

UNITED TOWNSHIP
AREA CAREER CENTER

James Hood, Director

Jay C. Morrow, Ed.D., Superintendent

April 7, 2026

To: Janice Roome, Comptroller

From: James Hood

Subject: Amended FY26 Area Career Center Final Joint Agreement Budget

Area Career Center – Fund 91

The preliminary amended Joint Agreement Budget for the Area Career Center for Fiscal Year 2026, approved by the Board of Education in February, has been revised and is now presented for final approval. Minimal revisions have been made and the projected revenues and expenditures for the 2025-2026 school year are as follows:

Revenues: \$1,785,799.00

Expenditures: \$1,682,300.00

Revisions to the Revenues are a result of the sale of the Building Trades House. Revisions to the Expenditures account for adjustments needed to the accounts associated with the sale of the Building Trade House and adjustment to employee benefits.

A fund balance of \$240,555.00 was used. Prior to final approval, I plan to review the Joint Agreement Budget a final time to incorporate any additional changes needed.



James Hood

**Area Career Center
FY 2026 Budget**

ACC Program Summary

ACC - 975 - 999	FY26 Amended Preliminary	FY26 Amended Final
Salaries	\$49,940.00	\$49,940.00
Benefits	\$13,595.00	\$13,595.00
Purchased Services	\$31,755.00	\$64,705.00
Supplies	\$79,250.00	\$70,450.00
Equipment	\$33,500.00	\$33,500.00
Tuition	\$121,500.00	\$121,500.00
ACC Programs Total	\$329,540.00	\$353,690.00

ACC Total Budget

	FY26 Amended Preliminary	FY26 Amended Final
ACC - 900 Faculty 1410	\$711,220.00	\$714,720.00
ACC - 904 Transportation 2550	\$132,200.00	\$132,200.00
ACC - 908 Instruction 1410	\$92,000.00	\$92,000.00
ACC - 908 Administration 2330	\$119,990.00	\$119,990.00
ACC - 908 Maintenance 2540	\$185,500.00	\$185,500.00
ACC - 909 ARP - LEA	\$0.00	\$0.00
ACC - 916 CTE Perkins 1410	\$71,950.00	\$71,950.00
ACC - 940 / 941 QCC TEC 4140	\$12,250.00	\$12,250.00
ACC - 975 - 999 Programs 1410	\$329,540.00	\$353,690.00
Total ACC Expenditures	\$1,654,650.00	\$1,682,300.00
Total ACC Revenues	\$1,770,899.00	\$1,785,799.00
Subtotal (revenues - expenditures)	\$116,249.00	\$103,499.00
Audited Fund Balance		
Budget Balance	\$116,249.00	\$103,499.00

**Area Career Center
FY 2026 Budget**

ACC Revenues

Account	Description	FY26 Amended Preliminary	FY26 Amended Final
91R900 - 1500 - 0000	Interest on Certificate of Deposit	\$0.00	\$0.00
91R900 - 1510 - 0000	Earnings on Investment	\$1,000.00	\$1,000.00
91R900 - 1720 - 0000	Student Fees	\$0.00	\$0.00
91R900 - 1910 - 0000	Rentals - ACC Building Rental	\$0.00	\$0.00
91R900 - 1920 - 0000	Other Revenue - ACC	\$0.00	\$0.00
91R900 - 1920 - 0000 -	Other Revenue - Building Trades	\$300,000.00	\$314,900.00
91R900 - 1940 - 0000	Svc. To Other Districts - Trans.	\$8,512.00	\$8,512.00
91R900 - 1940 - 0000	Svc. To Other Districts - Subs	\$500.00	\$500.00
91R900 - 1950 - 0000	Refunds Prior Year Expend.	\$0.00	\$0.00
91R900 - 1999 - 0000	Other Revenue, Local - PLTW	\$0.00	\$0.00
91R900 - 3220 - 0000	Program Improvement	\$363,837.00	\$363,837.00
91R900 - 3999 - 0000	Other State Grants	\$0.00	\$0.00
91R900 - 4998 - 0000	ESSER Grant	\$0.00	\$0.00
91R916 - 4998 - 0000	Perkins - ACC Transit	\$71,950.00	\$71,950.00
91R904 - 3500 - 0000	Transportation - Trans. Aid	\$18,000.00	\$18,000.00
91R904 - 3505 - 0000	Transportation - ACC	\$0.00	\$0.00
91R908 - 1332 - 0000	ACC Tuition - Students	\$1,007,000.00	\$1,007,000.00
91R908 - 1931 - 0000	Sale of Equipment	\$100.00	\$100.00
91R941 - 3220 - 0000	Program Improvement	\$0.00	\$0.00
Total Fund 91	ACC Total Revenues	\$1,770,899.00	\$1,785,799.00

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
3	ESTIMATED BEGINNING FUND BALANCE (without Student Activity Funds) ¹ as of July 1, 2025		240,555	0	0	0	0	0	0	0	0	0
4	RECEIPTS/REVENUES (without Student Activity Funds)											
5	LOCAL SOURCES	1000	1,332,012	0	0	0	0	0	0	0	0	0
6	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0					
7	STATE SOURCES	3000	381,837	0	0	0	0	0	0	0	0	0
8	FEDERAL SOURCES	4000	71,950	0	0	0	0	0	0	0	0	0
9	Total Direct Receipts/Revenues ⁸		1,785,799	0	0	0	0	0	0	0	0	0
10	Receipts/Revenues for "On Behalf" Payments ²	3998										
11	Total Receipts/Revenues		1,785,799	0	0	0	0	0	0	0	0	0
12	DISBURSEMENTS/EXPENDITURES (without Student Activity Funds)											
13	INSTRUCTION	1000	1,232,360				0				0	
14	SUPPORT SERVICES	2000	437,690	0		0	0	0			0	0
15	COMMUNITY SERVICES	3000	0	0		0	0				0	
16	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	12,250	0	0	0	0	0			0	0
17	DEBT SERVICES	5000	0	0	0	0	0				0	0
18	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0			0	0
19	Total Direct Disbursements/Expenditures ⁹		1,682,300	0	0	0	0	0			0	0
20	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0			0	0
21	Total Disbursements/Expenditures		1,682,300	0	0	0	0	0			0	0
22	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		103,499	0	0	0	0	0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS											
24	OTHER SOURCES OF FUNDS (7000)											
25	PERMANENT TRANSFER FROM VARIOUS FUNDS											
26	Abolishment the Working Cash Fund ¹⁶	7110										
27	Abatement of the Working Cash Fund ¹⁶	7110										
28	Transfer of Working Cash Fund Interest	7120										
29	Transfer Among Funds	7130										
30	Transfer of Interest	7140										
31	Transfer from Capital Projects Fund to O&M Fund	7150		0								
32	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	7160		0								
33	Transfer of Excess Accumulated Fire Prev & Safety Bond and Int ^{3a} Proceeds to Debt Service Fund	7170			0							
34	SALE OF BONDS (7200)											
35	Principal on Bonds Sold ⁴	7210										
36	Premium on Bonds Sold	7220										
37	Accrued Interest on Bonds Sold	7230										
38	Sale or Compensation for Fixed Assets ⁵	7300										
39	Transfer to Debt Service to Pay Principal on Leases	7400			0							
40	Transfer to Debt Service to Pay Interest on Leases	7500			0							
41	Transfer to Debt Service Fund to Pay Principal on Revenue Bonds	7600			0							
42	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0							
43	Transfer to Capital Projects Fund	7800					0					
44	ISBE Loan Proceeds	7900										
45	Other Sources Not Classified Elsewhere	7990										
46	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
47	OTHER USES OF FUNDS (8000)											
49	TRANSFER TO VARIOUS OTHER FUNDS (8100)											
50	Abolishment or Abatement of the Working Cash Fund ¹⁶	8110							0			
51	Transfer of Working Cash Fund Interest	8120							0			
52	Transfer Among Funds	8130										
53	Transfer of Interest ⁶	8140										
54	Transfer from Capital Projects Fund to O&M Fund	8150										
55	Transfer of Excess Fire Prev & Safety Tax & Interest ³ Proceeds to O&M Fund	8160										
56	Transfer of Excess Accumulated Fire Prev & Safety Bond ^{3a} and Int Proceeds to Debt Service Fund	8170										
57	Taxes Pledged to Pay Principal on Leases	8410										
58	Grants/Reimbursements Pledged to Pay Principal on Leases	8420										
59	Other Revenues Pledged to Pay Principal on Leases	8430										
60	Fund Balance Transfers Pledged to Pay Principal on Leases	8440										
61	Taxes Pledged to Pay Interest on Leases	8510										
62	Grants/Reimbursements Pledged to Pay Interest on Leases	8520										
63	Other Revenues Pledged to Pay Interest on Leases	8530										
64	Fund Balance Transfers Pledged to Pay Interest on Leases	8540										
65	Taxes Pledged to Pay Principal on Revenue Bonds	8610										
66	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620										
67	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630										
68	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640										
69	Taxes Pledged to Pay Interest on Revenue Bonds	8710										
70	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720										
71	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730										
72	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740										
73	Taxes Transferred to Pay for Capital Projects	8810										
74	Grants/Reimbursements Pledged to Pay for Capital Projects	8820										
75	Other Revenues Pledged to Pay for Capital Projects	8830										
76	Fund Balance Transfers Pledged to Pay for Capital Projects	8840										
77	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910										
78	Other Uses Not Classified Elsewhere	8990										
79	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
80	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
81	ESTIMATED ENDING FUND BALANCE (without Student Activity Funds) as of June 30, 2026		344,054	0	0	0	0	0	0	0	0	0
82												
83	Student Activity (Fund 11) ESTIMATED BEGINNING FUND BALANCE as of July 1, 2025		91,356									
84	RECEIPTS/REVENUES (For Student Activity Funds)											
85	Total Student Activity Direct Receipts/Revenues (Local Sources)	1799	0									
86	DISBURSEMENTS/EXPENDITURES (For Student Activity Funds)											
87	Total Student Activity Direct Disbursements/Expenditures	1999	0									
88	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		0									
89	Student Activity ESTIMATED ENDING FUND BALANCE as of June 30, 2026		91,356									
90												

	A	B	C	D	E	F	G	H	I	J	K	L
1	<i>Begin entering data on EstRev 6-11 and EstExp 12-20 tabs.</i>		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
2	Description: Enter Whole Numbers Only	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
91	Total ESTIMATED BEGINNING FUND BALANCE (All Sources including Student Activity Funds) as of July 1, 2025		331,911	0	0	0	0	0	0	0	0	0
92	RECEIPTS/REVENUES (All Sources with Student Activity Funds)											
93	LOCAL SOURCES	1000	1,332,012	0	0	0	0	0	0	0	0	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	381,837	0	0	0	0	0	0	0	0	0
96	FEDERAL SOURCES	4000	71,950	0	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues ⁸		1,785,799	0	0	0	0	0	0	0	0	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	0	0	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		1,785,799	0	0	0	0	0	0	0	0	0
100	DISBURSEMENTS/EXPENDITURES (All Sources with Student Activity Funds)											
101	INSTRUCTION	1000	1,232,360	0	0	0	0	0	0	0	0	0
102	SUPPORT SERVICES	2000	437,690	0	0	0	0	0	0	0	0	0
103	COMMUNITY SERVICES	3000	0	0	0	0	0	0	0	0	0	0
104	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS	4000	12,250	0	0	0	0	0	0	0	0	0
105	DEBT SERVICES	5000	0	0	0	0	0	0	0	0	0	0
106	PROVISION FOR CONTINGENCIES	6000	0	0	0	0	0	0	0	0	0	0
107	Total Direct Disbursements/Expenditures ⁹		1,682,300	0	0	0	0	0	0	0	0	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	0	0	0	0	0	0	0	0	0	0
109	Total Disbursements/Expenditures		1,682,300	0	0	0	0	0	0	0	0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures		103,499	0	0	0	0	0	0	0	0	0
111	OTHER SOURCES/USES OF FUNDS											
112	OTHER SOURCES OF FUNDS (7000)											
113	Total Other Sources of Funds ⁸		0	0	0	0	0	0	0	0	0	0
114	OTHER USES OF FUNDS (8000)											
116	Total Other Uses of Funds ⁹		0	0	0	0	0	0	0	0	0	0
117	Total Other Sources/Uses of Fund		0	0	0	0	0	0	0	0	0	0
118	ESTIMATED ENDING FUND BALANCE (All Sources with Student Activity Funds) as of June 30, 2026		435,410	0	0	0	0	0	0	0	0	0
119												
120	SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total By Object
122	Description	Acct #	Educational	Operations & Maintenance	Debt Service	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
123	Object Name											
124	Salaries	100	684,020	0	0	0	0	0	0	0	0	684,020
125	Employee Benefits	200	186,900	0	0	0	0	0	0	0	0	186,900
126	Purchased Services	300	428,730	0	0	0	0	0	0	0	0	428,730
127	Supplies & Materials	400	164,900	0	0	0	0	0	0	0	0	164,900
128	Capital Outlay	500	83,500	0	0	0	0	0	0	0	0	83,500
129	Other Objects	600	134,250	0	0	0	0	0	0	0	0	134,250
130	Non-Capitalized Equipment	700	0	0	0	0	0	0	0	0	0	0
131	Termination Benefits	800	0	0	0	0	0	0	0	0	0	0
132	Total Expenditures		1,682,300	0	0	0	0	0	0	0	0	1,682,300