064,796.56	91.61%	\$ 1,205,000.00	\$ 1,379,384.44	114.47%	\$ 1,260,000.00
10 E 050 2320 3111 00 000000	ADMINISTRATIVE SERVICES	\$ 75,000.00	\$ 90,837.72	121.12%	\$ 50,000.00	\$ 53,606.46	107.21%	\$ 50,000.00
10 E 050 2320 3118 00 000000	PROFESSIONAL GROWTH / MEETING EXPENDITURES	\$ 25,000.00	\$ 24,376.95	97.51%	\$ 25,000.00	\$ 9,759.56	39.04%	\$ 10,000.00
10 E 050 2320 4135 00 000000	GENERAL SUPPLIES	\$ 1,000.00	\$ 980.92	98.09%	\$ 1,000.00	\$ 817.49	81.75%	\$ 1,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - SUPT	\$ 101,000.00	\$ 116,195.59	115.05%	\$ 76,000.00	\$ 64,183.51	84.45%	\$ 61,000.00
10 E 050 2330 3118 00 000000	PROFESSIONAL GROWTH/MTG EXP	\$ 5,000.00	\$ 9,379.98	187.60%	\$ 9,000.00	\$ 8,868.09	98.53%	\$ 9,000.00
10 E 050 2330 3400 00 000000	COMMUNICATION SERVICES/ SYSTEMS	\$ 40,000.00	\$ 41,881.67	104.70%	\$ 36,000.00	\$ 59,929.62	166.47%	\$ 36,000.00
10 E 050 2330 4135 00 000000	GENERAL SUPPLIES	\$ 2,000.00	\$ 761.05	38.05%	\$ 2,000.00	\$ 40.61	2.03%	\$ 2,000.00
10 E 050 2330 5410 00 000000	EQUIPMENT-NEW (ACCT RETIRED IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 050 2330 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ 2,500.00	\$ 2,652.28	106.09%	\$ 2,500.00	\$ -	0.00%	\$ 2,500.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - COMMS	\$ 49,500.00	\$ 54,674.98	110.45%	\$ 49,500.00	\$ 68,838.32	139.07%	\$ 49,500.00
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 1,312,850.00	\$ 1,235,667.13	94.12%	\$ 1,330,500.00	\$ 1,512,406.27	113.67%	\$ 1,321,000.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
BUSINESS, TECHNOLOGY, & HUMAN RESOURCES BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 6/30/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 000 1110 1100 00 000000	SALARY CONTINGENCY	\$ 25,000.00	\$ -	0.00%	\$ 25,000.00	\$ -	0.00%	\$ 25,000.00
10 E 000 1110 1102 00 000000	MERIT CONTINGENCY (ACCT RETIRED IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 000 1110 1103 00 000000	STEP / LANE CONTINGENCY	\$ 35,000.00	\$ -	0.00%	\$ 50,000.00	\$ -	0.00%	\$ 50,000.00
10 E 000 1110 1104 00 000000	RETIREMENT INCREASE	\$ 165,000.00	\$ 163,516.70	99.10%	\$ 240,000.00	\$ 236,723.70	98.63%	\$ 265,000.00
10 E 000 1110 1105 00 000000	CONTINUING EDUCATION INCREMENTS (TEACHER SALARY PER CBA)	\$ 550,000.00	\$ 574,002.54	104.36%	\$ 675,000.00	\$ 744,899.85	110.36%	\$ 775,000.00
10 E 000 1110 1325 00 000000	OTHER POST EMPLOYMENT BENEFITS (ACCT RETIRED IN FY 25)	\$ 350,000.00	\$ -	0.00%	\$ -	\$ -	N/A	\$ -
10 E 000 1110 8030 00 000000	OTHER POST EMPLOYMENT BENEFITS (NEW ACCT IN FY 25)	\$ -	\$ 342,068.34	N/A	\$ 215,000.00	\$ 224,144.72	104.25%	\$ 445,000.00
10 E 060 1110 2221 00 000000	TRIP RETIREE INSURANCE	\$ 57,000.00	\$ 52,118.58	91.44%	\$ 50,000.00	\$ 47,375.67	94.75%	\$ 50,000.00
10 E 060 1110 3933 00 000000	COPIERS / MANAGED PRINT SERVICES	\$ 160,000.00	\$ 158,896.17	99.31%	\$ 160,000.00	\$ 163,538.85	102.21%	\$ 150,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - BUSINESS	\$ 1,342,000.00	\$ 1,290,602.33	96.17%	\$ 1,415,000.00	\$ 1,416,682.79	100.12%	\$ 1,760,000.00
10 E 000 2510 2250 00 000000	COMMUTER BENEFIT EXPENDITURES	\$ 2,400.00	\$ 2,200.00	91.67%	\$ 2,400.00	\$ 2,400.00	100.00%	\$ 2,400.00
10 E 000 2510 2260 00 000000	FSA EXPENDITURES	\$ 5,000.00	\$ 4,221.54	84.43%	\$ 5,000.00	\$ 5,714.15	114.28%	\$ 5,000.00
10 E 050 2320 2225 00 000000	ADMINISTRATOR TUITION/WELLNESS REIMBURSEMENT	\$ 40,000.00	\$ 37,194.93	92.99%	\$ 40,000.00	\$ 31,061.67	77.65%	\$ 35,000.00
10 E 060 2510 3118 00 000000	MEETING EXPENDITURES	\$ 8,000.00	\$ 2,770.19	34.63%	\$ 5,000.00	\$ 3,085.78	61.72%	\$ 5,000.00
10 E 060 2510 3160 00 000000	DATA PROCESSING SERVICES	\$ 16,000.00	\$ 11,220.03	70.13%	\$ 14,000.00	\$ 21,995.74	157.11%	\$ 14,000.00
10 E 060 2510 3321 00 000000	TRAVEL & PROFESSIONAL DEVELOPMENT EXPENDITURES	\$ 16,000.00	\$ 13,359.93	83.50%	\$ 16,000.00	\$ 16,941.26	105.88%	\$ 16,000.00
10 E 060 2510 4135 00 000000	GENERAL SUPPLIES	\$ 5,000.00	\$ 8,769.51	175.39%	\$ 5,000.00	\$ 8,735.74	174.71%	\$ 5,000.00
10 E 060 2510 5410 00 000000	EQUIPMENT - NEW	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 060 2510 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ 1,000.00	\$ 1,305.07	130.51%	\$ 1,000.00	\$ 2,254.54	225.45%	\$ 1,000.00
10 E 060 2520 3175 00 000000	INVESTMENT MANAGEMENT SERVICES (NEW ACCT IN FY27)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 060 2560 4170 00 000000	MILK PURCHASES	\$ 20,000.00	\$ 21,779.82	108.90%	\$ 20,000.00	\$ 26,229.55	131.15%	\$ 22,000.00
10 E 060 2560 4170 00 840000	FREE & REDUCED LUNCH	\$ 110,000.00	\$ 156,034.55	141.85%	\$ 110,000.00	\$ 157,099.60	142.82%	\$ 108,000.00
10 E 060 2900 1321 00 000000	WELLNESS/INVEST/SAFETY/OTHER COMMITTEE ATTENDANCE (NEW ACCT I	\$ 1,000.00	\$ 3,132.00	313.20%	\$ 5,000.00	\$ 879.34	17.59%	\$ 5,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - BUSINESS	\$ 224,400.00	\$ 261,987.57	116.75%	\$ 223,400.00	\$ 276,397.37	123.72%	\$ 218,400.00
	BUSINESS SUBTOTAL	\$ 1,566,400.00	\$ 1,552,589.90	99.12%	\$ 1,638,400.00	\$ 1,693,080.16	103.34%	\$ 1,978,400.00
10 E 000 2230 1292 00 000000	SUMMER SUPPORT - TECH (ACCT RETIRED IN FY 26)	\$ 10,000.00	\$ 5,292.39	52.92%	\$ -	\$ -	N/A	\$ -
10 E 040 2634 3116 00 000000	PROFESSIONAL DEVELOPMENT - DISTRICT	\$ 10,250.00	\$ 5,925.00	57.80%	\$ -	\$ -	N/A	\$ 2,000.00
10 E 040 2634 3118 00 000000	PROFESSIONAL DEVELOPMENT - STAFF (ACCT RETIRED IN FY 26)	\$ 6,000.00	\$ 2,881.48	48.02%	\$ -	\$ -	N/A	\$ -
10 E 040 2634 3160 00 000000	NET 56 PURCHASED SERVICES	\$ 738,426.83	\$ 874,269.58	118.40%	\$ 1,365,000.00	\$ 1,547,967.01	113.40%	\$ 1,404,585.00
10 E 040 2634 3161 00 000000	SECURITY SERVICES/ LICENSING	\$ 174,872.58	\$ 11,903.75	6.81%	\$ 25,000.00	\$ 22,321.75	89.29%	\$ 25,000.00
10 E 040 2634 3232 00 000000	REPAIR SERVICES	\$ 163,087.21	\$ 142,929.25	87.64%	\$ 175,000.00	\$ 40,242.44	23.00%	\$ 100,000.00
10 E 040 2634 4144 00 000000	AUDIO VISUAL / COMPUTER SOFTWARE	\$ 278,256.88	\$ 221,647.36	79.66%	\$ 450,000.00	\$ 361,524.99	80.34%	\$ 450,000.00
10 E 040 2634 4145 00 000000	GENERAL TECH SUPPLIES	\$ 104,000.00	\$ 101,627.62	97.72%	\$ 100,000.00	\$ 91,255.64	91.26%	\$ 100,000.00
10 E 040 2634 5432 00 000000	TECHNOLOGY EQUIPMENT	\$ 840,456.50	\$ 779,810.49	92.78%	\$ 675,000.00	\$ 667,698.51	98.92%	\$ 700,000.00
10 E 040 2634 5433 00 000000	PHYSICAL SECURITY DEVICES	\$ 145,950.00	\$ 180,306.46	123.54%	\$ 50,000.00	\$ 91,234.50	182.47%	\$ 50,000.00
10 E 040 2634 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ 465.00	N/A	\$ -
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - TECH	\$ 2,471,300.00	\$ 2,326,593.38	94.14%	\$ 2,840,000.00	\$ 2,822,709.84	99.39%	\$ 2,831,585.00
	TECHNOLOGY SUBTOTAL	\$ 2,471,300.00	\$ 2,326,593.38	94.14%	\$ 2,840,000.00	\$ 2,822,709.84	99.39%	\$ 2,831,585.00
10 E 000 1110 2300 00 000000	TUITION REIMBURSEMENT - DEA	\$ 200,000.00	\$ 187,312.47	93.66%	\$ 200,000.00	\$ 151,174.24	75.59%	\$ 200,000.00

10 E 000 1120 2400 00 000000	EMPLOYEE ASSISTANCE PROGRAM	\$	-	\$	-	N/A
10 E 090 1110 1220 00 000000	SUBSTITUTE TEACHERS - ELEMENTARY SCHOOL	\$	500,000.00	\$	312,334.62	62.47%
10 E 090 1110 3192 00 940000	OUTDOOR EDUCATION	\$	22,000.00	\$	-	0.00%
10 E 090 1120 1220 00 000000	SUBSTITUTE TEACHERS - MIDDLE SCHOOL	\$	275,000.00	\$	273,391.03	99.41%
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - HR	\$	997,000.00	\$	773,038.12	77.54%

\$	-	\$	-	N/A
\$	500,000.00	\$	426,746.32	85.35%
\$	22,000.00	\$	-	0.00%
\$	275,000.00	\$	252,059.57	91.66%
\$	997,000.00	\$	829,980.13	83.25%

\$	-
\$	500,000.00
\$	-
\$	300,000.00
\$	1,000,000.00

10 E 090 2210 1321 00 000000	NATIONAL BOARD CERTIFIED TEACHER & MENTOR STIPENDS	\$	75,000.00	\$	61,792.50	82.39%
10 E 090 2210 1395 00 000000	NEW TEACHER TRAINING (NEW ACCT IN FY 25)	\$	-	\$	-	N/A
10 E 090 2210 1396 00 000000	ONLINE TRAINING (NEW ACCT IN FY 25)	\$	-	\$	-	N/A
10 E 090 2210 3117 00 000000	STAFF EVALUATION TOOLS	\$	22,000.00	\$	25,075.68	113.98%
10 E 090 2210 3118 00 000000	TUITION REIMBURSEMENT - DESSA	\$	30,900.00	\$	12,660.00	40.97%
10 E 090 2210 3120 00 000000	HUMANEX	\$	25,000.00	\$	25,000.00	100.00%
10 E 090 2210 3231 00 000000	RECRUITMENT TOOLS	\$	50,000.00	\$	7,538.49	15.08%
10 E 090 2210 3550 00 000000	ADVERTISING	\$	3,000.00	\$	733.01	24.43%
10 E 090 2320 3109 00 000000	BACKGROUND CHECKS	\$	20,000.00	\$	16,589.75	82.95%
10 E 090 2320 3110 00 000000	FIRST AID / SAFETY TRAINING	\$	3,000.00	\$	11,248.00	374.93%
10 E 090 2320 3118 00 000000	PROFESSIONAL GROWTH	\$	10,000.00	\$	4,293.53	42.94%
10 E 090 2320 3121 00 000000	AESOP (ACCOUNT RETIRED IN FY 25)	\$	-	\$	18,618.24	N/A
10 E 090 2320 3153 00 000000	DIGITAL HR TOOLS	\$	50,000.00	\$	21,873.12	43.75%
10 E 090 2320 4135 00 000000	GENERAL SUPPLIES	\$	3,090.00	\$	3,637.45	117.72%
10 E 090 2320 4136 00 000000	NEW TEACHER / MENTOR MATERIALS	\$	3,090.00	\$	2,303.83	74.56%
10 E 090 2400 1200 00 000000	TEMPORARY SALARIES (ACCT RETIRED IN FY 24)	\$	-	\$	-	N/A
10 E 090 2410 1200 00 000000	TEMPORARY ADMINISTRATIVE SALARIES	\$	10,000.00	\$	15,000.00	150.00%
10 E 090 2410 3130 00 000000	TEMPORARY SALARIES/ AGENCY STAFFING (NEW ACCT IN FY 25)	\$	-	\$	217,203.60	N/A
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - HR	\$	305,080.00	\$	443,567.20	145.39%

\$	75,000.00	\$	50,669.92	67.56%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	25,000.00	\$	63,020.19	252.08%
\$	30,900.00	\$	5,613.00	18.17%
\$	25,000.00	\$	-	0.00%
\$	50,000.00	\$	6,466.12	12.93%
\$	3,000.00	\$	7,520.00	250.67%
\$	20,000.00	\$	17,006.00	85.03%
\$	3,000.00	\$	7,359.00	245.30%
\$	7,000.00	\$	8,344.65	119.21%
\$	-	\$	-	N/A
\$	50,000.00	\$	41,704.96	83.41%
\$	3,090.00	\$	1,959.36	63.41%
\$	3,090.00	\$	2,965.67	95.98%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	10,000.00	\$	8,259.56	82.60%
\$	305,080.00	\$	220,888.43	72.40%

\$	75,000.00
\$	-
\$	-
\$	25,000.00
\$	30,900.00
\$	25,000.00
\$	50,000.00
\$	3,000.00
\$	17,500.00
\$	3,000.00
\$	7,000.00
\$	-
\$	45,000.00
\$	2,500.00
\$	3,680.00
\$	-
\$	-
\$	150,000.00
\$	437,580.00

HUMAN RESOURCES SUBTOTAL	\$	1,302,080.00	\$	1,216,605.32	93.44%
TOTAL - SITE/DEPARTMENT BUDGET	\$	5,339,780.00	\$	5,095,788.60	95.43%

\$	1,302,080.00	\$	1,050,868.56	80.71%
\$	5,780,480.00	\$	5,566,658.56	96.30%

\$	1,437,580.00
\$	6,247,565.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
TEACHING & LEARNING BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 070 1100 3125 00 000000	INTERPRETIVE SERVICES (NEW ACCT IN FY27)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 2,000.00
10 E 070 1100 4105 00 000000	ART SUPPLIES	\$ 4,000.00	\$ 3,558.03	88.95%	\$ 24,000.00	\$ 19,944.46	83.10%	\$ 7,500.00
10 E 070 1100 4106 00 000000	STEM SUPPLIES	\$ 20,000.00	\$ 32,167.59	160.84%	\$ 10,000.00	\$ 11,673.72	116.74%	\$ 25,000.00
10 E 070 1100 4110 00 000000	SCIENCE SUPPLIES	\$ 50,000.00	\$ 32,647.07	65.29%	\$ 40,000.00	\$ 23,388.09	58.47%	\$ 40,000.00
10 E 070 1100 4113 00 000000	PE/ HEALTH SUPPLIES	\$ 30,000.00	\$ 23,363.00	77.88%	\$ 40,000.00	\$ 40,777.00	101.94%	\$ 20,000.00
10 E 070 1100 4115 00 000000	MUSIC SUPPLIES	\$ 10,000.00	\$ 11,060.74	110.61%	\$ 10,000.00	\$ 7,500.00	75.00%	\$ 15,000.00
10 E 070 1100 4117 00 000000	WORLD LANGUAGE SUPPLIES	\$ 2,000.00	\$ -	0.00%	\$ 2,000.00	\$ 128.98	6.45%	\$ 2,000.00
10 E 070 1100 4121 00 000000	ENGLISH LANGUAGE ARTS SUPPLIES	\$ 10,000.00	\$ 17,905.54	179.06%	\$ 100,000.00	\$ 84,097.75	84.10%	\$ 100,000.00
10 E 070 1100 4122 00 000000	MATH SUPPLIES	\$ 10,000.00	\$ 26,581.02	265.81%	\$ 40,000.00	\$ 61,321.81	153.30%	\$ 80,000.00
10 E 070 1100 4123 00 000000	SOCIAL STUDIES SUPPLIES	\$ 10,000.00	\$ 2,135.66	21.36%	\$ 10,000.00	\$ 2,311.43	23.11%	\$ 15,000.00
10 E 070 1100 4124 00 000000	EL SUPPLIES	\$ 5,000.00	\$ 1,176.86	23.54%	\$ 15,000.00	\$ 5,808.05	38.72%	\$ 8,000.00
10 E 070 1100 4125 00 000000	MTSS SUPPLIES	\$ 5,000.00	\$ 2,260.00	45.20%	\$ 40,000.00	\$ 33,002.28	82.51%	\$ 50,000.00
10 E 070 1100 4126 00 000000	ADV. LEARNING SUPPLIES	\$ 5,000.00	\$ 1,663.70	33.27%	\$ 7,000.00	\$ 7,005.97	100.09%	\$ 10,000.00
10 E 070 1100 4127 00 000000	SEL SUPPLIES	\$ -	\$ 14,500.00	N/A	\$ 12,000.00	\$ 11,770.00	98.08%	\$ 35,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - T & L	\$ 161,000.00	\$ 169,019.21	104.98%	\$ 350,000.00	\$ 308,729.54	88.21%	\$ 409,500.00
10 E 070 2210 1220 00 180000	SUBSTITUTES - INSERVICE	\$ 60,000.00	\$ 91,160.00	151.93%	\$ 60,000.00	\$ 72,640.00	121.07%	\$ 80,000.00
10 E 070 2210 3113 00 000000	LAKE COUNTY EDUCATIONAL SERVICES COOPERATIVE	\$ 1,000.00	\$ 2,600.00	260.00%	\$ 3,000.00	\$ 2,800.00	93.33%	\$ 3,000.00
10 E 070 2210 3117 00 000000	CURRICULUM REVIEW (NEW ACCOUNT IN FY 25)	\$ 856,300.00	\$ 713,578.98	83.33%	\$ 852,955.00	\$ 815,787.67	95.64%	\$ 200,000.00
10 E 070 2210 3320 00 000000	TRAVEL - STAFF (NEW ACCOUNT IN FY 25)	\$ 3,000.00	\$ 2,188.78	72.96%	\$ 3,000.00	\$ 1,967.11	65.57%	\$ 3,000.00
10 E 070 2220 4144 00 000000	LIBRARY / MEDIA	\$ 30,000.00	\$ 27,869.45	92.90%	\$ 30,000.00	\$ 29,363.22	97.88%	\$ 30,000.00
10 E 070 2220 4148 00 000000	INNOVATIVE DIGITAL TOOLS	\$ 175,000.00	\$ 138,649.11	79.23%	\$ 50,000.00	\$ 45,236.47	90.47%	\$ 70,000.00
10 E 070 2220 3191 00 000000	DESTINATION IMAGINATION (NEW ACCOUNT IN FY 25)	\$ 3,000.00	\$ 2,395.00	79.83%	\$ 3,000.00	\$ 4,503.15	150.11%	\$ 3,000.00
10 E 070 2230 3152 00 000000	TESTING / ASSESSMENT SERVICES	\$ 40,000.00	\$ 39,994.00	99.99%	\$ 40,000.00	\$ 43,019.00	107.55%	\$ 45,000.00
10 E 070 2290 3117 00 000000	CURRICULUM REVIEW (ACCT RETIRED IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 070 2290 3191 00 000000	DESTINATION IMAGINATION (ACCT RETIRED IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 070 2290 3320 00 000000	TRAVEL - STAFF (ACCT RETIRED IN FY 24)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
10 E 070 2320 4135 00 000000	OFFICE SUPPLIES	\$ 2,000.00	\$ 768.61	38.43%	\$ 2,000.00	\$ 242.66	12.13%	\$ 2,035.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - T & L	\$ 1,170,300.00	\$ 1,019,203.93	87.09%	\$ 1,043,955.00	\$ 1,015,559.28	97.28%	\$ 436,035.00
10 E 070 1600 1120 00 060000	EXTENDED SCHOOL YEAR - TEACHER SALARIES	\$ 155,000.00	\$ 171,910.12	110.91%	\$ 150,000.00	\$ 77,821.36	51.88%	\$ 155,000.00
10 E 070 1600 4101 00 060000	EXTENDED SCHOOL YEAR - INSTRUCTIONAL SUPPLIES	\$ 2,500.00	\$ 9.55	0.38%	\$ -	\$ -	N/A	\$ -
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - ESY	\$ 157,500.00	\$ 171,919.67	109.16%	\$ 150,000.00	\$ 77,821.36	51.88%	\$ 155,000.00
10 E 070 2210 1322 00 180000	CURRICULUM WORK / INSERVICE STIPENDS	\$ 85,000.00	\$ 53,273.00	62.67%	\$ 80,000.00	\$ 43,198.42	54.00%	\$ 80,000.00
10 E 070 2210 3116 00 180000	PROFESSIONAL DEVELOPMENT SERVICES	\$ 85,000.00	\$ 71,567.10	84.20%	\$ 85,000.00	\$ 111,700.35	131.41%	\$ 150,000.00
10 E 070 2210 4135 00 180000	PROFESSIONAL DEVELOPMENT SUPPLIES	\$ 10,000.00	\$ 4,172.38	41.72%	\$ 5,000.00	\$ 8,701.26	174.03%	\$ 10,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - PD	\$ 180,000.00	\$ 129,012.48	71.67%	\$ 170,000.00	\$ 163,600.03	96.24%	\$ 240,000.00
10 E 070 1250 3115 00 300000	RESEARCH & INSERVICE - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ 17,130.31	N/A	\$ 20,000.00	\$ 10,120.00	50.60%	\$ 20,000.00
10 E 070 2210 3115 00 300000	RESEARCH & INSERVICE - TITLE I (ACCT RETIRED IN FY 26)	\$ 75,000.00	\$ 33,310.00	44.41%	\$ -	\$ 13,296.00	N/A	\$ -
10 E 070 1250 4101 00 300000	INSTRUCTIONAL SUPPLIES - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ 17,211.30	N/A	\$ 50,000.00	\$ 6,948.40	13.90%	\$ 55,000.00
10 E 070 2120 3115 00 300000	GUIDANCE SERVICES - TITLE I (NEW ACCT IN FY 25)	\$ -	\$ 11,250.00	N/A	\$ -	\$ 6,500.00	N/A	\$ -

10 E 070 1100 4101 00 650000	INSTRUCTIONAL SUPPLIES - TITLE IV (NEW ACCT IN FY 25)	\$	-	\$	695.00	N/A
10 E 070 2210 3115 00 650000	RESEARCH & INSERVICE - TITLE IV (NEW ACCT IN FY 25)	\$	1,200.00	\$	-	0.00%
10 E 070 2210 3115 00 660000	RESEARCH & INSERVICE - TITLE II	\$	46,000.00	\$	48,688.00	105.84%
10 E 070 2220 4141 00 310000	STATE LIBRARY GRANT	\$	2,500.00	\$	2,280.09	91.20%
10 E 070 2900 4101 00 300000	HOMELESS SET-ASIDE - TITLE I (NEW ACCT IN FY 25)	\$	-	\$	298.25	N/A
10 E 070 3700 3115 00 660000	PRIVATE SCHOOL ALLOCATION - TITLE II (NEW ACCT IN FY 25)	\$	-	\$	2,502.10	N/A
10 E 070 4100 3113 00 660000	PAYMENT TO OTHER LEAS - TITLE II	\$	-	\$	740.00	N/A
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - GRANTS	\$	124,700.00	\$	134,105.05	107.54%

\$	-	\$	473.00	N/A
\$	1,000.00	\$	-	0.00%
\$	46,000.00	\$	48,236.00	104.86%
\$	2,500.00	\$	1,322.72	52.91%
\$	500.00	\$	-	0.00%
\$	-	\$	405.00	N/A
\$	-	\$	-	N/A
\$	120,000.00	\$	87,301.12	72.75%

\$	-
\$	1,000.00
\$	48,000.00
\$	2,500.00
\$	500.00
\$	700.00
\$	-
\$	127,700.00

10 E 070 1110 1321 00 950000	INSTRUMENTAL MUSIC STIPENDS	\$	30,000.00	\$	33,276.61	110.92%
10 E 070 1110 3190 00 950000	OTHER INSTRUMENTAL MUSIC PROFESSIONAL / TECHNICAL SERVIC	\$	4,000.00	\$	6,810.14	170.25%
10 E 070 1110 3231 00 950000	EQUIPMENT - REPAIR	\$	6,000.00	\$	12,000.94	200.02%
10 E 070 1110 4116 00 950000	INSTRUMENTAL MUSIC SUPPLIES (ACCT RETIRED IN FY 24)	\$	-	\$	-	N/A
10 E 070 1120 4116 00 950000	INSTRUMENTAL MUSIC SUPPLIES	\$	10,000.00	\$	12,390.26	123.90%
10 E 070 1120 5410 00 950000	EQUIPMENT - NEW (ACCT RETIRED IN FY 25)	\$	-	\$	-	N/A
10 E 070 1120 7310 00 950000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	5,000.00	\$	1,150.00	23.00%
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - MUSIC	\$	55,000.00	\$	65,627.95	119.32%

\$	30,000.00	\$	24,589.11	81.96%
\$	4,000.00	\$	3,805.02	95.13%
\$	6,000.00	\$	3,066.45	51.11%
\$	-	\$	-	N/A
\$	10,000.00	\$	10,087.17	100.87%
\$	-	\$	17,100.00	N/A
\$	5,000.00	\$	-	0.00%
\$	55,000.00	\$	58,647.75	106.63%

\$	30,000.00
\$	10,000.00
\$	6,000.00
\$	-
\$	10,000.00
\$	-
\$	5,000.00
\$	61,000.00

TOTAL - SITE/DEPARTMENT BUDGET	\$	1,848,500.00	\$	1,688,888.29	91.37%
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\$	1,888,955.00	\$	1,711,659.08	90.61%
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\$	1,429,235.00
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DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
STUDENT SERVICES BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
10 E 080 1200 1220 00 120000	STUDENT SERVICES SUBSTITUTES	\$ 75,000.00	\$ 105,625.00	140.83%	\$ 90,000.00	\$ 90,752.50	100.84%	\$ 95,000.00
10 E 080 1200 1321 00 120000	STUDENT SERVICES STIPENDS	\$ 15,000.00	\$ 17,020.56	113.47%	\$ 25,000.00	\$ 14,368.35	57.47%	\$ 26,500.00
10 E 080 1200 1331 00 000000	LEAD APE STIPENDS	\$ -	\$ -	N/A	\$ -	\$ 8,999.82	N/A	\$ 12,360.00
10 E 080 1200 3116 00 120000	DIGITAL TOOLS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 20,000.00	\$ 31,025.12	155.13%	\$ 30,000.00
10 E 080 1200 3148 00 120000	HOMEBOUND TUTOR	\$ 30,000.00	\$ 65,204.39	217.35%	\$ 55,000.00	\$ 65,658.60	119.38%	\$ 75,000.00
10 E 080 1200 3180 00 000000	LEGAL SERVICES	\$ 50,000.00	\$ 32,652.94	65.31%	\$ 50,000.00	\$ 32,627.00	65.25%	\$ 62,350.00
10 E 080 1200 4101 00 120000	INSTRUCTIONAL SUPPLIES	\$ 25,000.00	\$ 22,174.42	88.70%	\$ 20,000.00	\$ 12,565.97	62.83%	\$ 20,000.00
10 E 080 1200 6410 00 120000	TUITION - PRIVATE FACILITIES	\$ 425,000.00	\$ 47,380.63	11.15%	\$ 300,000.00	\$ 40,926.40	13.64%	\$ 352,000.00
10 E 080 1200 7310 00 120000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 400.00	\$ 541.32	135.33%	\$ 2,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - SPED	\$ 620,000.00	\$ 290,057.94	46.78%	\$ 560,400.00	\$ 297,465.08	53.08%	\$ 675,210.00
10 E 080 2100 3320 00 120000	TRAVEL - STAFF (ACCT RETIRED IN FY 24)	\$ -	\$ 7.70	N/A	\$ -	\$ -	N/A	\$ -
10 E 080 2110 3320 00 120000	TRAVEL - STAFF (NEW ACCT IN FY 25)	\$ 3,000.00	\$ 423.76	14.13%	\$ 1,500.00	\$ 422.51	28.17%	\$ 2,000.00
10 E 080 2110 4135 00 120000	LOW INCOME / MCKINNEY VENTO	\$ 10,000.00	\$ 21,521.57	215.22%	\$ 49,700.00	\$ 39,532.56	79.54%	\$ 49,000.00
10 E 080 2130 4135 00 120000	HEALTH SUPPLIES	\$ 10,000.00	\$ 7,471.13	74.71%	\$ 10,000.00	\$ 5,968.68	59.69%	\$ 10,000.00
10 E 080 2140 3142 00 120000	PSYCHOLOGICAL PURCHASED SERVICES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 250.00	\$ -	0.00%	\$ -
10 E 080 2140 4135 00 120000	PSYCHOLOGICAL SUPPLIES & MATERIALS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 250.00	\$ -	0.00%	\$ -
10 E 080 2150 3000 00 120000	SPEECH & AUDIOLOGY SUPPLIES PURCHASED SERVICES (NEW ACC	\$ -	\$ -	N/A	\$ 250.00	\$ -	0.00%	\$ -
10 E 080 2150 4135 00 120000	SPEECH & AUDIOLOGY SUPPLIES & MATERIALS (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 250.00	\$ -	0.00%	\$ -
10 E 080 2210 4101 00 120000	ENGLISH LANGUAGE LEARNERS (ACCT RETIRED IN FY 26)	\$ 10,000.00	\$ 13,298.59	132.99%	\$ -	\$ -	N/A	\$ -
10 E 080 2210 3116 00 120000	STAFF DEVELOPMENT SERVICES	\$ 150,000.00	\$ 131,945.78	87.96%	\$ 88,000.00	\$ 44,368.42	50.42%	\$ 95,000.00
10 E 080 2210 4135 00 120000	STAFF DEVELOPMENT SUPPLIES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 500.00	\$ 311.22	62.24%	\$ 500.00
10 E 080 2320 4135 00 120000	GENERAL SUPPLIES	\$ 20,000.00	\$ 13,979.31	69.90%	\$ 250.00	\$ 2,222.99	889.20%	\$ 1,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT SERVICES - SPED	\$ 203,000.00	\$ 188,647.84	92.93%	\$ 150,950.00	\$ 92,826.38	61.49%	\$ 157,500.00
10 E 080 4120 6410 00 120000	TUITION - OTHER LEA	\$ 35,000.00	\$ 50,000.00	142.86%	\$ 35,000.00	\$ -	0.00%	\$ 80,000.00
10 E 080 4120 6430 00 120000	CONSULTANT SERVICES	\$ 25,000.00	\$ 13,531.51	54.13%	\$ 24,000.00	\$ 11,277.75	46.99%	\$ 24,000.00
10 E 080 4120 6420 00 120000	PAYMENTS TO OTHER PUBLIC LEA'S & GOVERNMENTAL UNITS (NEW	\$ 204,000.00	\$ 281,868.02	138.17%	\$ 300,000.00	\$ 196,093.49	65.36%	\$ 150,000.00
	SUBTOTAL FUNCTION LEVEL 1 - PAYMENT TO OTHER LEA - SPED	\$ 264,000.00	\$ 345,399.53	130.83%	\$ 359,000.00	\$ 207,371.24	57.76%	\$ 254,000.00
10 E 080 1200 3116 00 490000	IDEA PURCHASED INSTRUCTIONAL SERVICES	\$ 24,000.00	\$ 19,630.62	81.79%	\$ 35,000.00	\$ 31,501.11	90.00%	\$ 60,000.00
10 E 080 1200 4101 00 480000	PREK IDEA INSTRUCTIONAL SUPPLIES	\$ 2,500.00	\$ 970.49	38.82%	\$ 2,000.00	\$ 1,819.19	90.96%	\$ 4,500.00
10 E 080 1200 4101 00 490000	IDEA INSTRUCTIONAL SUPPLIES	\$ 20,000.00	\$ 12,633.65	63.17%	\$ 30,000.00	\$ 13,350.09	44.50%	\$ 40,000.00
10 E 080 1200 5410 00 490000	EQUIPMENT - NEW (ACCT RETIRED IN FY 26)	\$ 30,000.00	\$ 18,030.03	60.10%	\$ -	\$ -	N/A	\$ -
10 E 080 1200 7310 00 480000	IDEA PREK NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 2	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 5,000.00
10 E 080 1200 7310 00 490000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ -	\$ -	N/A	\$ 25,000.00	\$ 36,015.42	144.06%	\$ 55,000.00
	SUBTOTAL FUNCTION LEVEL 1 - INSTRUCTION - FLOW THROUGH	\$ 76,500.00	\$ 51,264.79	67.01%	\$ 92,000.00	\$ 82,685.81	89.88%	\$ 164,500.00
10 E 080 2130 3116 00 480000	IDEA PREK HEALTH PURCHASED SERVICES	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 10,000.00
10 E 080 2130 3116 00 490000	IDEA HEALTH PURCHASED SERVICES	\$ 90,000.00	\$ 164,801.57	183.11%	\$ 173,600.00	\$ 128,548.57	74.05%	\$ 170,000.00
10 E 080 2140 3142 00 490000	IDEA PSYCHOLOGICAL PURCHASED SERVICES	\$ 12,000.00	\$ 11,385.00	94.88%	\$ 15,000.00	\$ 4,226.00	28.17%	\$ 25,000.00
10 E 080 2140 4135 00 480000	IDEA PREK PSYCHOLOGICAL SUPPLIES & MATERIALS (NEW ACCT IN	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 500.00
10 E 080 2140 4135 00 490000	IDEA PSYCHOLOGICAL SUPPLIES & MATERIALS	\$ 9,000.00	\$ 9,100.44	101.12%	\$ 15,000.00	\$ 16,511.40	110.08%	\$ 21,000.00

10 E 080 2150 3000 00 490000	IDEA SPEECH & AUDIOLOGY SUPPLIES PURCHASED SERVICES	\$	15,000.00	\$	13,518.52	90.12%
10 E 080 2150 4135 00 480000	IDEA PREK SPEECH & AUDIOLOGY SUPPLIES & MATERIALS (NEW AC	\$	-	\$	-	N/A
10 E 080 2150 4135 00 490000	IDEA SPEECH & AUDIOLOGY SUPPLIES & MATERIALS	\$	5,000.00	\$	3,237.60	64.75%
10 E 080 2210 1220 00 480000	PREK IDEA SUBSTITUTES (ACCT RETIRED IN FY 26)	\$	-	\$	-	N/A
10 E 080 2210 1220 00 490000	IDEA SUBSTITUTES (ACCT RETIRED IN FY 26)	\$	-	\$	-	N/A
10 E 080 2210 3110 00 480000	IDEA PREK IMPROVEMENT OF INSTRUCTIONAL SERVICES (NEW ACC	\$	-	\$	-	N/A
10 E 080 2210 3110 00 490000	IDEA IMPROVEMENT OF INSTRUCTIONAL SERVICES	\$	30,000.00	\$	12,186.00	40.62%
10 E 080 2660 3160 00 490000	DATA PROCESSING SERVICES	\$	23,000.00	\$	16,866.96	73.33%
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - FLOW THROUGH	\$	184,000.00	\$	231,096.09	125.60%

\$	15,000.00	\$	13,627.42	90.85%	\$	20,000.00
\$	-	\$	-	N/A	\$	500.00
\$	6,000.00	\$	3,068.13	51.14%	\$	10,000.00
\$	-	\$	-	N/A	\$	-
\$	-	\$	-	N/A	\$	-
\$	-	\$	-	N/A	\$	15,000.00
\$	50,000.00	\$	16,734.75	33.47%	\$	100,000.00
\$	17,000.00	\$	17,376.22	102.21%	\$	25,000.00
\$	291,600.00	\$	200,092.49	68.62%	\$	397,000.00

10 E 080 3700 4101 00 490000	NONPUBLIC SCHOOL PUPILS' SERVICES	\$	2,000.00	\$	1,899.94	95.00%
	SUBTOTAL FUNCTION LEVEL 1 - COMMUNITY - FLOW THROUGH	\$	2,000.00	\$	1,899.94	95.00%

\$	1,900.00	\$	1,722.50	90.66%	\$	-
\$	1,900.00	\$	1,722.50	90.66%	\$	-

10 E 080 4120 3142 00 480000	PREK IDEA PAYMENTS TO OTHER DISTRICTS & GOV. UNITS	\$	30,500.00	\$	28,000.00	91.80%
10 E 080 4120 6000 00 490000	IDEA TUITION TO TRUE NORTH (ACCT RETIRED IN FY 26)	\$	275,000.00	\$	255,848.76	93.04%
10 E 080 4120 3142 00 490000	IDEA PAYMENTS TO OTHER DISTRICTS & GOV. UNITS	\$	185,000.00	\$	167,925.52	90.77%
	SUBTOTAL FUNCTION LEVEL 1 - TO OTHER LEA - FLOW THROUGH	\$	490,500.00	\$	451,774.28	92.10%

\$	30,000.00	\$	25,000.00	83.33%	\$	-
\$	-	\$	-	N/A	\$	-
\$	300,000.00	\$	226,191.55	75.40%	\$	150,000.00
\$	330,000.00	\$	251,191.55	76.12%	\$	150,000.00

TOTAL - SITE/DEPARTMENT BUDGET	\$	1,840,000.00	\$	1,560,140.41	84.79%
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\$	1,785,850.00	\$	1,133,355.05	63.46%	\$	1,798,210.00
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DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
OPERATIONS & MAINTENANCE BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 6/30/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
20 E 000 2540 1291 00 000000	SUMMER SUPPORT	\$ -	\$ 5,610.00	N/A	\$ 5,000.00	\$ 3,480.00	69.60%	\$ 5,000.00
20 E 000 2540 1300 00 000000	CUSTODIAL OVERTIME	\$ 20,000.00	\$ 21,409.85	107.05%	\$ 15,000.00	\$ 26,537.56	176.92%	\$ 21,000.00
20 E 000 2540 1390 00 000000	MAINTENANCE OVERTIME/ ON CALL	\$ 20,000.00	\$ 11,942.66	59.71%	\$ 15,000.00	\$ 14,902.14	99.35%	\$ 15,000.00
20 E 000 2540 3111 00 000000	SCHOOL SAFETY & CROSSING GUARD SERVICES	\$ 350,000.00	\$ 307,296.17	87.80%	\$ 350,000.00	\$ 292,704.73	83.63%	\$ 350,000.00
20 E 000 2540 3115 00 000000	ARCHITECT & OTHER PROFESSIONAL SERVICES	\$ 500,000.00	\$ 421,084.10	84.22%	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3122 00 000000	O&M MILEAGE	\$ 3,500.00	\$ 1,054.86	30.14%	\$ 2,500.00	\$ 806.44	32.26%	\$ 1,000.00
20 E 000 2540 3210 00 000000	SANITATION SERVICES	\$ -	\$ -	N/A	\$ -	\$ 3,324.90	N/A	\$ 3,000.00
20 E 000 2540 3222 00 000000	CUSTODIAL SERVICES	\$ -	\$ (195,765.27)	N/A	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3223 00 000000	CUSTODIAL SERVICES - EXTRAS	\$ 1,500.00	\$ 3,638.52	242.57%	\$ 1,000.00	\$ 5,443.64	544.36%	\$ 1,000.00
20 E 000 2540 3224 00 000000	CUSTODIAL SERVICES - BILLABLE RENTALS	\$ -	\$ 3,667.56	N/A	\$ -	\$ 3,368.05	N/A	\$ -
20 E 000 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$ 999,000.00	\$ 931,838.16	93.28%	\$ -	\$ 22,424.00	N/A	\$ 340,000.00
20 E 000 2540 3238 00 000000	DISTRICT VEHICLE REPAIR (NEW ACCOUNT IN FY 25)	\$ 2,500.00	\$ 4,328.44	173.14%	\$ 1,000.00	\$ 1,594.49	159.45%	\$ 1,000.00
20 E 000 2540 3241 00 000000	TECHNOLOGY BASED O&M SERVICES (NEW ACCT IN FY 25)	\$ -	\$ 150.00	N/A	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3321 00 000000	TRAVEL & PROFESSIONAL DEVELOPMENT EXPENDITURES	\$ 4,000.00	\$ 8,753.55	218.84%	\$ 5,000.00	\$ 12,668.43	253.37%	\$ 5,000.00
20 E 000 2540 3360 00 000000	LANDSCAPING MAINTENANCE	\$ 75,000.00	\$ 64,165.22	85.55%	\$ 75,000.00	\$ 17,400.00	23.20%	\$ 16,000.00
20 E 000 2540 3470 00 000000	TELEPHONE SERVICE	\$ 45,000.00	\$ 61,131.89	135.85%	\$ 68,000.00	\$ 58,072.33	85.40%	\$ 60,000.00
20 E 000 2540 3700 00 000000	WATER / SEWER SERVICE	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
20 E 000 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$ 50,000.00	\$ 57,467.55	114.94%	\$ 60,000.00	\$ 25,803.90	43.01%	\$ 35,000.00
20 E 000 2540 4135 00 000000	GENERAL SUPPLIES	\$ 17,500.00	\$ 21,850.68	124.86%	\$ 17,500.00	\$ 16,536.41	94.49%	\$ 10,000.00
20 E 000 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$ 7,500.00	\$ 632.60	8.43%	\$ 1,500.00	\$ 240.67	16.04%	\$ 500.00
20 E 000 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$ 15,000.00	\$ 22,274.28	148.50%	\$ 20,000.00	\$ 27,284.47	136.42%	\$ -
20 E 000 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ 648.95	N/A	\$ 1,000.00	\$ 156.50	15.65%	\$ -
20 E 000 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ 3,415.73	N/A	\$ 4,000.00	\$ 3,937.13	98.43%	\$ -
20 E 000 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ 43,316.79	N/A	\$ 25,000.00	\$ 63,312.64	253.25%	\$ -
20 E 000 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$ -	\$ 3,392.11	N/A	\$ 4,000.00	\$ 8,746.18	218.65%	\$ -
20 E 000 2540 4167 00 000000	TECHNOLOGY BASED O&M SUPPLIES (NEW ACCT IN FY 25)	\$ -	\$ 6,249.76	N/A	\$ 5,000.00	\$ 48.90	0.98%	\$ -
20 E 000 2540 4169 00 000000	SECURITY SUPPLIES (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ 45,929.38	N/A	\$ 100,000.00
20 E 000 2540 4640 00 000000	GAS - DISTRICT VEHICLES	\$ 12,500.00	\$ 4,971.47	39.77%	\$ 7,500.00	\$ 4,098.05	54.64%	\$ 5,000.00
20 E 000 2540 4650 00 000000	NATURAL GAS	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
20 E 000 2540 4660 00 000000	ELECTRICITY	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
20 E 000 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$ 25,000.00	\$ 15,611.25	62.45%	\$ 10,000.00	\$ -	0.00%	\$ -
20 E 000 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS	\$ 15,000.00	\$ 26,340.00	175.60%	\$ 15,000.00	\$ 25,439.00	169.59%	\$ -
20 E 000 2540 5410 00 000000	EQUIPMENT - NEW	\$ 75,000.00	\$ 77,071.29	102.76%	\$ 88,350.00	\$ 61,437.00	69.54%	\$ 90,000.00
20 E 000 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$ 10,000.00	\$ 10,278.61	102.79%	\$ 10,000.00	\$ 7,192.87	71.93%	\$ 10,000.00
20 E 000 4120 6420 00 000000	PAYMENT TO TRUE NORTH FOR CO-OP CAP PROJ (NEW ACCT IN FY :	\$ -	\$ -	N/A	\$ 59,912.00	\$ 59,912.00	100.00%	\$ -
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - DISTRICT O&M	\$ 2,248,000.00	\$ 1,943,826.78	86.47%	\$ 866,262.00	\$ 812,801.81	93.83%	\$ 1,068,500.00
20 E 010 2540 3210 00 000000	SANITATION SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
20 E 010 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES (NEW ACCOUNT IN FY 25)	\$ 21,000.00	\$ 21,611.96	102.91%	\$ 23,000.00	\$ 21,070.80	91.61%	\$ 20,000.00
20 E 010 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES (NEW ACCOUNT IN FY 25)	\$ 2,500.00	\$ 4,820.05	192.80%	\$ 4,500.00	\$ 6,899.00	153.31%	\$ 4,000.00
20 E 010 2540 3236 00 000000	PLUMBING SERVICES (NEW ACCOUNT IN FY 25)	\$ 1,000.00	\$ 360.00	36.00%	\$ -	\$ 1,105.00	N/A	\$ -
20 E 010 2540 3237 00 000000	PAINTING SERVICES (NEW ACCOUNT IN FY 25)	\$ -	\$ 960.00	N/A	\$ -	\$ 2,100.00	N/A	\$ -
20 E 010 2540 3239 00 000000	HVAC SERVICES (NEW ACCOUNT IN FY 25)	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%	\$ -

20 E 010 2540 3240 00 000000	ELECTRICAL SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 010 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 010 2540 3700 00 000000	WATER / SEWER SERVICE (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	1,300.59	130.06%
20 E 010 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT (NEW ACCOUNT IN FY 25)	\$	7,500.00	\$	8,600.12	114.67%
20 E 010 2540 4160 00 000000	CUSTODIAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	-	0.00%
20 E 010 2540 4162 00 000000	MAINTENANCE SUPPLIES (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	188.26	18.83%
20 E 010 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	67.78	N/A
20 E 010 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	-	0.00%
20 E 010 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$	2,500.00	\$	341.60	13.66%
20 E 010 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	31.87	3.19%
20 E 010 2540 4650 00 000000	NATURAL GAS (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	559.45	55.95%
20 E 010 2540 4660 00 000000	ELECTRICITY (NEW ACCOUNT IN FY 25)	\$	15,000.00	\$	23,831.10	158.87%
20 E 010 2540 5200 00 000000	BUILDING IMPROVEMENTS (NEW ACCOUNT IN FY 25)	\$	2,500.00	\$	25,300.00	1012.00%
20 E 010 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 010 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	2,500.00	\$	-	0.00%
20 E 010 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	-	\$	9,802.65	N/A
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - ADMIN BUILDING		\$	61,500.00	\$	97,775.43	158.98%

\$	-	\$	-	N/A
\$	-	\$	14,198.51	N/A
\$	1,400.00	\$	1,784.66	127.48%
\$	8,500.00	\$	10,087.62	118.68%
\$	-	\$	-	N/A
\$	1,000.00	\$	211.45	21.15%
\$	-	\$	67.78	N/A
\$	-	\$	-	N/A
\$	1,000.00	\$	663.73	66.37%
\$	-	\$	61.94	N/A
\$	750.00	\$	546.17	72.82%
\$	25,000.00	\$	19,127.43	76.51%
\$	2,500.00	\$	44,245.19	1769.81%
\$	-	\$	-	N/A
\$	40,000.00	\$	30,508.52	76.27%
\$	-	\$	3,309.12	N/A
\$	108,650.00	\$	155,986.92	143.57%

\$	-
\$	15,500.00
\$	2,000.00
\$	10,000.00
\$	-
\$	500.00
\$	-
\$	-
\$	500.00
\$	-
\$	1,000.00
\$	22,000.00
\$	-
\$	-
\$	30,000.00
\$	-
\$	105,500.00

20 E 020 2540 3210 00 000000	SANITATION SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES (NEW ACCOUNT IN FY 25)	\$	6,000.00	\$	2,890.47	48.17%
20 E 020 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	490.75	N/A
20 E 020 2540 3236 00 000000	PLUMBING SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	1,866.00	N/A
20 E 020 2540 3237 00 000000	PAINTING SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3239 00 000000	HVAC SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 3240 00 000000	ELECTRICAL SERVICES (NEW ACCOUNT IN FY 25)	\$	-	\$	7,166.66	N/A
20 E 020 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 020 2540 3700 00 000000	WATER / SEWER SERVICE (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	517.16	51.72%
20 E 020 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT (NEW ACCOUNT IN FY 25)	\$	7,500.00	\$	519.93	6.93%
20 E 020 2540 4160 00 000000	CUSTODIAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	2,500.00	\$	-	0.00%
20 E 020 2540 4162 00 000000	MAINTENANCE SUPPLIES (NEW ACCOUNT IN FY 25)	\$	2,500.00	\$	142.79	5.71%
20 E 020 2540 4163 00 000000	PAINT SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4164 00 000000	PLUMBING SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4165 00 000000	HVAC SUPPLIES (NEW ACCOUNT IN FY 25)	\$	500.00	\$	42.00	8.40%
20 E 020 2540 4166 00 000000	ELECTRICAL SUPPLIES (NEW ACCOUNT IN FY 25)	\$	-	\$	-	N/A
20 E 020 2540 4650 00 000000	NATURAL GAS (NEW ACCOUNT IN FY 25)	\$	1,000.00	\$	-	0.00%
20 E 020 2540 4660 00 000000	ELECTRICITY (NEW ACCOUNT IN FY 25)	\$	5,000.00	\$	-	0.00%
20 E 020 2540 5200 00 000000	BUILDING IMPROVEMENTS (NEW ACCOUNT IN FY 25)	\$	-	\$	13,626.38	N/A
20 E 020 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 020 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	200,000.00	\$	110,914.25	55.46%
20 E 020 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	50,000.00	\$	8,801.38	17.60%
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - O&M BUILDING		\$	276,000.00	\$	146,977.77	53.25%

\$	-	\$	-	N/A
\$	16,000.00	\$	3,520.62	22.00%
\$	500.00	\$	-	0.00%
\$	-	\$	280.00	N/A
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	-	\$	2,245.00	N/A
\$	500.00	\$	10,855.42	2171.08%
\$	500.00	\$	3,896.72	779.34%
\$	-	\$	62.66	N/A
\$	1,000.00	\$	564.52	56.45%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	500.00	\$	-	0.00%
\$	-	\$	195.13	N/A
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	-	\$	15,176.00	N/A
\$	-	\$	8,572.00	N/A
\$	25,000.00	\$	2,096.69	8.39%
\$	25,000.00	\$	3,263.39	13.05%
\$	69,000.00	\$	50,728.15	73.52%

\$	-
\$	10,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	10,000.00
\$	5,000.00
\$	-
\$	1,000.00
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	10,000.00
\$	10,000.00
\$	46,000.00

20 E 110 2540 3210 00 000000	SANITATION SERVICES	\$	12,500.00	\$	10,192.19	81.54%
20 E 110 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	179,550.00	\$	179,901.17	100.20%
20 E 110 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	35,000.00	\$	46,341.40	132.40%
20 E 110 2540 3236 00 000000	PLUMBING SERVICES	\$	10,000.00	\$	10,291.50	102.92%
20 E 110 2540 3237 00 000000	PAINTING SERVICES	\$	15,000.00	\$	-	0.00%
20 E 110 2540 3239 00 000000	HVAC SERVICES	\$	12,500.00	\$	1,221.80	9.77%
20 E 110 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 110 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A

\$	12,500.00	\$	14,389.19	115.11%
\$	170,000.00	\$	175,150.68	103.03%
\$	35,000.00	\$	21,777.89	62.22%
\$	7,500.00	\$	4,772.00	63.63%
\$	-	\$	-	N/A
\$	5,000.00	\$	1,383.81	27.68%
\$	-	\$	-	N/A
\$	-	\$	15,904.00	N/A

\$	10,000.00
\$	185,000.00
\$	20,000.00
\$	7,500.00
\$	-
\$	1,500.00
\$	-
\$	15,000.00

20 E 110 2540 3700 00 000000	WATER / SEWER SERVICE	\$	6,500.00	\$	6,170.17	94.93%
20 E 110 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	10,000.00	\$	15,646.71	156.47%
20 E 110 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	1,000.00	\$	350.42	35.04%
20 E 110 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	2,500.00	\$	842.66	33.71%
20 E 110 2540 4163 00 000000	PAINT SUPPLIES	\$	1,500.00	\$	111.66	7.44%
20 E 110 2540 4164 00 000000	PLUMBING SUPPLIES	\$	2,500.00	\$	606.57	24.26%
20 E 110 2540 4165 00 000000	HVAC SUPPLIES	\$	10,000.00	\$	31,405.29	314.05%
20 E 110 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	2,500.00	\$	1,866.10	74.64%
20 E 110 2540 4650 00 000000	NATURAL GAS	\$	10,000.00	\$	23,022.79	230.23%
20 E 110 2540 4660 00 000000	ELECTRICITY	\$	60,000.00	\$	95,324.37	158.87%
20 E 110 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	-	0.00%
20 E 110 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 110 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	-	0.00%
20 E 110 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	16,393.40	163.93%
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - KIPLING	\$	431,050.00	\$	439,688.20	102.00%

\$	6,500.00	\$	6,545.64	100.70%	\$	6,000.00
\$	15,000.00	\$	24,508.80	163.39%	\$	25,000.00
\$	1,000.00	\$	458.05	45.81%	\$	500.00
\$	1,000.00	\$	7,622.94	762.29%	\$	2,500.00
\$	1,000.00	\$	-	0.00%	\$	-
\$	1,500.00	\$	2,184.23	145.62%	\$	1,500.00
\$	7,500.00	\$	22,921.10	305.61%	\$	7,500.00
\$	2,000.00	\$	96.69	4.83%	\$	1,000.00
\$	12,500.00	\$	28,448.99	227.59%	\$	30,000.00
\$	93,000.00	\$	76,509.72	82.27%	\$	85,000.00
\$	-	\$	-	N/A	\$	-
\$	-	\$	-	N/A	\$	-
\$	15,000.00	\$	-	0.00%	\$	10,000.00
\$	10,000.00	\$	443.21	4.43%	\$	10,000.00
\$	396,000.00	\$	403,116.94	101.80%	\$	418,000.00

20 E 120 2540 3210 00 000000	SANITATION SERVICES	\$	10,000.00	\$	7,062.03	70.62%
20 E 120 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	194,400.00	\$	194,507.72	100.06%
20 E 120 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	40,000.00	\$	44,901.81	112.25%
20 E 120 2540 3236 00 000000	PLUMBING SERVICES	\$	5,000.00	\$	11,218.00	224.36%
20 E 120 2540 3237 00 000000	PAINTING SERVICES	\$	-	\$	-	N/A
20 E 120 2540 3239 00 000000	HVAC SERVICES	\$	7,500.00	\$	4,329.30	57.72%
20 E 120 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 120 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 120 2540 3700 00 000000	WATER / SEWER SERVICE	\$	15,000.00	\$	10,997.27	73.32%
20 E 120 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	10,000.00	\$	12,108.02	121.08%
20 E 120 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	1,000.00	\$	149.00	14.90%
20 E 120 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	5,000.00	\$	538.76	10.78%
20 E 120 2540 4163 00 000000	PAINT SUPPLIES	\$	1,000.00	\$	145.08	14.51%
20 E 120 2540 4164 00 000000	PLUMBING SUPPLIES	\$	2,500.00	\$	168.90	6.76%
20 E 120 2540 4165 00 000000	HVAC SUPPLIES	\$	10,000.00	\$	10,916.80	109.17%
20 E 120 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	1,500.00	\$	1,054.74	70.32%
20 E 120 2540 4650 00 000000	NATURAL GAS	\$	12,500.00	\$	28,239.28	225.91%
20 E 120 2540 4660 00 000000	ELECTRICITY	\$	75,000.00	\$	98,526.57	131.37%
20 E 120 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	472.50	1.89%
20 E 120 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 120 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	-	0.00%
20 E 120 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	4,515.57	45.16%
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - SOUTH PARK	\$	450,400.00	\$	429,851.35	95.44%

\$	8,500.00	\$	6,146.03	72.31%	\$	5,500.00
\$	201,000.00	\$	189,636.72	94.35%	\$	215,000.00
\$	40,000.00	\$	14,873.14	37.18%	\$	15,000.00
\$	5,000.00	\$	24,931.00	498.62%	\$	5,000.00
\$	-	\$	-	N/A	\$	-
\$	7,500.00	\$	1,383.87	18.45%	\$	2,500.00
\$	-	\$	-	N/A	\$	-
\$	-	\$	22,175.25	N/A	\$	25,000.00
\$	12,000.00	\$	14,166.52	118.05%	\$	12,000.00
\$	15,000.00	\$	18,332.48	122.22%	\$	18,000.00
\$	500.00	\$	352.65	70.53%	\$	500.00
\$	1,000.00	\$	472.21	47.22%	\$	500.00
\$	-	\$	-	N/A	\$	-
\$	1,000.00	\$	2,018.55	201.86%	\$	1,000.00
\$	7,500.00	\$	882.93	11.77%	\$	3,500.00
\$	1,000.00	\$	9.19	0.92%	\$	500.00
\$	16,000.00	\$	35,829.80	223.94%	\$	40,000.00
\$	93,000.00	\$	84,441.44	90.80%	\$	95,000.00
\$	-	\$	899.46	N/A	\$	-
\$	-	\$	-	N/A	\$	-
\$	15,000.00	\$	-	0.00%	\$	10,000.00
\$	10,000.00	\$	299.82	3.00%	\$	10,000.00
\$	434,000.00	\$	416,851.06	96.05%	\$	459,000.00

20 E 130 2540 3210 00 000000	SANITATION SERVICES	\$	10,000.00	\$	5,842.03	58.42%
20 E 130 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	144,450.00	\$	144,530.04	100.06%
20 E 130 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	40,000.00	\$	24,851.94	62.13%
20 E 130 2540 3236 00 000000	PLUMBING SERVICES	\$	5,000.00	\$	11,952.00	239.04%
20 E 130 2540 3237 00 000000	PAINTING SERVICES	\$	-	\$	-	N/A
20 E 130 2540 3239 00 000000	HVAC SERVICES	\$	5,000.00	\$	1,282.50	25.65%
20 E 130 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 130 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 130 2540 3700 00 000000	WATER / SEWER SERVICE	\$	4,000.00	\$	5,535.02	138.38%
20 E 130 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	10,000.00	\$	12,656.22	126.56%

\$	7,000.00	\$	6,220.03	88.86%	\$	5,500.00
\$	150,000.00	\$	140,910.60	93.94%	\$	160,000.00
\$	30,000.00	\$	30,500.23	101.67%	\$	15,000.00
\$	5,000.00	\$	2,238.00	44.76%	\$	2,500.00
\$	-	\$	-	N/A	\$	-
\$	5,000.00	\$	2,742.64	54.85%	\$	2,500.00
\$	-	\$	-	N/A	\$	-
\$	-	\$	19,597.50	N/A	\$	25,000.00
\$	5,000.00	\$	7,135.72	142.71%	\$	6,500.00
\$	15,000.00	\$	15,339.18	102.26%	\$	14,000.00

20 E 130 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	1,000.00	\$	149.00	14.90%
20 E 130 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	7,500.00	\$	179.33	2.39%
20 E 130 2540 4163 00 000000	PAINT SUPPLIES	\$	-	\$	47.10	N/A
20 E 130 2540 4164 00 000000	PLUMBING SUPPLIES	\$	1,000.00	\$	283.89	28.39%
20 E 130 2540 4165 00 000000	HVAC SUPPLIES	\$	7,500.00	\$	24,140.72	321.88%
20 E 130 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	1,500.00	\$	1,270.64	84.71%
20 E 130 2540 4650 00 000000	NATURAL GAS	\$	10,000.00	\$	24,192.28	241.92%
20 E 130 2540 4660 00 000000	ELECTRICITY	\$	60,000.00	\$	81,491.20	135.82%
20 E 130 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	28,566.00	114.26%
20 E 130 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 130 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	-	0.00%
20 E 130 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	4,267.63	42.68%
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - WALDEN	\$	366,950.00	\$	371,237.54	101.17%

\$	500.00	\$	219.26	43.85%
\$	1,500.00	\$	504.13	33.61%
\$	-	\$	8.98	N/A
\$	1,000.00	\$	2,008.55	200.86%
\$	7,500.00	\$	19,602.37	261.36%
\$	1,000.00	\$	1,073.96	107.40%
\$	14,000.00	\$	34,726.51	248.05%
\$	75,000.00	\$	75,062.70	100.08%
\$	-	\$	-	N/A
\$	-	\$	-	N/A
\$	15,000.00	\$	-	0.00%
\$	10,000.00	\$	3,951.75	39.52%
\$	342,500.00	\$	361,842.11	105.65%

\$	500.00
\$	1,000.00
\$	-
\$	1,000.00
\$	7,500.00
\$	500.00
\$	40,000.00
\$	83,000.00
\$	-
\$	-
\$	10,000.00
\$	10,000.00
\$	384,500.00

20 E 140 2540 3210 00 000000	SANITATION SERVICES	\$	10,000.00	\$	6,502.03	65.02%
20 E 140 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	209,250.00	\$	209,365.92	100.06%
20 E 140 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	70,000.00	\$	52,043.90	74.35%
20 E 140 2540 3236 00 000000	PLUMBING SERVICES	\$	10,000.00	\$	11,857.00	118.57%
20 E 140 2540 3237 00 000000	PAINTING SERVICES	\$	-	\$	-	N/A
20 E 140 2540 3239 00 000000	HVAC SERVICES	\$	5,000.00	\$	2,009.30	40.19%
20 E 140 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 140 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 140 2540 3700 00 000000	WATER / SEWER SERVICE	\$	17,500.00	\$	9,384.98	53.63%
20 E 140 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	10,000.00	\$	19,951.89	199.52%
20 E 140 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	-	\$	194.39	N/A
20 E 140 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	7,500.00	\$	1,393.89	18.59%
20 E 140 2540 4163 00 000000	PAINT SUPPLIES	\$	-	\$	47.10	N/A
20 E 140 2540 4164 00 000000	PLUMBING SUPPLIES	\$	2,500.00	\$	2,738.80	109.55%
20 E 140 2540 4165 00 000000	HVAC SUPPLIES	\$	10,000.00	\$	11,997.35	119.97%
20 E 140 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	2,500.00	\$	810.81	32.43%
20 E 140 2540 4650 00 000000	NATURAL GAS	\$	10,000.00	\$	27,180.47	271.80%
20 E 140 2540 4660 00 000000	ELECTRICITY	\$	85,000.00	\$	121,642.62	143.11%
20 E 140 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	22,230.00	88.92%
20 E 140 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 140 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	9,945.20	39.78%
20 E 140 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	13,508.66	135.09%
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - WILMOT	\$	509,250.00	\$	522,804.31	102.66%

\$	8,000.00	\$	6,146.03	76.83%
\$	220,000.00	\$	204,122.88	92.78%
\$	30,000.00	\$	26,686.17	88.95%
\$	5,000.00	\$	34,251.00	685.02%
\$	-	\$	-	N/A
\$	5,000.00	\$	3,279.87	65.60%
\$	-	\$	-	N/A
\$	-	\$	13,510.38	N/A
\$	10,000.00	\$	9,814.89	98.15%
\$	17,500.00	\$	27,139.15	155.08%
\$	-	\$	62.66	N/A
\$	2,500.00	\$	1,718.08	68.72%
\$	-	\$	-	N/A
\$	2,500.00	\$	6,954.03	278.16%
\$	12,500.00	\$	32,993.73	263.95%
\$	1,000.00	\$	422.87	42.29%
\$	15,000.00	\$	31,601.96	210.68%
\$	120,000.00	\$	98,333.79	81.94%
\$	-	\$	13,000.00	N/A
\$	-	\$	-	N/A
\$	15,000.00	\$	-	0.00%
\$	10,000.00	\$	-	0.00%
\$	474,000.00	\$	510,037.49	107.60%

\$	6,000.00
\$	235,000.00
\$	15,000.00
\$	5,000.00
\$	-
\$	2,500.00
\$	-
\$	15,000.00
\$	10,000.00
\$	25,500.00
\$	-
\$	2,000.00
\$	-
\$	2,000.00
\$	12,500.00
\$	500.00
\$	35,000.00
\$	110,000.00
\$	15,000.00
\$	-
\$	10,000.00
\$	10,000.00
\$	511,000.00

20 E 250 2540 3210 00 000000	SANITATION SERVICES	\$	10,000.00	\$	5,499.62	55.00%
20 E 250 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	303,750.00	\$	303,918.38	100.06%
20 E 250 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	50,000.00	\$	70,550.46	141.10%
20 E 250 2540 3236 00 000000	PLUMBING SERVICES	\$	10,000.00	\$	14,194.00	141.94%
20 E 250 2540 3237 00 000000	PAINTING SERVICES	\$	175,000.00	\$	30,500.00	17.43%
20 E 250 2540 3239 00 000000	HVAC SERVICES	\$	5,000.00	\$	2,070.00	41.40%
20 E 250 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 250 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 250 2540 3700 00 000000	WATER / SEWER SERVICE	\$	4,500.00	\$	6,719.43	149.32%
20 E 250 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	15,000.00	\$	23,420.32	156.14%
20 E 250 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	1,000.00	\$	33.94	3.39%
20 E 250 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	20,000.00	\$	1,914.07	9.57%

\$	7,000.00	\$	7,114.03	101.63%
\$	310,000.00	\$	296,307.48	95.58%
\$	40,000.00	\$	60,463.54	151.16%
\$	5,000.00	\$	33,658.00	673.16%
\$	5,000.00	\$	3,900.00	78.00%
\$	5,000.00	\$	1,917.64	38.35%
\$	-	\$	-	N/A
\$	-	\$	22,092.28	N/A
\$	7,500.00	\$	10,522.88	140.31%
\$	22,500.00	\$	19,805.74	88.03%
\$	500.00	\$	485.00	97.00%
\$	10,000.00	\$	1,456.91	14.57%

\$	7,500.00
\$	325,000.00
\$	40,000.00
\$	5,000.00
\$	500.00
\$	5,000.00
\$	-
\$	25,000.00
\$	10,000.00
\$	20,000.00
\$	500.00
\$	1,500.00

20 E 250 2540 4163 00 000000	PAINT SUPPLIES	\$	10,000.00	\$	636.97	6.37%
20 E 250 2540 4164 00 000000	PLUMBING SUPPLIES	\$	1,000.00	\$	165.86	16.59%
20 E 250 2540 4165 00 000000	HVAC SUPPLIES	\$	10,000.00	\$	19,706.85	197.07%
20 E 250 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	2,500.00	\$	778.51	31.14%
20 E 250 2540 4650 00 000000	NATURAL GAS	\$	15,000.00	\$	36,301.06	242.01%
20 E 250 2540 4660 00 000000	ELECTRICITY	\$	105,000.00	\$	128,800.16	122.67%
20 E 250 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	35,045.00	140.18%
20 E 250 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 250 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	-	0.00%
20 E 250 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	8,160.92	81.61%
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - SHEPARD		\$	797,750.00	\$	688,415.55	86.29%

\$	1,000.00	\$	-	0.00%	\$	-
\$	1,000.00	\$	2,527.94	252.79%	\$	1,500.00
\$	15,000.00	\$	39,610.98	264.07%	\$	12,500.00
\$	1,000.00	\$	793.83	79.38%	\$	500.00
\$	21,000.00	\$	51,007.41	242.89%	\$	55,000.00
\$	125,000.00	\$	125,177.48	100.14%	\$	140,000.00
\$	-	\$	22,558.47	N/A	\$	25,000.00
\$	-	\$	47,061.00	N/A	\$	50,000.00
\$	15,000.00	\$	-	0.00%	\$	125,000.00
\$	10,000.00	\$	7,522.82	75.23%	\$	10,000.00
\$	601,500.00	\$	753,983.43	125.35%	\$	859,500.00

20 E 260 2540 3210 00 000000	SANITATION SERVICES	\$	10,000.00	\$	9,579.89	95.80%
20 E 260 2540 3222 00 000000	CUSTODIAL CLEANING SERVICES	\$	297,000.00	\$	297,164.61	100.06%
20 E 260 2540 3235 00 000000	MAINTENANCE & REPAIR SERVICES	\$	60,000.00	\$	87,746.07	146.24%
20 E 260 2540 3236 00 000000	PLUMBING SERVICES	\$	10,000.00	\$	7,415.50	74.16%
20 E 260 2540 3237 00 000000	PAINTING SERVICES	\$	-	\$	-	N/A
20 E 260 2540 3239 00 000000	HVAC SERVICES	\$	10,000.00	\$	3,877.50	38.78%
20 E 260 2540 3240 00 000000	ELECTRICAL SERVICES	\$	-	\$	-	N/A
20 E 260 2540 3360 00 000000	LANDSCAPING MAINTENANCE (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 260 2540 3700 00 000000	WATER / SEWER SERVICE	\$	5,500.00	\$	7,504.38	136.44%
20 E 260 2540 3931 00 000000	SERVICE AGREEMENT - GENERAL EQUIPMENT	\$	10,000.00	\$	19,451.51	194.52%
20 E 260 2540 4160 00 000000	CUSTODIAL SUPPLIES	\$	1,000.00	\$	-	0.00%
20 E 260 2540 4162 00 000000	MAINTENANCE SUPPLIES	\$	15,000.00	\$	1,019.42	6.80%
20 E 260 2540 4163 00 000000	PAINT SUPPLIES	\$	-	\$	47.09	N/A
20 E 260 2540 4164 00 000000	PLUMBING SUPPLIES	\$	1,000.00	\$	316.77	31.68%
20 E 260 2540 4165 00 000000	HVAC SUPPLIES	\$	5,000.00	\$	9,987.45	199.75%
20 E 260 2540 4166 00 000000	ELECTRICAL SUPPLIES	\$	2,500.00	\$	1,078.86	43.15%
20 E 260 2540 4650 00 000000	NATURAL GAS	\$	10,000.00	\$	21,741.88	217.42%
20 E 260 2540 4660 00 000000	ELECTRICITY	\$	90,000.00	\$	139,593.40	155.10%
20 E 260 2540 5200 00 000000	BUILDING IMPROVEMENTS	\$	25,000.00	\$	13,900.00	55.60%
20 E 260 2540 5300 00 000000	LANDSCAPING CAPITAL IMPROVEMENTS (NEW ACCOUNT IN FY 26)	\$	-	\$	-	N/A
20 E 260 2540 5410 00 000000	EQUIPMENT - NEW (NEW ACCOUNT IN FY 25)	\$	25,000.00	\$	-	0.00%
20 E 260 2540 7310 00 000000	NON-CAPITALIZED EQUIPMENT - NEW (NEW ACCT IN FY 25)	\$	10,000.00	\$	17,203.18	172.03%
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - CARUSO		\$	587,000.00	\$	637,627.51	108.62%

\$	12,000.00	\$	7,093.31	59.11%	\$	8,000.00
\$	310,000.00	\$	289,722.84	93.46%	\$	325,000.00
\$	60,000.00	\$	107,956.90	179.93%	\$	60,000.00
\$	5,000.00	\$	47,528.00	950.56%	\$	5,000.00
\$	-	\$	-	N/A	\$	-
\$	5,000.00	\$	1,633.87	32.68%	\$	1,500.00
\$	-	\$	-	N/A	\$	-
\$	-	\$	-	N/A	\$	11,000.00
\$	7,500.00	\$	7,520.36	100.27%	\$	7,000.00
\$	20,000.00	\$	15,833.48	79.17%	\$	17,500.00
\$	-	\$	188.56	N/A	\$	-
\$	2,500.00	\$	1,837.12	73.48%	\$	2,500.00
\$	-	\$	-	N/A	\$	-
\$	1,000.00	\$	1,919.55	191.96%	\$	1,000.00
\$	10,000.00	\$	7,870.20	78.70%	\$	10,000.00
\$	1,500.00	\$	2,390.10	159.34%	\$	500.00
\$	13,500.00	\$	29,752.17	220.39%	\$	35,000.00
\$	135,000.00	\$	122,561.64	90.79%	\$	135,000.00
\$	-	\$	27,306.79	N/A	\$	25,000.00
\$	-	\$	67,257.00	N/A	\$	15,000.00
\$	15,000.00	\$	5,650.00	37.67%	\$	10,000.00
\$	10,000.00	\$	6,840.00	68.40%	\$	10,000.00
\$	608,000.00	\$	750,861.89	123.50%	\$	679,000.00

TOTAL - SITE/DEPARTMENT BUDGET	\$	5,390,400.00	\$	5,033,451.24	93.38%
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\$	3,722,262.00	\$	4,009,494.73	107.72%	\$	4,531,000.00
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DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
TRANSPORTATION BUDGET

		AUDITED @ 6/30/2025			UNAUDITED @ 6/30/2026			2026-2027 BUDGET
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
40 E 000 2550 3311 00 000000	REGULAR TRANSPORTATION	\$ 1,412,000.00	\$ 1,328,910.08	94.12%	\$ 1,412,000.00	\$ 1,379,126.73	97.67%	\$ 1,454,360.00
40 E 000 2550 3317 00 000000	BAND & ORCHESTRA TRANSPORTATION	\$ 8,750.00	\$ 19,270.00	220.23%	\$ 15,500.00	\$ 20,548.00	132.57%	\$ 15,965.00
40 E 000 2550 3318 00 000000	FIELD TRIP TRANSPORTATION	\$ 31,750.00	\$ 24,322.50	76.61%	\$ 25,000.00	\$ 28,914.54	115.66%	\$ 25,750.00
40 E 000 2550 4641 00 000000	FUEL CHARGE	\$ 325,000.00	\$ 216,244.37	66.54%	\$ 325,000.00	\$ 197,457.64	60.76%	\$ 334,750.00
40 E 060 2550 1390 00 000000	OVERTIME CUSTODIANS - TRANSPORTATION (NEW ACCT IN FY 27)	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
40 E 080 2550 3313 00 120000	SPECIAL EDUCATION TRANSPORTATION	\$ 525,000.00	\$ 403,305.67	76.82%	\$ 525,000.00	\$ 397,415.53	75.70%	\$ 540,750.00
40 E 250 2550 3322 00 000000	SHEPARD ACTIVITY BUS	\$ 15,500.00	\$ 13,066.00	84.30%	\$ 15,500.00	\$ 12,784.00	82.48%	\$ 15,965.00
40 E 260 2550 3322 00 000000	CARUSO ACTIVITY BUS	\$ 15,500.00	\$ 13,066.00	84.30%	\$ 15,500.00	\$ 12,784.00	82.48%	\$ 15,965.00
SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - TRANSPORTATION		\$ 2,333,500.00	\$ 2,018,184.62	86.49%	\$ 2,333,500.00	\$ 2,049,030.44	87.81%	\$ 2,403,505.00
TOTAL - SITE/DEPARTMENT BUDGET		\$ 2,333,500.00	\$ 2,018,184.62	86.49%	\$ 2,333,500.00	\$ 2,049,030.44	87.81%	\$ 2,403,505.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
DEBT SERVICE BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2025			UNAUDITED @ 5/31/2026			2026-2027 BUDGET
		BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
30 E 000 5140 6200 00 000000	BOND INTEREST	\$ 535,248.00	\$ 535,247.50	100.00%	\$ 488,747.50	\$ 256,323.75	52.45%	\$ 4,730,027.00
30 E 000 5200 6100 00 000000	BOND PRINCIPAL	\$ 1,130,000.00	\$ 1,130,000.00	100.00%	\$ 1,195,000.00	\$ 1,069,600.00	89.51%	\$ 1,275,000.00
30 E 000 5200 6400 00 000000	FEES	\$ 5,000.00	\$ 3,575.00	71.50%	\$ 10,000.00	\$ 6,225.00	62.25%	\$ 10,000.00
30 E 000 5410 3170 00 000000	COST OF ISSUANCE	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
30 E 000 5420 6100 00 000000	PAYMENT TO ESCROW	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
	<i>SUBTOTAL FUNCTION LEVEL 1 - DEBT</i>	<i>\$ 1,670,248.00</i>	<i>\$ 1,668,822.50</i>	<i>99.91%</i>	<i>\$ 1,693,747.50</i>	<i>\$ 1,332,148.75</i>	<i>78.65%</i>	<i>\$ 6,015,027.00</i>
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 1,670,248.00	\$ 1,668,822.50	99.91%	\$ 1,693,747.50	\$ 1,332,148.75	78.65%	\$ 6,015,027.00

DEERFIELD PUBLIC SCHOOLS DISTRICT 109
2026-2027
CAPITAL PROJECTS BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AUDITED @ 6/30/2025			UNAUDITED @ 6/30/2026			2026-2027 BUDGET
		BUDGET	2024-2025 ACTUAL	% OF BUDGET	BUDGET	2025-2026 ACTUAL	% OF BUDGET	
60 E 000 2530 3111 00 000000	PROFESSIONAL SERVICES (ARCHITECT, CM, OWNER'S REP)	\$ -	\$ -	N/A	\$ 4,070,866.00	\$ 2,377,616.83	58.41%	\$ 7,027,112.16
60 E 000 2530 5203 00 000000	PURCHASE OF REAL PROPERTY (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ -	\$ 2,101,239.86	N/A	\$ -
60 E 000 2530 5234 00 000000	CONSTRUCTION CAPITAL PROJECTS	\$ 5,100,000.00	\$ 3,806,251.83	74.63%	\$ 10,834,599.00	\$ 3,415,394.73	31.52%	\$ 21,245,830.57
60 E 000 2530 5236 00 000000	CONSTRUCTION CONTINGENCY (NEW ACCT IN FY 26)	\$ -	\$ -	N/A	\$ 548,472.00	\$ -	0.00%	\$ 1,083,528.00
60 E 000 2530 5510 00 000000	FF&E / EQUIPMENT PRE-PURCHASE	\$ -	\$ -	N/A	\$ 38,334.00	\$ -	0.00%	\$ 90,666.66
60 E 000 4120 6420 00 000000	PAYMENT TO TRUE NORTH FOR COOPERATIVE CAPITAL PROJECTS	\$ 59,912.00	\$ 59,912.00	100.00%	\$ -	\$ -	N/A	\$ -
60 E 000 4190 6420 00 000000	PAYMENT TO PARK DIST. FOR COOPERATIVE CAPITAL PROJECTS (NE	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ 355,000.00
	SUBTOTAL FUNCTION LEVEL 1 - SUPPORT - CAPITAL PROJECTS	\$ 5,159,912.00	\$ 3,866,163.83	74.93%	\$ 15,492,271.00	\$ 7,894,251.42	50.96%	\$ 29,802,137.39
	TOTAL - SITE/DEPARTMENT BUDGET	\$ 5,159,912.00	\$ 3,866,163.83	74.93%	\$ 15,492,271.00	\$ 7,894,251.42	50.96%	\$ 29,802,137.39

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PROPERTY TAXES

The primary source of revenue for Deerfield Public Schools District 109 is derived from local property taxes. Local revenue represents approximately 96% of fiscal year 2027 budgeted governmental fund revenue. Illinois real property values are determined annually on a calendar year basis. Property assessments for the year 2025 are payable in calendar year 2026. The District is located in Lake County, Illinois, where property taxes are payable in June and September. It is the intention to use the 2025 levy to fund the 2026-2027 fiscal year. This is inclusive of any fund surpluses that may be booked to the Capital Projects fund to save for future capital needs.

Tax Levy Process

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

The Board of Education has the authority to levy separate taxes for the following purposes: Education, Liability Insurance, Special Education, Operations, Life Safety, Leasing Facilities, Debt Service, Transportation, Municipal Retirement, Social Security, Working Cash, Summer School, and Tort Judgments. The 2025 levy included amounts extended for Education, Special Education, Operations & Maintenance, Transportation, Municipal Retirement, Social Security, and Debt Service funds.

Purpose	Legal Maximum	2025 District Rate
Education	3.50	2.850734
Liability Insurance	As Needed	0
Special Education	0.400	0.063528
Operations & Maintenance	0.550	0.327625
Life Safety	0.100	0
Leasing Facilities	0.100	0
Debt Service	As Needed	0.073888
Transportation	As Needed	0.092183
Municipal Retirement	As Needed	0.034156
Social Security	As Needed	0.038244
Capital Projects	0.05	0
Recapture	As Needed	0.040641
Total Rate		3.520999

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

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

Property Tax Extension Limitation Law (PTELL)

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

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

Tax Increment Financing (TIF) Districts

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

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

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

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

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

Property Assessment

Illinois law requires all assessment officials to determine the valuation of property as of January 1 of the tax year using sales data from the prior three years. Thus, values for the 2025 tax year were determined as of January 1, 2025 using sales from 2022, 2023 and 2024. This creates a lag which eases the effects of market swings—providing stability to the assessment system. However, it means that assessed values will be understated during periods of rising market values, and overstated when market values are falling.

Every four years the assessor does a general assessment utilizing a combination of the three traditional approaches to value. These three methods are the cost approach (what it would cost to build a house today), the market or sales comparison approach (which analyzes similar properties that have sold recently where both buyer and seller acted without undue pressure in negotiating the price), and the income approach (most often used for commercial/industrial property). The most recent general assessment in Lake County, Illinois was in tax year 2025 for taxes payable in 2026.

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

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

HISTORICAL & PROJECTED CONSUMER PRICE INDEX

CONSUMER PRICE INDEX (CPI)				
TAX LEVY YEAR	CPI BASE YEAR	SCHOOL YEAR	CPI INDEX	PTELL LIMITING RATE
2030*	2028	2030-31	2.00%	2.00%
2029*	2027	2029-30	2.00%	2.00%
2028*	2027	2029-30	2.00%	2.00%
2027*	2026	2028-29	2.00%	2.00%
2026	2025	2027-28	2.70%	2.70%
2025	2024	2026-27	2.90%	2.90%
2024	2023	2025-26	3.40%	3.40%
2023	2022	2024-25	6.50%	5.00%
2022	2021	2023-24	7.00%	5.00%
2021	2020	2022-23	1.40%	1.40%
2020	2019	2021-22	2.30%	2.30%
2019	2018	2020-21	1.90%	1.90%
2018	2017	2019-20	2.10%	2.10%
2017	2016	2018-19	2.10%	2.10%
2016	2015	2017-18	0.70%	0.70%
2015	2014	2016-17	0.80%	0.80%
2014	2013	2015-16	1.50%	1.50%
2013	2012	2014-15	1.70%	1.70%
2012	2011	2013-14	3.00%	3.00%
2011	2010	2012-13	1.50%	1.50%
2010	2009	2011-12	2.70%	2.70%
2009	2008	2010-11	0.10%	0.10%
2008	2007	2009-10	4.10%	4.10%
2007	2006	2008-09	2.50%	2.50%
2006	2005	2007-08	3.40%	3.40%
2005	2004	2006-07	3.30%	3.30%
2004	2003	2005-06	1.90%	1.90%
2003	2002	2004-05	2.40%	2.40%
2002	2001	2003-04	1.60%	1.60%
2001	2000	2002-03	3.40%	3.40%
2000	1999	2001-02	2.70%	2.70%
1999	1998	2000-01	1.60%	1.60%
1998	1997	1999-00	1.70%	1.70%
1997	1996	1998-99	3.30%	3.30%
1996	1995	1997-98	2.50%	2.50%

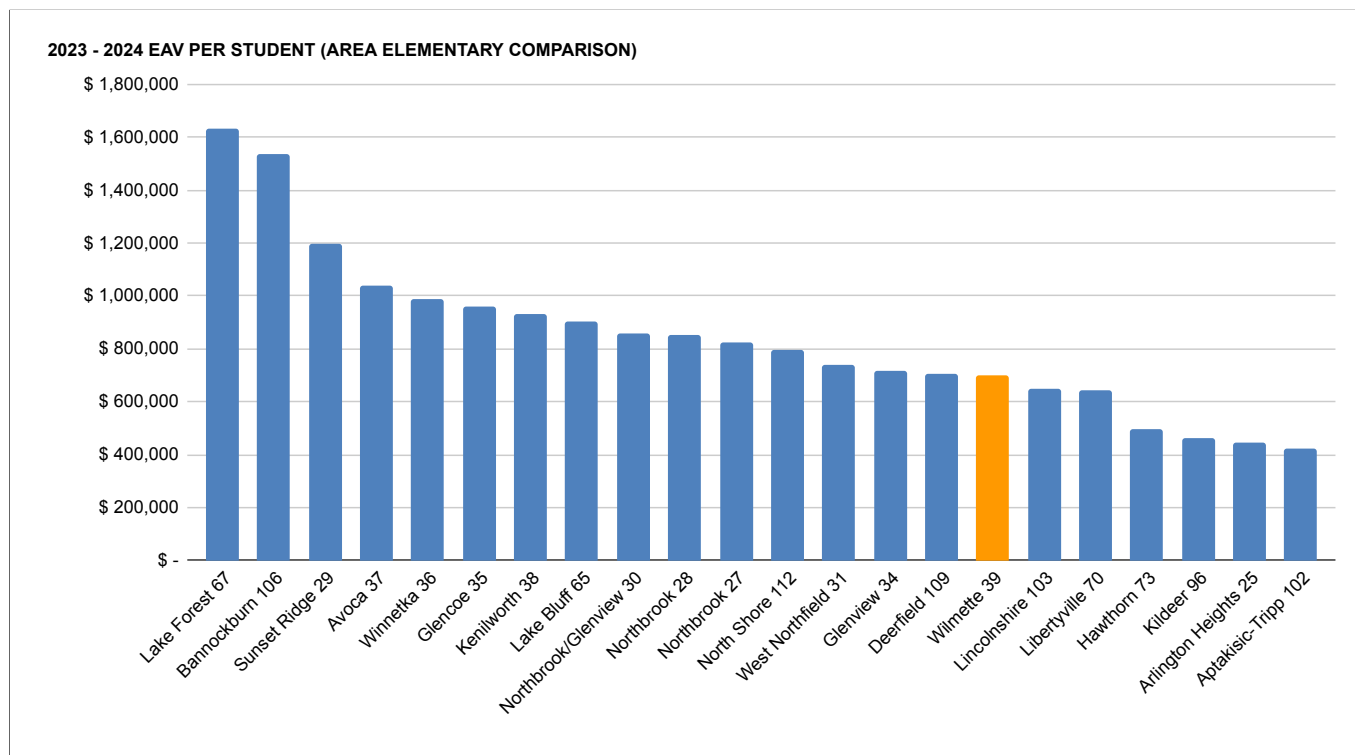
*PROJECTED

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

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

LEVY YEAR	TOTAL EAV	CHANGE VS PY	% CHANGE VS PY	ESTIMATED MARKET VALUE	STUDENT ENROLLMENT	SCHOOL YEAR	EAV PER STUDENT
2025	\$ 1,945,635,653	\$ 192,791,083	11.0%	\$ 5,836,906,959	2,748	2026-27	\$ 708,019
2024	\$ 1,840,762,479	\$ 148,348,633	8.8%	\$ 5,522,287,437	2,698	2025-26	\$ 682,269
2023	\$ 1,752,844,570	\$ 60,430,724	3.6%	\$ 5,258,533,710	2,716	2024-25	\$ 645,615
2022	\$ 1,692,413,846	\$ 51,698,761	3.2%	\$ 5,077,241,538	2,727	2023-24	\$ 620,614
2021	\$ 1,640,715,085	\$ (30,528,477)	-1.8%	\$ 4,922,145,255	2,736	2022-23	\$ 599,677
2020	\$ 1,671,243,562	\$ (46,903,294)	-2.7%	\$ 5,013,730,686	2,772	2021-22	\$ 602,902
2019	\$ 1,718,146,856	\$ 14,075,490	0.8%	\$ 5,154,440,568	2,952	2020-21	\$ 582,028
2018	\$ 1,704,071,366	\$ (1,432,910)	-0.1%	\$ 5,112,214,098	2,953	2019-20	\$ 577,064
2017	\$ 1,705,504,276	\$ 64,186,538	3.9%	\$ 5,116,512,828	2,941	2018-19	\$ 579,906
2016	\$ 1,641,317,738	\$ 95,301,498	6.2%	\$ 4,923,953,214	2,985	2017-18	\$ 549,855
2015	\$ 1,546,016,240	\$ 105,685,263	7.3%	\$ 4,638,048,720	3,008	2016-17	\$ 513,968
2014	\$ 1,440,330,977	\$ 5,795,534	0.4%	\$ 4,320,992,931	3,061	2015-16	\$ 470,543
2013	\$ 1,434,535,443	\$ (180,863,950)	-11.2%	\$ 4,303,606,329	3,085	2014-15	\$ 465,003

Source: Lake County Clerk, District 109 Annual Enrollment Report



HISTORICAL EAV GROWTH

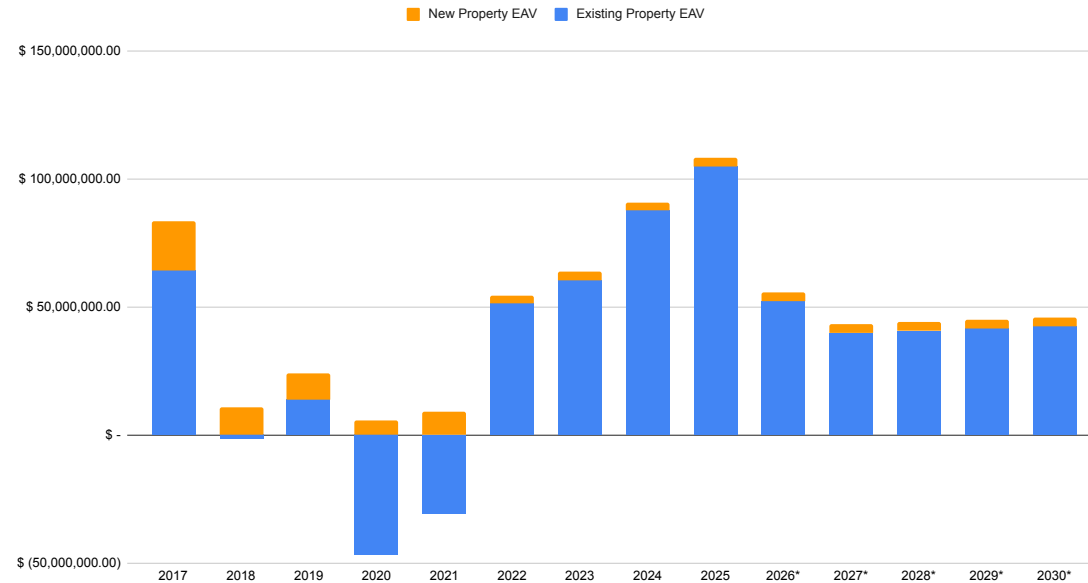
IN EAV BY TAX YEAR

TAX YEAR	TOTAL EAV	TOTAL NEW GROWTH	TOTAL EAV LESS NEW GROWTH	\$ CHANGE TO TOTAL EAV	% CHANGE TO TOTAL EAV	\$ CHANGE TO EXISTING PROPERTY	% CHANGE TO EXISTING PROPERTY
2030*	\$2,162,881,104.72	\$ 3,372,251.79	\$ 2,159,508,852.93	\$ 42,409,433.43	2.00%	\$ 42,403,548.23	2.00%
2029*	\$2,120,471,671.29	\$ 3,366,366.59	\$ 2,117,105,304.70	\$ 41,577,875.91	2.00%	\$ 41,669,044.76	2.01%
2028*	\$2,078,893,795.38	\$ 3,457,535.44	\$ 2,075,436,259.94	\$ 40,762,623.44	2.00%	\$ 40,597,941.33	2.00%
2027*	\$2,038,131,171.94	\$ 3,292,853.33	\$ 2,034,838,318.61	\$ 39,963,356.31	2.00%	\$ 40,019,213.98	2.01%
2026*	\$1,998,167,815.63	\$ 3,348,711.00	\$ 1,994,819,104.63	\$ 52,532,162.63	2.70%	\$ 52,914,493.63	2.72%
2025	\$1,945,635,653.00	\$ 3,731,042.00	\$ 1,941,904,611.00	\$ 104,873,174.00	5.70%	\$ 103,940,939.00	5.66%
2024	\$1,840,762,479.00	\$ 2,798,807.00	\$ 1,837,963,672.00	\$ 87,917,909.00	5.02%	\$ 88,635,386.00	5.07%
2023	\$1,752,844,570.00	\$ 3,516,284.00	\$ 1,749,328,286.00	\$ 60,430,724.00	3.57%	\$ 59,611,442.00	3.53%
2022	\$1,692,413,846.00	\$ 2,697,002.00	\$ 1,689,716,844.00	\$ 51,698,761.00	3.15%	\$ 58,130,940.00	3.56%
2021	\$1,640,715,085.00	\$ 9,129,181.00	\$ 1,631,585,904.00	\$ (30,528,477.00)	-1.83%	\$ (33,962,444.00)	-2.04%
2020	\$1,671,243,562.00	\$ 5,695,214.00	\$ 1,665,548,348.00	\$ (46,903,294.00)	-2.73%	\$ (42,482,556.00)	-2.49%
2019	\$1,718,146,856.00	\$ 10,115,952.00	\$ 1,708,030,904.00	\$ 14,075,490.00	0.83%	\$ 14,721,513.00	0.87%
2018	\$1,704,071,366.00	\$ 10,761,975.00	\$ 1,693,309,391.00	\$ (1,432,910.00)	-0.08%	\$ 7,196,943.00	0.43%
2017	\$1,705,504,276.00	\$ 19,391,828.00	\$ 1,686,112,448.00	\$ 64,186,538.00	3.91%	\$ 58,331,167.00	3.58%
2016	\$1,641,317,738.00	\$ 13,536,457.00	\$ 1,627,781,281.00				

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

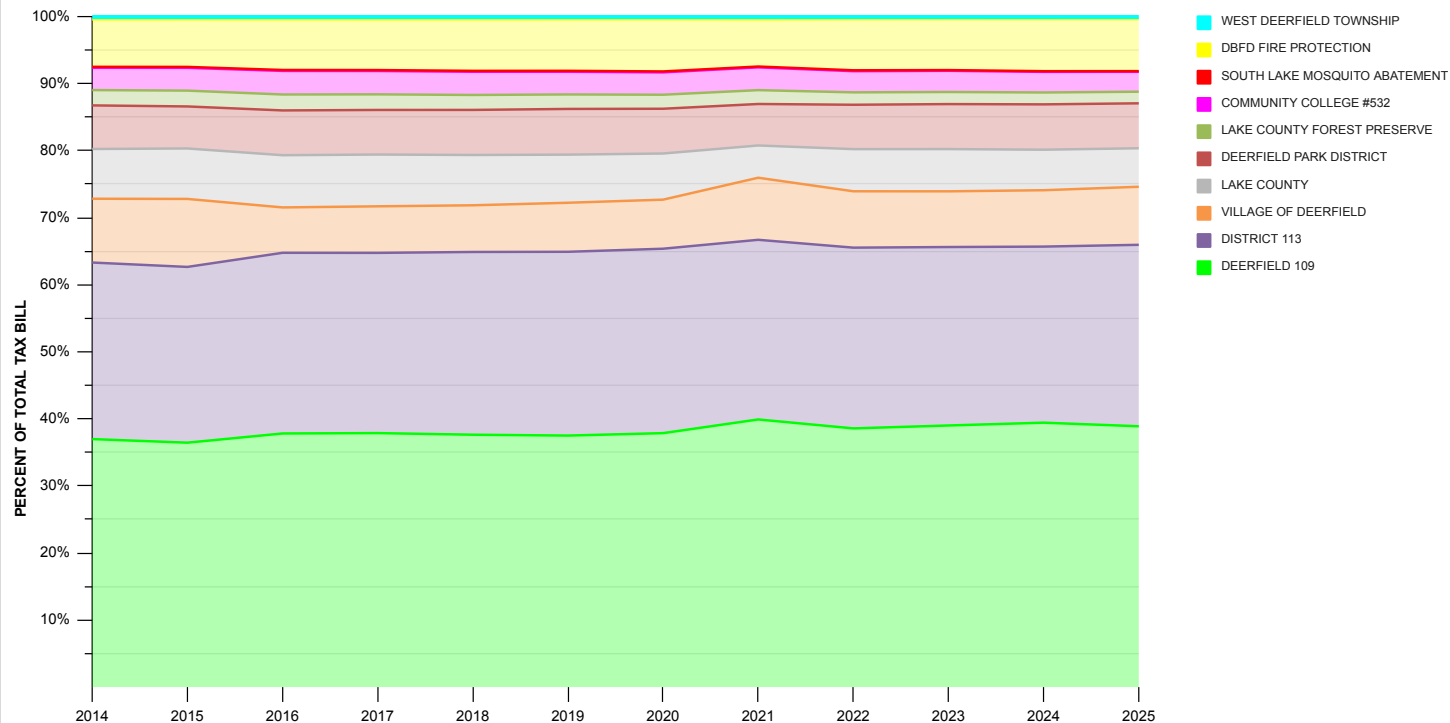
Change in EAV by Tax Year

*Projected



**DEERFIELD PUBLIC SCHOOLS DISTRICT 109
LOCAL GOVERNMENT TAX RATE COMPARISON
2015-2025 TAX YEARS**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Village of Deerfield	0.783802	0.76711	0.773327	0.787445	0.801132	0.636194	0.608281	0.567732	0.559	0.549	0.893
County of Lake	0.519692	0.551252	0.586254	0.588728	0.416163	0.598027	0.596778	0.611675	0.622	0.632	0.663
High School District #113	2.44949	2.39576	2.477277	2.525036	2.318058	2.391125	2.279696	2.222447	2.164	2.187	2.309
Deerfield Park District	0.606786	0.616976	0.624789	0.619913	0.535315	0.580483	0.566983	0.548122	0.535	0.542	0.552
Lake County Forest Preserve District	0.156802	0.161646	0.167961	0.173233	0.178905	0.181818	0.179769	0.182036	0.187	0.193	0.208
Community College District#532	0.268542	0.280239	0.294247	0.2958	0.293469	0.289671	0.281521	0.281854	0.281	0.285	0.299
South Lake County Mosquito Abatement District	0.009117	0.009610	0.009926	0.012497	0.01108	0.012405	0.011758	0.011398	0.011	0.012	0.012
Deerfield-Bannockburn Fire Protection District	0.702993	0.708635	0.707852	0.713319	0.607659	0.675905	0.637855	0.625448	0.608	0.612	0.624
Township of West Deerfield	0.033444	0.034226	0.034787	0.036952	0.03678	0.035138	0.034699	0.03439	0.034	0.034	0.037
Total Overlapping Governments	\$ 5.531	\$ 5.525	\$ 5.676	\$ 5.753	\$ 5.199	\$ 5.401	\$ 5.197	\$ 5.085	\$ 5.001	\$ 5.047	\$ 5.598
Deerfield Public School District #109	3.520999	3.597375	3.631481	3.613606	3.453415	3.292237	3.119697	3.069095	\$3.049	\$3.070	\$3.211
Total Tax Rate	\$ 9.052	\$ 9.123	\$ 9.308	\$ 9.367	\$ 8.652	\$ 8.693	\$ 8.317	\$ 8.154	\$ 8.050	\$ 8.117	\$ 8.808
Dist #109 % of Total	38.9%	39.4%	39.0%	38.6%	39.9%	37.9%	37.5%	37.6%	37.9%	37.8%	36.4%
Representative Tax rate	\$ 9.052	\$ 9.123	\$ 9.308	\$ 9.367	\$ 8.652	\$ 8.693	\$ 8.317	\$ 8.154	\$ 8.050	\$ 8.117	\$ 8.808



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

	LAST TEN YEARS									
	TAX YEAR 2025	TAX YEAR 2024	TAX YEAR 2023	TAX YEAR 2022	TAX YEAR 2021	TAX YEAR 2020	TAX YEAR 2019	TAX YEAR 2018	TAX YEAR 2017	TAX YEAR 2016
EQUALIZED ASSESSED VALUATION (EAV)	\$1,945,635,653.00	\$1,840,762,479.00	\$1,752,844,570.00	\$1,692,413,846.00	\$1,640,715,085.00	\$1,671,243,562.00	\$1,718,146,856.00	\$1,704,071,366.00	\$1,705,504,276.00	\$1,641,317,738.00
TAX RATES BY FUND										
EDUCATION	2.850734	2.934094	2.949341	2.900662	2.845041	2.739184	2.607380	2.580582	2.416981	2.440759
SPECIAL EDUCATION	0.063528	0.065619	0.065959	0.064870	0.063627	0.061259	0.057068	0.045118	0.043389	0.043189
OPERATIONS & MAINTENANCE	0.327625	0.359433	0.361300	0.355336	0.371733	0.357901	0.333588	0.336836	0.378581	0.368308
DEBT SERVICE	0.073888	0.075897	0.077082	0.076033	0.000000	0.000000	0.000000	0.000454	0.065212	0.067762
TRANSPORTATION	0.092183	0.074198	0.105616	0.103873	0.078671	0.075743	0.067444	0.068420	0.078849	0.080867
MUNICIPAL RETIREMENT	0.034156	0.023738	0.023861	0.024769	0.024294	0.023389	0.021842	0.021053	0.028386	0.029747
SOCIAL SECURITY	0.038244	0.035280	0.035463	0.036812	0.036105	0.034761	0.032375	0.031579	0.037848	0.039553
RECAPTURE*	0.040641	0.029116	0.012859	0.051251	0.033944	0.000000	0.000000	0.000000	0.000000	0.000000
TOTAL TAX RATE	3.520999	3.597375	3.631481	3.613606	3.453415	3.292237	3.119697	3.084042	3.049246	3.070185
TAX EXTENSION BY FUND										
EDUCATION (CAPPED)	\$ 55,464,897.08	\$ 54,009,701.46	\$ 51,697,363.57	\$ 49,091,205.32	\$ 46,679,016.87	\$ 45,778,436.26	\$ 44,798,617.50	\$ 43,974,958.91	\$ 41,221,714.31	\$ 40,060,610.41
SPECIAL EDUCATION (CAPPED)	\$ 1,236,023.42	\$ 1,207,889.94	\$ 1,156,158.75	\$ 1,097,868.87	\$ 1,043,937.79	\$ 1,023,787.10	\$ 980,512.05	\$ 768,842.92	\$ 740,001.25	\$ 708,868.72
OPERATIONS & MAINTENANCE (CAPPED)	\$ 6,374,388.81	\$ 6,616,307.81	\$ 6,333,027.44	\$ 6,013,755.67	\$ 6,099,079.41	\$ 5,981,397.43	\$ 5,731,531.74	\$ 5,501,355.84	\$ 6,456,715.14	\$ 6,045,104.53
DEBT SERVICE (NON-CAPPED)	\$ 1,437,591.28	\$ 1,397,083.50	\$ 1,351,127.66	\$ 1,286,793.02	\$ -	\$ -	\$ -	\$ 7,736.49	\$ 1,112,193.45	\$ 1,112,189.73
TRANSPORTATION (CAPPED)	\$ 1,793,545.32	\$ 1,365,808.95	\$ 1,851,284.33	\$ 1,757,961.04	\$ 1,290,766.97	\$ 1,265,850.02	\$ 1,158,786.97	\$ 1,149,788.08	\$ 1,344,773.07	\$ 1,327,284.42
MUNICIPAL RETIREMENT (CAPPED)	\$ 664,551.32	\$ 436,960.20	\$ 418,246.25	\$ 419,193.99	\$ 398,595.33	\$ 390,887.16	\$ 375,277.64	\$ 358,758.15	\$ 484,124.44	\$ 488,242.79
SOCIAL SECURITY (CAPPED)	\$ 744,088.90	\$ 649,421.01	\$ 621,611.27	\$ 623,011.39	\$ 592,380.19	\$ 580,940.98	\$ 556,250.05	\$ 538,128.70	\$ 645,499.26	\$ 649,190.40
RECAPTURE*(NON-CAPPED)	\$ 790,725.79	\$ 535,956.41	\$ 225,398.29	\$ 867,379.03	\$ 556,924.33	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPPED FUNDS	\$ 66,277,494.85	\$ 64,286,089.37	\$ 62,077,691.61	\$ 59,002,996.28	\$ 56,103,776.56	\$ 55,021,298.95	\$ 53,600,975.95	\$ 52,291,832.60	\$ 50,892,827.47	\$ 49,279,301.27
TOTAL NON-CAPPED FUNDS	\$ 2,228,317.07	\$ 1,933,039.91	\$ 1,576,525.95	\$ 2,154,172.05	\$ 556,924.33	\$ -	\$ -	\$ 7,736.49	\$ 1,112,193.45	\$ 1,112,189.73
TOTAL EXTENSION	\$ 68,505,811.92	\$ 66,219,129.28	\$ 63,654,217.56	\$ 61,157,168.33	\$ 56,660,700.89	\$ 55,021,298.95	\$ 53,600,975.95	\$ 52,299,569.09	\$ 52,005,020.92	\$ 50,391,491.00
TOTAL COLLECTED	TBD	\$ 65,597,413.74	\$ 63,224,051.96	\$ 60,961,163.98	\$ 55,722,266.34	\$ 54,406,286.04	\$ 53,314,289.98	\$ 52,156,087.25	\$ 51,931,944.05	\$ 50,187,101.65
PERCENT COLLECTED	TBD	99.06%	99.32%	99.68%	98.34%	98.88%	99.47%	99.73%	99.86%	99.59%

SOURCE - LAKE COUNTY CLERK

*RECAPTURE LEVY NEW IN 2021

DEERFIELD PUBLIC SCHOOLS DISTRICT 109 TAX EXTENSION PROJECTIONS

SCHOOL YEAR TAX YEAR	2025-26 2025		2026-27 2026*		2027-28 2027*		2028-29 2028*		2029-30 2029*		2030-31 2030*		
EQUALIZED ASSESSED VALUATION (EAV)	\$	1,945,635,653.00	\$	1,998,167,815.63	\$	2,038,131,171.94	\$	2,078,893,795.38	\$	2,120,471,671.29	\$	2,162,881,104.72	
NEW GROWTH	\$	2,798,807.00	\$	3,731,042.00	\$	3,348,711.00	\$	3,292,853.33	\$	3,457,535.44	\$	3,366,366.59	
CONSUMER PRICE INDEX (CPI)		2.90%		2.70%		2.00%		2.00%		2.00%		2.00%	
LIMITING TAX RATE		3.406470		3.412842568		3.4184592		3.423882441		3.429474371		3.434820419	
TAX EXTENSION & RATES BY FUND													
EDUCATION	\$	55,464,897.08	2.850734	\$ 57,069,010.37	2.856067	\$ 58,306,189.41	2.860767	\$ 59,566,663.51	2.865306	\$ 60,857,227.55	2.869985	\$ 62,171,136.93	2.874459
SPECIAL EDUCATION	\$	1,236,023.42	0.063528	\$ 1,271,770.74	0.063647	\$ 1,299,341.01	0.063752	\$ 1,327,430.41	0.063853	\$ 1,356,190.35	0.063957	\$ 1,385,470.54	0.064057
OPERATIONS & MAINTENANCE	\$	6,374,388.81	0.327625	\$ 6,558,744.00	0.328238	\$ 6,700,928.71	0.328778	\$ 6,845,790.64	0.329300	\$ 6,994,110.70	0.329837	\$ 7,145,113.76	0.330352
DEBT SERVICE	\$	1,437,591.28	0.073888	\$ 7,386,527.00	0.369665	\$ 7,386,402.00	0.362411	\$ 7,384,027.00	0.355190	\$ 7,384,277.00	0.348237	\$ 7,384,277.00	0.341409
TRANSPORTATION	\$	1,793,545.32	0.092183	\$ 1,845,416.86	0.092355	\$ 1,885,423.00	0.092507	\$ 1,926,182.43	0.092654	\$ 1,967,914.86	0.092806	\$ 2,010,402.20	0.092950
MUNICIPAL RETIREMENT	\$	664,551.32	0.034156	\$ 683,770.96	0.034220	\$ 698,594.19	0.034276	\$ 713,696.53	0.034331	\$ 729,159.39	0.034387	\$ 744,901.96	0.034440
SOCIAL SECURITY	\$	744,088.90	0.038244	\$ 765,608.87	0.038316	\$ 782,206.23	0.038379	\$ 799,116.12	0.038439	\$ 816,429.67	0.038502	\$ 834,056.41	0.038562
RECAPTURE*	\$	790,725.79	0.040641	\$ 813,594.55	0.040717	\$ 831,232.18	0.040784	\$ 849,201.91	0.040849	\$ 867,600.62	0.040915	\$ 886,332.14	0.040979
TOTAL	\$	68,505,811.92	3.520999	\$ 76,394,443.35	3.823225	\$ 77,890,316.74	3.821654	\$ 79,412,108.55	3.819921	\$ 80,972,910.14	3.818627	\$ 82,561,690.96	3.817209

*PROJECTED

*PROJECTED

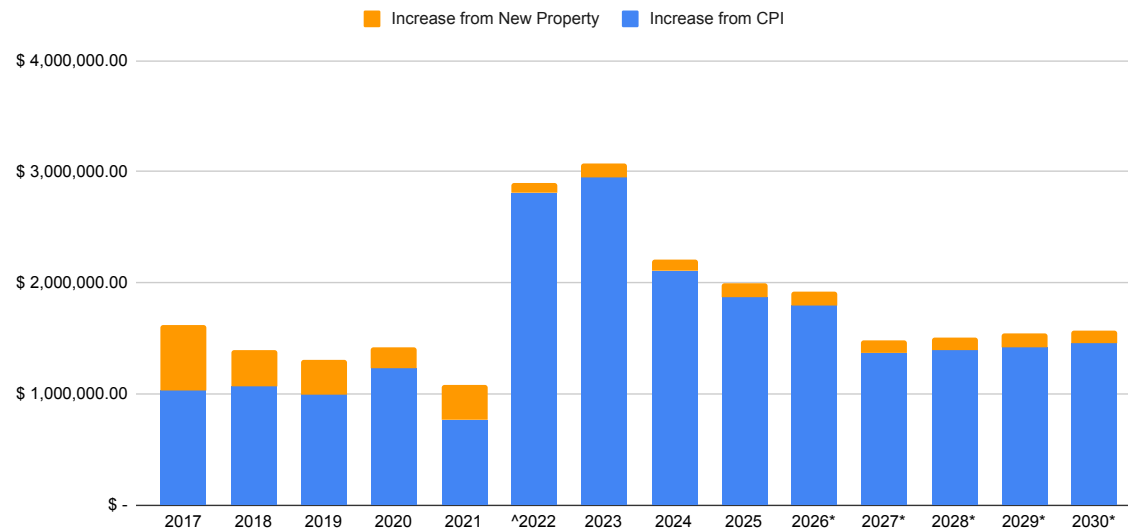
ESTIMATED DRIVERS OF GROWTH IN PROPERTY TAXES (EXCLUDING DEBT SERVICE & RECAPTURE LEVY)

TAX YEAR	TAX EXTENSION	DIFFERENCE Y-O-Y	CPI	PTELL LIMITING RATE	INCREASE FROM CPI	INCREASE FROM NEW PROPERTY
2030*	\$ 74,291,081.82	\$ 1,570,049.30	2.00%	2.00%	\$ 1,454,420.65	\$ 115,628.65
2029*	\$ 72,721,032.52	\$ 1,542,152.88	2.00%	2.00%	\$ 1,423,577.59	\$ 118,575.29
2028*	\$ 71,178,879.63	\$ 1,506,197.08	2.00%	2.00%	\$ 1,393,453.65	\$ 112,743.43
2027*	\$ 69,672,682.56	\$ 1,478,360.76	2.00%	2.00%	\$ 1,363,886.44	\$ 114,474.32
2026*	\$ 68,194,321.80	\$ 1,916,826.95	2.70%	2.70%	\$ 1,789,492.36	\$ 127,334.59
2025	\$ 66,277,494.85	\$ 1,991,405.48	2.90%	2.90%	\$ 1,864,296.59	\$ 127,108.89
2024	\$ 64,286,089.37	\$ 2,208,397.76	3.40%	3.40%	\$ 2,110,641.51	\$ 97,756.25
2023	\$ 62,077,691.61	\$ 3,074,695.33	6.50%	5.00%	\$ 2,950,149.81	\$ 124,545.52
2022	\$ 59,002,996.28	\$ 2,899,219.72	7.00%	5.00%	\$ 2,805,188.83	\$ 94,030.89
2021	\$ 56,103,776.56	\$ 1,082,477.61	1.40%	1.40%	\$ 770,298.19	\$ 312,179.42
2020	\$ 55,021,298.95	\$ 1,420,323.00	2.30%	2.30%	\$ 1,232,822.45	\$ 187,500.55
2019	\$ 53,600,975.95	\$ 1,309,143.35	1.90%	1.90%	\$ 993,544.82	\$ 315,598.53
2018	\$ 52,291,832.60	\$ 1,399,005.13	2.10%	2.10%	\$ 1,068,749.38	\$ 330,255.75
2017	\$ 50,892,827.47	\$ 1,613,526.20	2.10%	2.10%	\$ 1,034,865.33	\$ 578,660.87
2016	\$ 49,279,301.27					

*PROJECTED

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

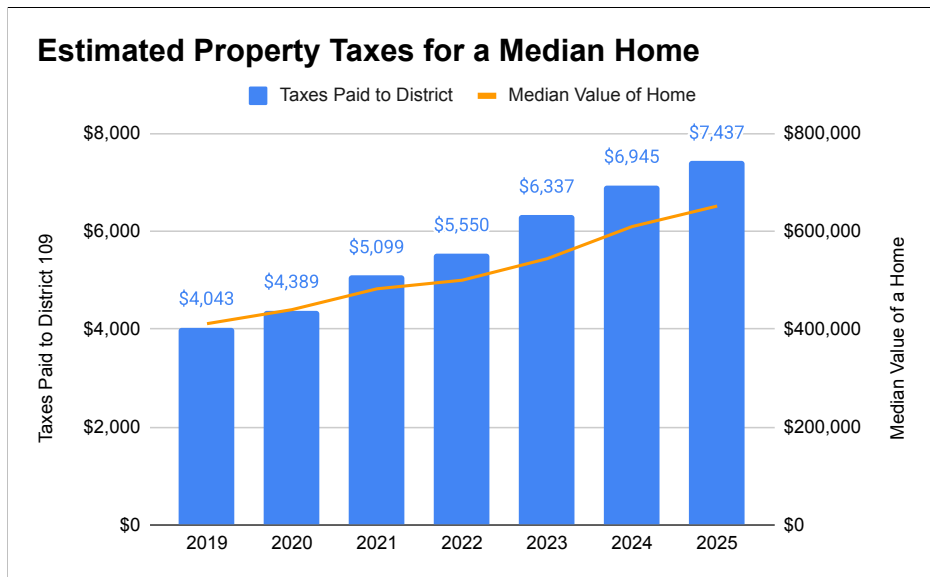
*Projected



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

IMPACT ON TAXPAYERS

TAX YEAR	2019	2020	2021	2022	2023	2024	2025
MARKET VALUE OF HOME	\$411,280	\$440,017	\$482,600	\$500,117	\$544,073	\$609,776	\$651,658
AVERAGE CHANGE IN MARKET VALUE (EXISTING PROPERTY)	0.87%	-2.49%	-2.04%	3.56%	3.53%	5.07%	5.66%
APPRAISED PERCENT OF MARKET	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%	33.3%
ASSESSED VALUE	\$137,093	\$146,672	\$160,867	\$166,706	\$181,358	\$203,259	\$217,219
LAKE COUNTY EQUALIZATION FACTOR	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
EQUALIZED ASSESSED VALUE	\$137,093	\$146,672	\$160,867	\$166,706	\$181,358	\$203,259	\$217,219
LESS HOMEOWNERS EXEMPTION	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)
TAXABLE EQUALIZED VALUE	\$131,093	\$140,672	\$154,867	\$160,706	\$175,358	\$197,259	\$211,219
PROPERTY TAX RATE (\$ PER \$100 EAV)	\$3.120	\$3.292	\$3.453	\$3.614	\$3.631	\$3.597	\$3.521
TAX PAID TO SCHOOL	\$4,043	\$4,389	\$5,099	\$5,550	\$6,337	\$6,945	\$7,437
PROPERTY TAX RATE INCREASE VS. PRIOR YEAR	-\$156	\$346	\$710	\$451	\$787	\$609	\$492
MARKET VALUE FROM ZILLOW							



ENROLLMENT

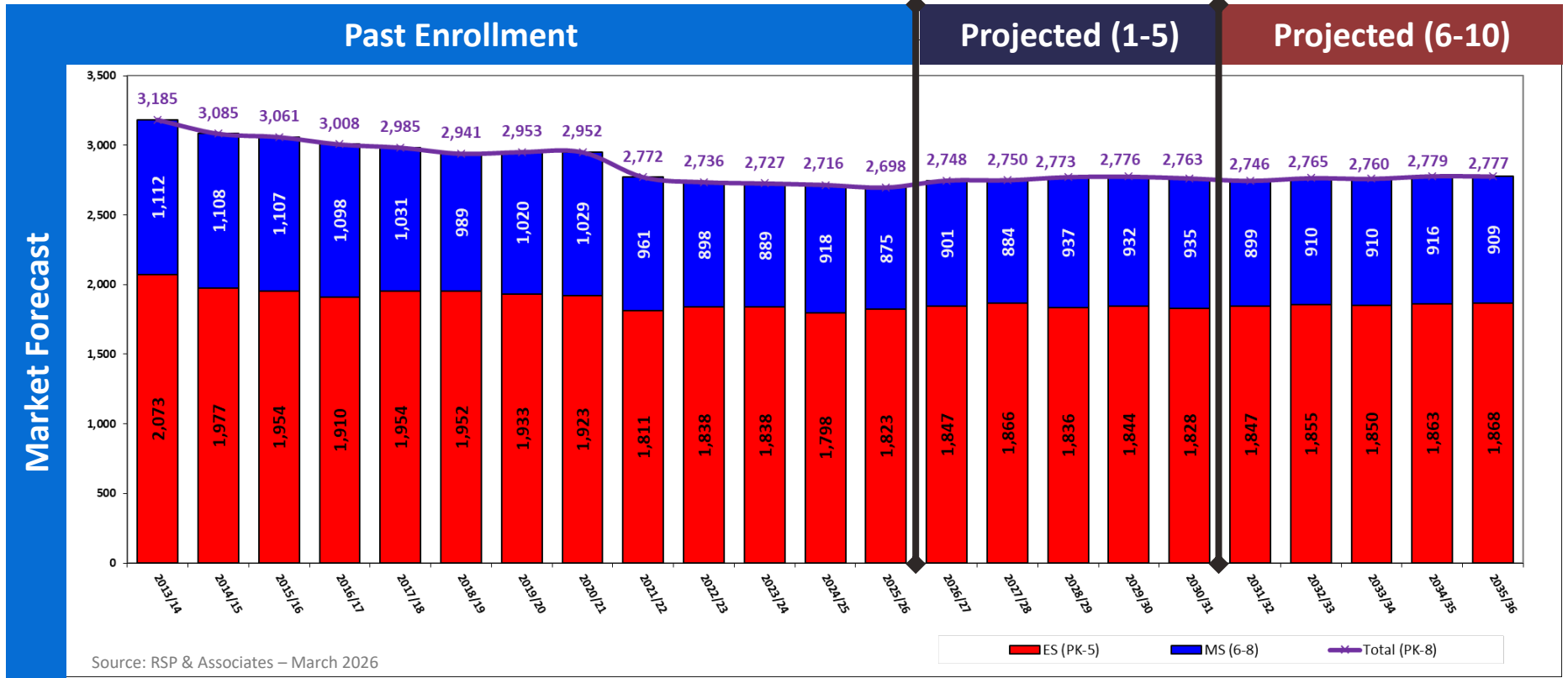
Deerfield Public Schools District 109 is located in an established community with a steady population. Total enrollment has decreased from 2013-14 to present. In 2013-14, enrollment was 3,185 students. In 2025-26, enrollment was 2,698—a decrease of 15.3% over the previous thirteen years. The District anticipates that enrollment will increase 2.4% over the next five years.

Enrollment projections were most recently completed by RSP Associates in the spring of 2026.





Past, Current, & Future Enrollment



Observations: Enrollment is projected to **stabilize after recent declines**, with only modest long-term growth—indicating the district is entering a **period of relative enrollment stability between 2,700 and 2,780 total students**.

2026/27 to 2030/31 Trends:	2031/32 to 2035/36 Trends:
- ES Grades forecasted to be between 1,828 to 1,866 students 2030/31 enrollment represents an increase (↑) of 5 students from 2025/26 - MS Grades forecasted to be between 884 to 937 students 2030/31 enrollment represents an increase (↑) of 60 students from 2025/26	- ES Grades forecasted to be between 1,847 to 1,868 students 2035/36 enrollment represents an increase (↑) of 45 students from 2025/26 - MS Grades forecasted to be between 899 to 916 students 2035/36 enrollment represents an increase (↑) of 34 students from 2025/26

Projections by Building

Deerfield Public School District 109 Projections By School (Based on Student Reside)

Market Forecast	School	Operational Capacity	Enrollment Type (Past)	Past School Enrollment				Projections Based on Residence (1-5 years)					Projections Based on Residence (6-10 years)					Projected Change %	
				2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	Year 5	Year 10
	Kipling Elementary K-5	425	Reside/Attend	447	457	447	461												
			Reside	487	480	464	481	493	501	491	491	490	483	491	498	495	488	1.9%	-0.4%
			Attend	453	461	452	463	490	485	475	473	472	460	470	479	474	463	1.9%	-1.9%
	South Park Elementary PK-5	514	Reside/Attend	371	383	370	387												
			Reside	380	391	379	396	426	431	426	430	435	431	421	411	405	407	9.8%	-6.4%
			Attend	466	442	423	442	417	478	473	474	479	480	470	462	454	459	8.4%	-4.2%
	Walden Elementary K-5	364	Reside/Attend	442	447	441	447												
			Reside	482	485	477	470	465	467	459	480	459	467	467	468	477	484	-2.3%	5.4%
			Attend	447	452	445	452	468	442	434	457	436	440	437	438	452	455	-3.5%	4.4%
	Wilmot Elementary K-5	508	Reside/Attend	453	465	460	457												
			Reside	489	482	478	476	463	467	460	443	444	466	476	473	486	489	-6.7%	10.1%
			Attend	472	483	478	466	472	461	454	440	441	467	478	471	483	491	-5.4%	11.3%
	Caruso Middle 6-8	521	Reside/Attend	427	418	435	422												
			Reside	428	418	435	422	426	423	439	468	460	440	420	436	448	448	9.0%	-2.6%
			Attend	442	427	442	424	428	427	443	476	468	448	423	439	453	453	10.4%	-3.2%
	Shepard Middle 6-8	466	Reside/Attend	455	462	476	451												
			Reside	470	471	483	453	475	461	498	464	475	459	490	474	468	461	4.9%	-2.9%
			Attend	456	462	476	451	473	457	494	456	467	451	487	471	463	456	3.5%	-2.4%
	ELEMENTARY SCHOOL TOTAL PK-5	1,811	Reside/Attend	1,713	1,752	1,718	1,752												
			Reside	1,838	1,838	1,798	1,823	1,847	1,866	1,836	1,844	1,828	1,847	1,855	1,850	1,863	1,868	0.3%	2.2%
			Attend	1,838	1,838	1,798	1,823	1,847	1,866	1,836	1,844	1,828	1,847	1,855	1,850	1,863	1,868	0.3%	2.2%
	MIDDLE SCHOOL TOTAL 6-8	987	Reside/Attend	882	880	911	873												
			Reside	898	889	918	875	901	884	937	932	935	899	910	910	916	909	6.9%	-2.8%
			Attend	898	889	918	875	901	884	937	932	935	899	910	910	916	909	6.9%	-2.8%
	DISTRICT TOTALS PK-8	2,798	Reside/Attend	2,595	2,632	2,629	2,625												
			Reside	2,736	2,727	2,716	2,698	2,748	2,750	2,773	2,776	2,763	2,746	2,765	2,760	2,779	2,777	2.4%	0.5%
			Attend	2,736	2,727	2,716	2,698	2,748	2,750	2,773	2,776	2,763	2,746	2,765	2,760	2,779	2,777	2.4%	0.5%

Source: RSP & Associates, LLC - March 2026

Important: PK students are included in the **Reside Projection of each elementary school** and then moved to the **Attend Projection for South Park Elementary**.

Observations:

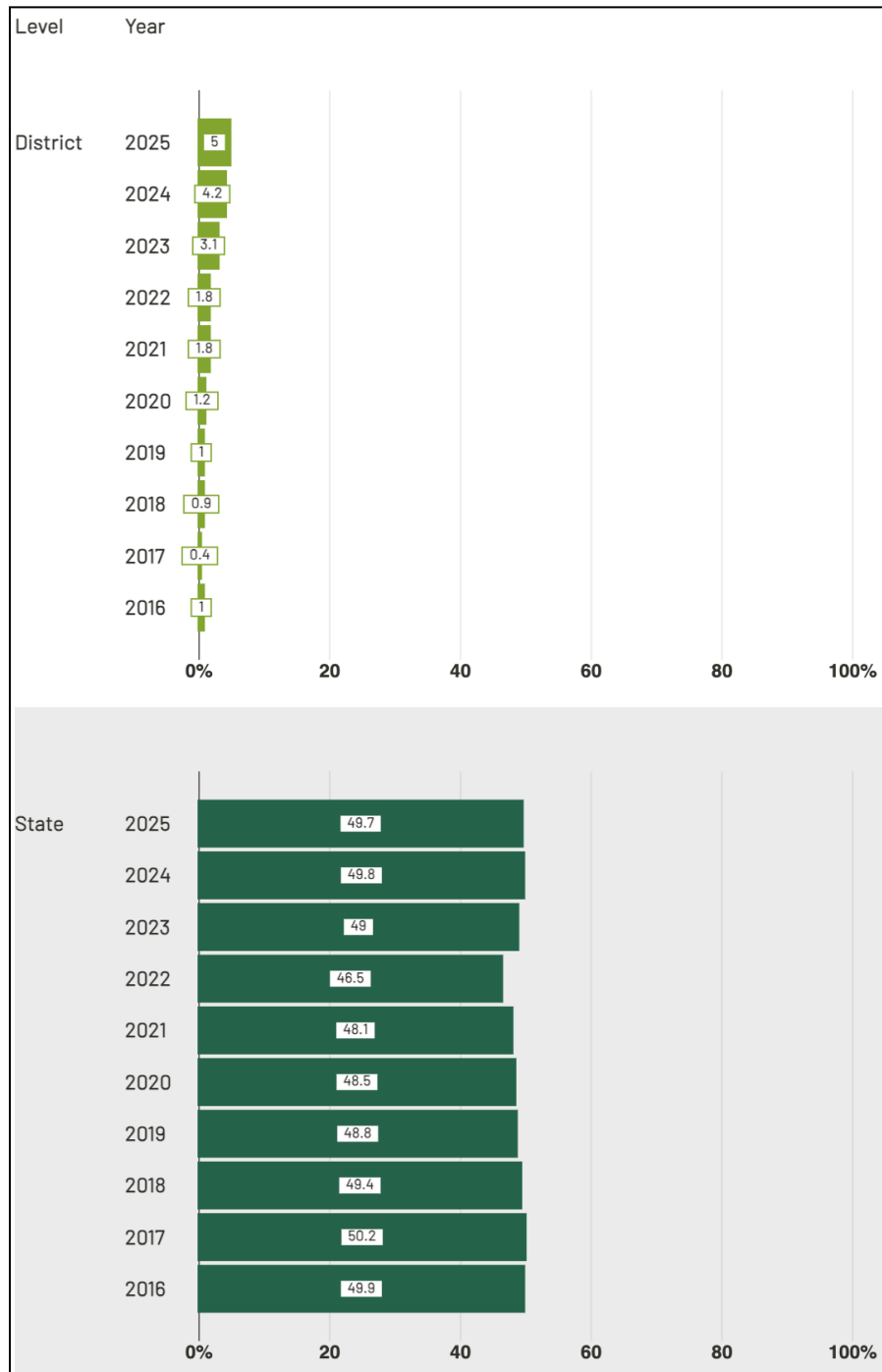
- Updated projections incorporate the **2026/27 boundary adjustments**, including shifts between Wilmot and South Park Elementary
- **Elementary School** capacity challenges are concentrated at specific buildings:
 - **Kipling Elementary** is projected to remain over capacity throughout the forecast, with attendance between ~460 and 490 students
 - **Walden Elementary** also exceeds capacity in most years, with attendance ranging from ~434 to 468 students
 - South Park and Wilmot Elementary operate closer to or below capacity, indicating uneven distribution of students across buildings
- **Middle School** enrollment remains below total combined capacity
 - **Shepard Middle School** is projected to exceed capacity in select years, indicating localized pressure despite overall system availability
 - Caruso Middle School remains within capacity, providing some flexibility at the system level

LOW INCOME & CHRONIC TRUANCY FIVE-YEAR DATA TREND

Low Income Students

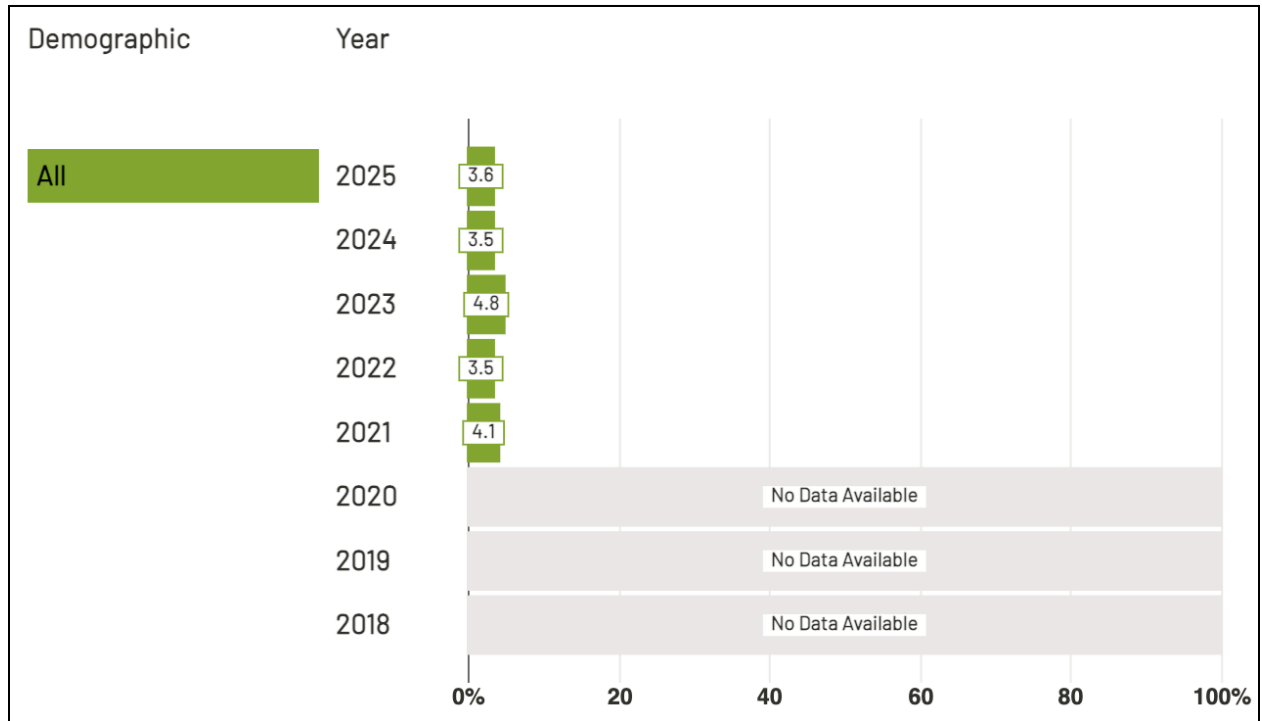
Students ages 3 to 17 meet the low-income criteria if they receive, or live in households that:

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



Chronic Truancy

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



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

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED
Administration						
District Administration	10	10	11	10	9	9
School Administration	12	12	12	12	12	12
Business Administration	3	2	2	2	2	2
Operations & Maintenance Administration	1	1	1	1	1	1
<i>Subtotal Administration</i>	26	25	26	25	24	24
Teachers/Certified Staff						
Elementary School Certified Staff	84	86	87	87	88	87
Middle School Certified Staff	58	58	58	54.67	52.67	50
Specials (Art, Music, PE, Etc.) Certified Staff	41	41.4	41	41	41	41
Special Education Certified Staff	51	53.5	51.5	50.62	49.62	49.62
Social Work, Guidance, Speech & Other SPED Certified Staff	24	25.8	26.8	26.82	29	29
Health & Psychologists Certified Staff	8	8	8	7.82	7.92	7.92
Library & Instructional Improvement Certified Staff	26	25.8	25.8	25.82	26	26
Gifted Certified Staff	4	4	4	4	4	4
<i>Subtotal Teachers/Certified Staff</i>	296	302.5	302.0	297.8	298.2	294.5
Support Staff						
Special Education Support Staff	50	50.5	50.5	50.5	51.5	50.5
Health Services Support Staff	6	6	6	6	6	6
Library/Media Services Support Staff	6	6	6	6	0	0
District Administrative Support Staff	11	11	11	11	11	11
School Administrative Support Staff	12	12	12	12	12	12
Operations & Maintenance Support Staff	6	7	7	7	5	5
<i>Subtotal Support Staff</i>	91	92.5	92.5	92.5	85.5	84.5
Total Full-Time Equivalents	413.00	420.00	420.48	415.25	407.71	403.04
Student Enrollment	2772	2736	2727	2716	2698	2748

School District Financial Profile

Deerfield SD 109
Elementary
34-049-1090-02

Located in : Deerfield
Superintendent: Mr. Michael V Simeck

Lake

Basis of Accounting: Accrual
Under Tax Cap: Yes

Financial Indicators :

Fund Balance to Revenue Ratio :

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

Total Fund Balance divided by	20,894,553
Total Revenue	63,758,414

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

Expenditure to Revenue Ratio :

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

Total Expenditure divided by	58,810,479
Total Revenues	63,758,414

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

Days Cash on Hand :

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

Cash on Hand divided by	56,861,457
Expenditures per Day	163,362

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

% of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants	0
Short-Term Debt Max. Available	50,895,595

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

% of Long-Term Debt Margin Remaining :

Long-Term Debt Amount	16,440,000
-----------------------	------------

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

Historical Data

2020	2021	2022	2023	2024	Score
0.36	0.349	0.349	0.343	0.328	4

Weighted Score 1.40

2020	2021	2022	2023	2024	Score
0.93	0.98	0.981	0.960	0.922	4

Weighted Score 1.40

2020	2021	2022	2023	2024	Score
318	324	325	341	348	4

Weighted Score 0.40

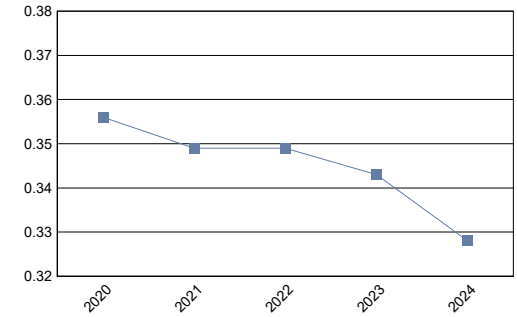
2020	2021	2022	2023	2024	Score
100.00	100.00	100.00	100.00	100.00	4

Weighted Score 0.40

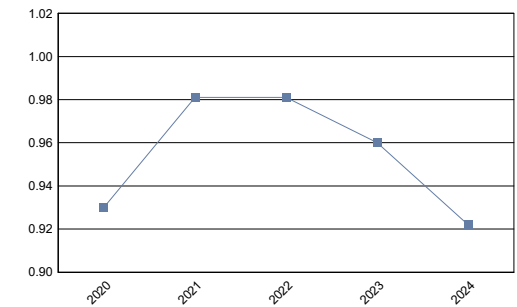
2020	2021	2022	2023	2024	Score
82.84	83.65	83.650	85.01	86.40	4

Weighted Score 0.40

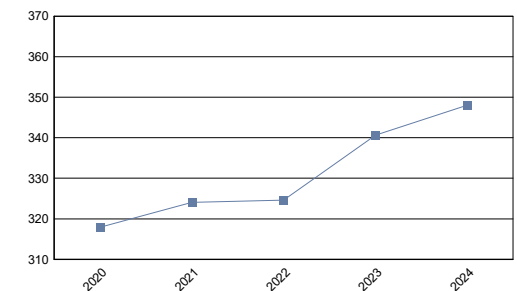
Fund Balance to Revenue Ratio



Expenditure to Revenue Ratio



Days Cash on Hand



131

FY 23 Profile Score 4.00

FY 24 Profile Score 4.00

Recognition

School District Financial Profile

Deerfield SD 109
Elementary
34-049-1090-02

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

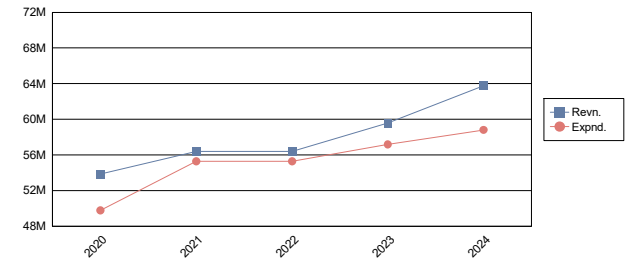
Basis of Accounting: Accrual
Under Tax Cap: Yes

Historical Data

*Operating Funds Summary :

	2020	2021	2022	2023	2024
Beginning Fund Balance	16,575,136	20,197,394	20,197,394	19,672,701	20,446,618
+ Revenues	53,871,765	56,383,779	56,383,779	59,582,227	63,758,414
- Expenditures	49,780,399	55,299,124	55,299,124	57,182,962	58,810,479
= Results of Operations	4,091,366	1,084,655	1,084,655	2,399,265	4,947,935
+ Other Receipts and Adjustments	(1,514,853)	(1,609,348)	(1,609,348)	(1,625,348)	(4,500,000)
Ending Fund Balance	19,151,649	19,672,701	19,672,701	20,446,618	20,894,553
Working Cash Ending Fund Balance	0	0	0	0	0

Revenues and Expenditures



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

FUND BALANCE

Why should districts have reserves?

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

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

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

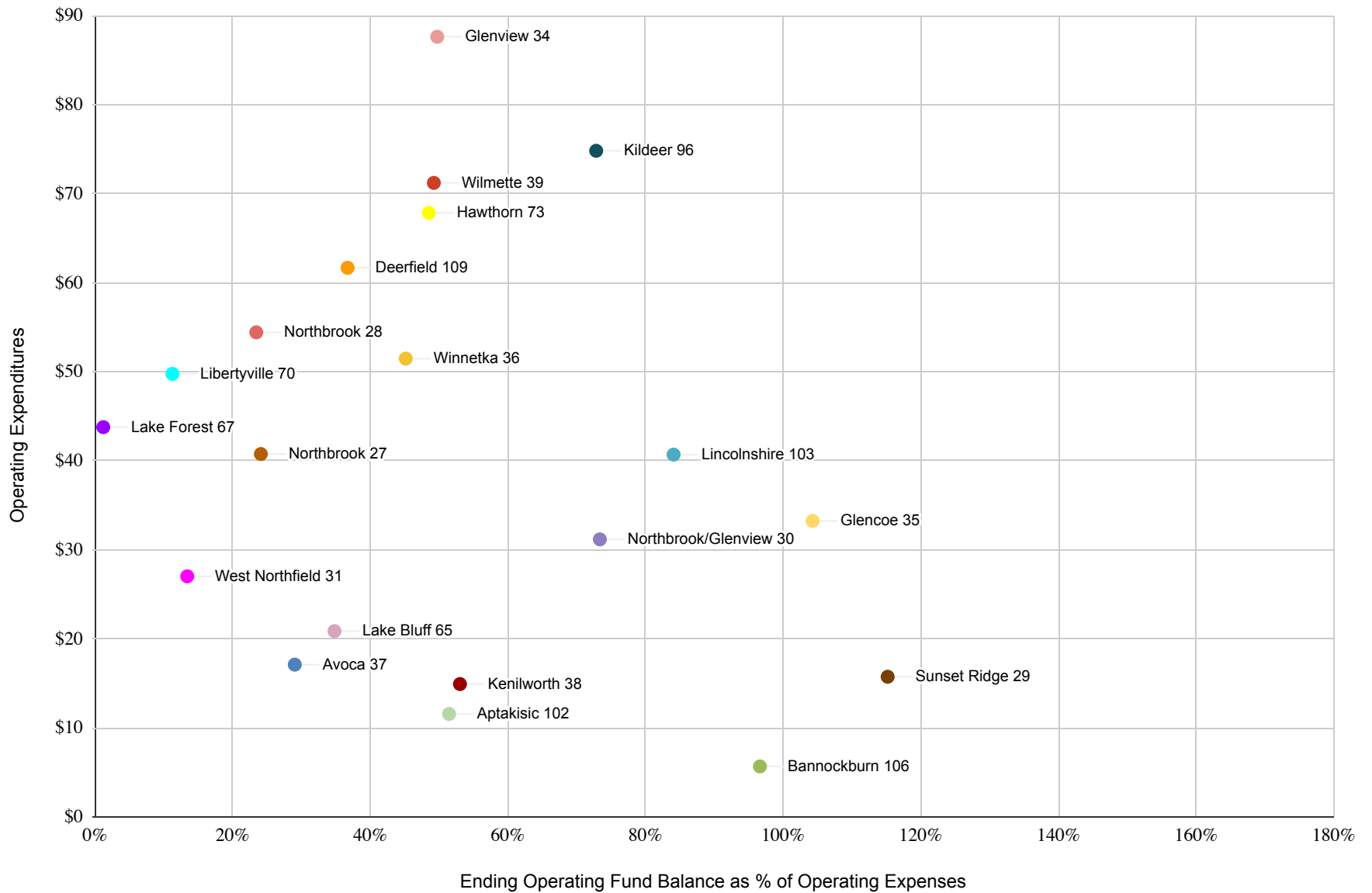
How large should a fund balance be?

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

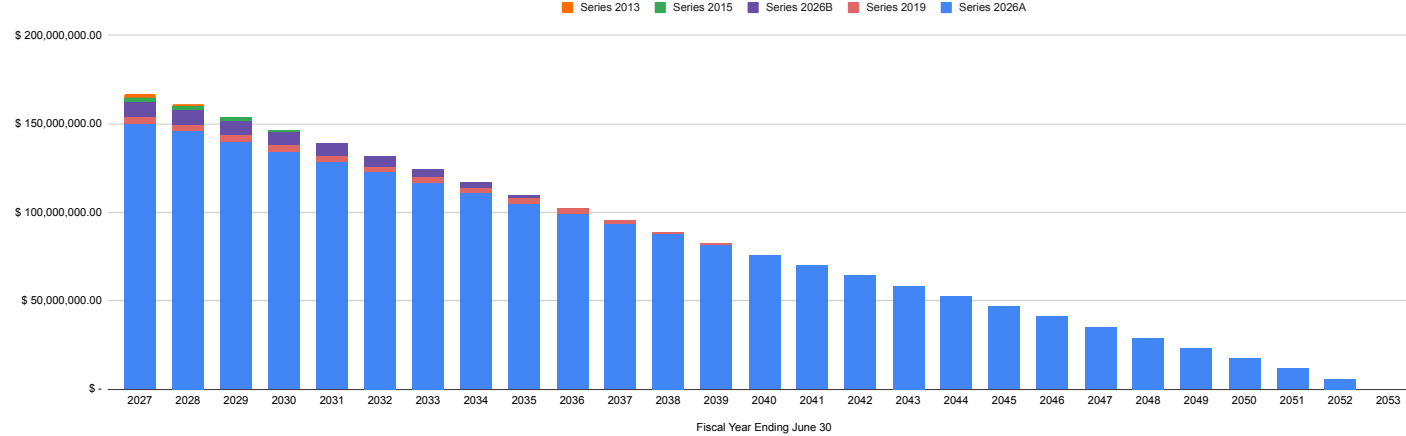
The appropriate size of a fund balance varies widely by district according to their sensitivity to the above criteria. However, there are some general guidelines:

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

2024-25 Operating Fund Balance



Outstanding Bonded Debt (Including Interest Payments)



Year	SERIES 2013		SERIES 2015		SERIES 2019		SERIES 2026A		SERIES 2026B		Total All Issues		
Ending June 30	G.O. Limited School Bonds \$8,975,000 Issued Sept. 23, 2013 Callable 12/15/2023		G.O. Limited School Bonds \$9,270,000 Issued May 14, 2015 Callable 12/15/2024		G.O. Limited School Bonds \$2,915,000 Issued October 1, 2019 Callable 12/15/2028		G.O. School Bonds \$87,075,000 Issued June 2, 2026 Callable 12/15/2035		G.O. Limited School Bonds \$6,270,000 Issued June 2, 2026 Non-Callable		Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest			
2027	\$ 1,275,000.00	\$ 51,700.00	\$ -	\$ 65,958.00	\$ -	\$ 72,000.00	\$ -	\$ 4,215,548.00	\$ -	\$ 324,821.00	\$ 1,275,000.00	\$ 4,730,027.00	\$ 6,005,027.00
2028	\$ 655,000.00	\$ 13,100.00	\$ 290,000.00	\$ 62,043.00	\$ -	\$ 72,000.00	\$ 1,855,000.00	\$ 4,022,251.00	\$ -	\$ 313,500.00	\$ 2,800,000.00	\$ 4,482,894.00	\$ 7,282,894.00
2029	\$ -	\$ -	\$ 1,010,000.00	\$ 44,240.00	\$ -	\$ 72,000.00	\$ 1,950,000.00	\$ 3,927,126.00	\$ -	\$ 313,500.00	\$ 2,960,000.00	\$ 4,356,866.00	\$ 7,316,866.00
2030	\$ -	\$ -	\$ 1,065,000.00	\$ 15,176.00	\$ -	\$ 72,000.00	\$ 2,045,000.00	\$ 3,827,251.00	\$ -	\$ 313,500.00	\$ 3,110,000.00	\$ 4,227,927.00	\$ 7,337,927.00
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,145,000.00	\$ 3,722,501.00	\$ 1,080,000.00	\$ 286,500.00	\$ 3,225,000.00	\$ 4,081,001.00	\$ 7,306,001.00
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,255,000.00	\$ 3,612,501.00	\$ 1,160,000.00	\$ 230,500.00	\$ 3,415,000.00	\$ 3,915,001.00	\$ 7,330,001.00
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,365,000.00	\$ 3,497,001.00	\$ 1,250,000.00	\$ 170,250.00	\$ 3,615,000.00	\$ 3,739,251.00	\$ 7,354,251.00
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,485,000.00	\$ 3,375,751.00	\$ 1,340,000.00	\$ 105,500.00	\$ 3,825,000.00	\$ 3,553,251.00	\$ 7,378,251.00
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00	\$ 2,610,000.00	\$ 3,248,376.00	\$ 1,440,000.00	\$ 36,000.00	\$ 4,050,000.00	\$ 3,356,376.00	\$ 7,406,376.00
2036	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00	\$ 63,687.50	\$ 2,740,000.00	\$ 3,114,626.00	\$ -	\$ -	\$ 3,440,000.00	\$ 3,178,313.50	\$ 6,618,313.50
2037	\$ -	\$ -	\$ -	\$ -	\$ 725,000.00	\$ 46,312.50	\$ 2,880,000.00	\$ 2,974,126.00	\$ -	\$ -	\$ 3,605,000.00	\$ 3,020,438.50	\$ 6,625,438.50
2038	\$ -	\$ -	\$ -	\$ -	\$ 735,000.00	\$ 28,062.50	\$ 3,020,000.00	\$ 2,826,626.00	\$ -	\$ -	\$ 3,755,000.00	\$ 2,854,688.50	\$ 6,609,688.50
2039	\$ -	\$ -	\$ -	\$ -	\$ 755,000.00	\$ 9,437.50	\$ 3,170,000.00	\$ 2,671,876.00	\$ -	\$ -	\$ 3,925,000.00	\$ 2,681,313.50	\$ 6,606,313.50
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ -	\$ -	\$ 3,330,000.00	\$ 2,509,376.00	\$ 5,839,376.00
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ -	\$ -	\$ 3,500,000.00	\$ 2,338,626.00	\$ 5,838,626.00
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ -	\$ -	\$ 3,670,000.00	\$ 2,159,376.00	\$ 5,829,376.00
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ -	\$ -	\$ 3,855,000.00	\$ 1,971,251.00	\$ 5,826,251.00
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ -	\$ -	\$ 4,050,000.00	\$ 1,793,876.00	\$ 5,843,876.00
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ -	\$ -	\$ 4,210,000.00	\$ 1,628,676.00	\$ 5,838,676.00
2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ -	\$ -	\$ 4,380,000.00	\$ 1,454,138.00	\$ 5,834,138.00
2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ -	\$ -	\$ 4,560,000.00	\$ 1,266,900.00	\$ 5,826,900.00
2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ -	\$ -	\$ 4,750,000.00	\$ 1,063,125.00	\$ 5,813,125.00
2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ -	\$ -	\$ 4,965,000.00	\$ 844,538.00	\$ 5,809,538.00
2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ -	\$ -	\$ 5,190,000.00	\$ 616,051.00	\$ 5,806,051.00
2051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ -	\$ -	\$ 5,425,000.00	\$ 377,213.00	\$ 5,802,213.00
2052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ -	\$ -	\$ 5,670,000.00	\$ 127,575.00	\$ 5,797,575.00
2053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,930,000.00	\$ 64,800.00	\$ 2,365,000.00	\$ 187,417.00	\$ 2,915,000.00	\$ 795,500.00	\$ 87,075,000.00	\$ 63,186,281.00	\$ 6,270,000.00	\$ 2,094,071.00	\$ 100,555,000.00	\$ 66,328,069.00	\$ 166,883,069.00
Amount Available in Debt Service Fund as of June 30, 2026											\$ 134,977.00		
Amount to be Provided for Payment of General Long-Term Debt											\$ 166,748,092.00		

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

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

Series 2019 partially refunded 2010 bonds to take advantage of more favorable market conditions

Series 2026A were referendum bonds issued with voter approval in the March 17, 2026 general primary election

Series 2026B partially refunded Series 2015 bonds to take advantage of more favorable interest rates

2025 ILLINOIS ASSESSMENT OF READINESS (IAR) ENGLISH LANGUAGE ARTS RESULTS BY GRADE LEVEL



2025 ILLINOIS ASSESSMENT OF READINESS (IAR) MATHEMATICS RESULTS BY GRADE LEVEL



**2025 ILLINOIS ASSESSMENT OF READINESS (IAR) BENCHMARK DISTRICT
COMPARISONS - ELA**

PEER DISTRICTS 2025							
% MEETING/EXCEEDS							
DISTRICT	OVERALL	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8
	ELA	ELA	ELA	ELA	ELA	ELA	ELA
Aptakisic-Tripp CCSD 102	75	71	75	77	75	75	79
Arlington Heights SD 25	75	69	75	76	74	80	77
Avoca SD 37	90	89	86	93	91	91	88
Bannockburn SD 106	87	87	94	81	93	86	81
Deerfield SD 109	84	76	80	86	90	89	82
Glencoe SD 35	86	88	85	87	92	84	81
Glenview CCSD 34	78	67	81	81	77	81	78
Hawthorn SD 73	60	52	64	64	61	52	65
Hinsdale 181	90	91	92	91	88	88	85
Kenilworth SD 38	88	78	84	90	90	96	90
Kildeer Countryside CCSD 96	79	73	80	82	77	84	81
Lake Bluff ESD 65	77	57	77	79	73	85	90
Lake Forest SD 67	84	75	87	83	89	83	90
Libertyville SD 70	79	79	80	87	76	64	86
Lincolnshire-Prairieview SD 103	87	81	83	86	87	89	95
North Shore SD 112	74	67	72	75	79	73	82
Northbrook ESD 27	89	88	93	85	91	93	83
Northbrook SD 28	88	82	89	87	92	89	90
Northbrook/Glenview SD 30	89	86	86	83	94	94	89
Oak Grove SD 68	84	76	81	88	79	93	82
Sunset Ridge SD 29	87	81	92	86	92	82	89
West Northfield SD 31	73	64	56	75	73	79	89

**2025 ILLINOIS ASSESSMENT OF READINESS (IAR) BENCHMARK DISTRICT
COMPARISONS - MATH**

PEER DISTRICTS 2025							
% MEETING/EXCEEDS							
DISTRICT	OVERALL	GRADE 3	GRADE 4	GRADE 5	GRADE 6	GRADE 7	GRADE 8
	MATH	MATH	MATH	MATH	MATH	MATH	MATH
Aptakisic-Tripp CCSD 102	68	70	74	71	63	71	63
Arlington Heights SD 25	64	74	73	66	58	60	51
Avoca SD 37	78	87	71	74	76	81	80
Bannockburn SD 106	81	100	78	76	79	85	75
Deerfield SD 109	75	81	77	71	65	80	73
Glencoe SD 35	82	90	82	77	79	88	76
Glenview CCSD 34	63	72	70	67	54	62	56
Hawthorn SD 73	52	59	62	53	48	50	42
Hinsdale 181	84	97	91	83	87	79	72
Kenilworth SD 38	85	92	95	76	82	89	76
Kildeer Countryside CCSD 96	72	80	74	73	66	69	71
Lake Bluff ESD 65	61	56	66	59	54	63	70
Lake Forest SD 67	80	84	88	74	74	78	83
Libertyville SD 70	65	78	70	74	59	52	53
Lincolnshire-Prairieview SD 103	82	83	82	77	82	84	85
North Shore SD 112	63	74	62	65	61	57	55
Northbrook ESD 27	82	79	84	80	80	89	80
Northbrook SD 28	82	89	84	77	76	83	83
Northbrook/Glenview SD 30	86	89	88	81	89	91	81
Oak Grove SD 68	73	82	66	86	58	79	70
Sunset Ridge SD 29	82	81	83	80	80	88	78
West Northfield SD 31	63	72	56	62	61	63	64

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Levy—The total taxes imposed by a government unit.

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

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

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

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

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

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

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

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

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

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

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

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

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