

**PROSPECT HEIGHTS SCHOOL DISTRICT 23**  
**DISTRICT 23 FINANCE COMMITTEE MEETING**  
TUESDAY, SEPTEMBER 30, 2025  
GRODSKY ADMINISTRATION BUILDING  
700 N SCHOENBECK RD  
PROSPECT HEIGHTS, IL 60070 at 6:00 PM

*Engage ALL students in experiences that inspire EACH to grow as learners, individuals, and community members.*

**AGENDA**

I. Call to Order

II. Discussion Items

A. Financial Reporting to the Committee

B. FY2027 Budget Calendar 2

The proposed budget calendar for FY2027 has been attached for committee review.

C. Categorical Grant Report 3

Dr. Curtis has prepared the annual summary of Categorical Grants for the Committee's review. The final report will be shared with the full Board.

D. Compliance with Excess Fund Accumulation Report - Public Act 103-0394 5

In accordance with Public Act 103-0394, school districts are now required to report out the fund balances in the Educational, Operations & Maintenance, and Transportation funds when they are in the process of budget approval. Following Committee approval, this document will be included as an information item in the October 9, 2025 Board meeting.

E. Job Order Contract - FH Paschen

Amy will provide an update on the recommendation to award the JOC to FHP. It will be brought to the October BOE meeting for final action.

F. Finance & Facilities Discussion for October BOE Meeting

**Finance & Facilities Discussion (Preliminary Outline for BOE)**

1. Overview of Financial Strategy - How we got the \$

2. What we're planning to do with the \$\$ - Identification of Key Projects

1. Mac Scope and JOC Contract - Next Steps in JOC Approval with FHP

2. Ike Renderings, Preliminary Budget, and Timeline - ARCON & NA

3. Referendum Consideration - Discussion

III. Adjournment

**DISTRICT ORGANIZATIONAL GOALS**

- **Student Success:** Ensure ALL students are well rounded and emotionally and academically prepared for success in high school.
- **Teaching, Learning, and Innovation:** Encourage a learning environment that emphasizes excellence and retains high quality staff.
- **Family and Community Partnership:** Actively engage and communicate with all families to foster collaborative relationships that benefit student learning and understanding of district priorities.
- **Facilities & Financial Planning:** Advance effective use of resources to support safe, learner ready facilities and to maximize student learning.



**PROSPECT HEIGHTS DISTRICT 23  
BOARD OF EDUCATION  
INFORMATION ITEM**

**Date:** October 9, 2025

**Title:** 2026-27 Budget Calendar

**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

DATE RANGE	BUDGET PROCESS
10/9/2025	Board Approves the 2026-27 Budget Calendar
11/13/2025	Board Approves the Tax Year 2025 Tentative Property Tax Levy
12/18/2025	Board Holds Public Hearing on the 2025 Property Tax Levy
	Board Approves the 2025 Property Tax Levy
01/8/2026	Resolution to Authorize Appointment of Individual to Prepare Budget
01/01 - 02/15/2026	Administration Develops Preliminary Financial Guidelines & Assumptions
03/32/2026	2026-27 Preliminary Financial Guidelines and Assumptions are Presented to Finance Committee
03/12/2025	Board Approves the 2026-27 Preliminary Financial Guidelines & Assumptions
03/15 - 04/30/2026	Building Principals and Program Administrators Develop Tentative Budgets
04/15 - 05/30/2025	Budget Meetings with Building Principals & Program Administrators
05/01 - 06/30/2026	Business Office Assembles the 2026-27 Tentative Budget
06/30/2026	Finance Committee to Receive Tentative Budget
07/15 - 08/01/2026	Business Office Prepares the Final Budget
08/13/2026	Board Approves the 2026-27 Tentative Budget and Sets the Date for Public Hearing on Final Budget
	Board Secretary Places the 2026-27 Tentative Budget on Public Display
09/17/2026	Board Holds Public Hearing on the 2026-27 Final Budget
	Board Approves the 2026-27 Final Budget



## Prospect Heights School District 23 Board Memorandum

**Date:** October 9, 2025

**Subject:** Summary of Categorical Grants

**Contacts:** Dr. Craig Curtis, Assistant Superintendent for Teaching and Learning  
 Dr. Chrystyna Sroka, Assistant Superintendent for Student Services  
 Mrs. Amy McPartlin, Assistant Superintendent for Finance and Operations

This table provides a summary of the categorical grants for the 2025-2026 school year.

**Funding Overview:**

CATEGORY	OVERVIEW	2021-22	2022-23	2023-24	2024-25	2025-26
School Library Grant	Funds used to purchase library books.	\$1,052	\$1,199	\$1,179	\$1,127	TBD
Career & Technical Education Improvement (CTEI) Grant	Funds used for Applied Tech/ Robotics supplies across the district.	\$0	\$0	\$1,328	\$1,328	\$1,328
Evidence-Based Funding (EBF) Minimum	Formerly: General State Aid, SPED Personnel, SPED Children Requiring Services, SPED Summer, & Title III TBE/TPI (EL)	\$1,845,756	\$1,880,202 (+ \$34,446)	\$1,904,259 (+\$24,057)	\$1,938,347 (+\$34,088)	\$1,973,031 (+\$34,684)
Title III: LIPLEPS (Federal) - Language Instruction Program for Limited English Proficient Students	Funds used for .5 FTE for bilingual aide salaries, materials, & Summer Reading and BPAC Meetings	\$37,060	\$45,600	\$47,200	\$44,550	\$38,556

IDEA - Flow-Through	Funds used to pay SpEd aide salaries, NSSEO required admin & PD costs, NSSEO tuition, and the proportionate share.	\$318,023	\$327,454	\$325,521	\$336,479	\$341,687
IDEA - Preschool	Funds used for a portion of a program assistant's salary.	\$14,645	\$15,093	\$21,018	\$15,286	\$15,334
Coordinated Early Intervening Services (from IDEA Flow-Through)	Funds used to pay aide salaries for at-risk students (due to previous Disproportionality Findings).	\$55,937	\$56,803	\$53,078	\$0	\$0
Title IA - Low Income Basic Programs	Funds used for 4 part-time tutors, 2 TPI/TBE assistant salaries, digital software, materials and programming, and supplies for homeless students.	\$161,735	\$164,080	\$207,828	\$157,392	\$149,674
Title IIA - Teacher Quality	Funds used for the mentoring program, tuition reimbursement, and teacher professional development.	\$33,218	\$45,283	\$51,685	\$29,020	\$30,501
Title IV - Student Support and Academic Enrichment	Funds used for student health/wellness presentations and Link Together services.	\$10,236	\$14,808	\$17,395	\$10,762	\$10,198
<b>Total</b>		<b>\$2,477,662</b>	<b>\$2,550,522</b>	<b>\$2,556,143</b>	<b>\$2,534,291</b>	<b>\$2,560,309</b>



**PROSPECT HEIGHTS DISTRICT 23  
BOARD OF EDUCATION  
INFORMATION ITEM**

**Date:** October 9, 2025

**Title:** Compliance with Excess Fund Accumulation Report - Public Act 103-0394

**Contact:** Amy McPartlin, Assistant Superintendent for Finance & Operations

**SUMMARY**

In accordance with Public Act 103-0394, school districts shall calculate the combined, annual average expenditures of its operational funds for the previous 3 fiscal years, as reported in the school district's most recently audited annual financial reports. Operational funds shall include the district's Educational, Transportation, and Operations & Maintenance funds. The school board shall annually present a written report covering the annual average expenditures of its operational funds for the previous 3 fiscal years at a board meeting. If this combined amount exceeds 2.5 times the district's average combined expenditures in the three principal operating funds over the prior three fiscal years, a plan must be submitted to the Illinois State Board of Education (ISBE). As of June 30, 2025, District 23 does not meet the threshold which requires a plan to reduce its principal operating fund balances.

**BACKGROUND**

The district's AFR is scheduled to be accepted by the Board of Education at its November, 2025 meeting. As that has not yet been finalized, we have used the 2022-24 AFR's for the calculation, as recommended by Baker, Tilly. As of June 30, 2025, the approximate combined fund balances in the Educational (\$2,445,741), Operations & Maintenance (\$1,170,975), and Transportation (\$654,338) is \$4,271,054. Whereas, the combined fund average expenditures of these funds for fiscal years 2022 (\$24,986,117), 2023 (\$25,836,751) and 2024 (\$26,823,866) is \$25,882,245.

<b>Fiscal Expenditures</b>					
<b>Principal Operating Funds</b>	<b>2022 AFR</b>	<b>2023 AFR</b>	<b>2024 AFR</b>	<b>3-Year Average</b>	<b>Fund Balance 06/30/2024</b>
<b>Education</b>	\$21,512,237.00	\$21,969,029.00	\$22,761,974.00	\$22,081,080.00	\$2,445,741.00
<b>Operations &amp; Maintenance</b>	\$1,852,160.00	\$1,940,684.00	\$1,905,564.00	\$1,899,469.33	\$1,170,975.00
<b>Transportation</b>	\$1,621,720.00	\$1,927,038.00	\$2,156,328.00	\$1,901,695.33	\$654,338.00
<b>Total</b>	\$24,986,117.00	\$25,836,751.00	\$26,823,866.00	\$25,882,244.67	\$4,271,054.00

Since the principal operating funds of the district are not equal to or greater than 2.5 times the district's average combined expenditures in those funds over the prior three years, no further action is required.

**RECOMMENDATION**

That the Board of Education discuss the requirement of Public Act 103-0394 and acknowledge no further action is required at this time.