Regular Meeting of the Board of Education

Wednesday, September 16, 2026 6:00 PM
Independence Junior High School, 6610 W. Highland Dr., Palos Heights, IL 60463

1. **Call to Order**

1.A. Pledge to the Flag

1.B. Roll Call

2. **Public Budget Hearing**

2.A. FY27 Budget Update

2.B. Board Discussion Regarding Budget

2.C. Public Comment Regarding Budget

3. **Superintendent's Report**

3.A. School Highlights & Updates
   1. Indian Hill - Ms. Dee Potempa
   2. Chippewa - Ms. Mary Lynn Duffy
   3. Navajo Heights - Dr. Kaitlin Settle
   4. Independence Junior High - Dr. Kevin Kirk
      1. Dr. Kirk and Ms. Heather Meskimen: National History Day's (NHD) Untold Stories of the U.S. Navy and Coast Guard in World War II

3.B. Teaching and Learning Update - Dr. Mary Kate Moroney

3.C. Registration and Enrollment Update
   5. 873 students

4. **Approval of the Consent Agenda Items**

4.A. Minutes of the Regular Meeting of August 12, 2026

4.B. Minutes of the Closed Meeting of August 12, 2026

4.C. Approval of Bills & Payroll

4.D. Review of Schools' Activity Accounts

4.E. Personnel

<u>Hiring</u>
   6. E. Van Houten, Navajo Heights, Reading Intervention Paraprofessional, effective August 18, 2026
   7. R. Falzone, Indian Hill, Paraprofessional, effective September 21, 2026
   8. M. LaSpina, SpEd Paraprofessional, Independence Junior High, pending background check

4.F. <u>Leave of Absence Request</u>

1. C. Brennan, Independence Junior High, Part-time Speech Pathologist, estimated start date January 7, 2027 through the end of school year

4.G. Library Book Purchcae Request: Navajo Heights Elementary

5. **Old Business**

5.A. Finance Update and Informational Meeting Dates

5.B. Independence Junior High Roof Update

5.C. Adoption of Final FY27 Budget

6. **New Business**

6.A. Policy First Read

9. Review and Monitor
    1. 2:230 Public Participation at Board of Education Metings and Petitions to the Board
    2. 3:70 Succession of Authority
    3. 4:175 Convicted Child Sex Offender; Screening; Notifications
    4. 5:40 Communicable and Chronic Infectious Disease
    5. 5:70 Religious Holidays
    6. 5:110 Recognition for Service
    7. 5:140 Solicitations By or From Staff
    8. 5:240 Suspension
    9. 6:70 Teaching About Religions
    10. 6:80 Teaching About Controversial Issues
    11. 7:30 Student Assignment
    12. 7:80 Release Time for Religious Instruction/Observance
    13. 7:130 Student Rights and Responsibilities
    14. 8:10 Connection with the Community
    15. 8:70 Accommodating Individuals with Disabilities
10. Draft Updates
    1. 6:190 Extracurricular and Co-Curricular Activities

6.B. Superintendent Goals 2026-2027

6.C. IASB Resolutions Committee Report

6.D. Exploration of Strategic Plan

6.E. Transportation Contract Discussion - Contract Ends 2027

7. **Audience Participation**

If you are coming up to speak, please identify yourself by name and connection to the district and we ask that comments remain brief to accommodate everyone wishing to speak. Policy

ordinarily provides up to 3 minutes per speaker.

8. **Information Items**

8.A. YTD Financial Summary

8.B. Freedom of Information Act Items

9. **Closed Session - If Needed**

Discuss the appointment, employment, compensation, discipline, performance, or dismissal of a specific employee; collective negotiation matters or deliberations concerning salary schedules for classes of employees; discussion of possible litigation; and student disciplinary issues. The placement of individual students in special education programs and other matters relating to individual students.

10. **Return to Open Session**

11. **Adjournment**

District Type:

[x] School District
[ ] Joint Agreement

Accounting Basis:

[x] Cash
[ ] Accrual

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Division

SCHOOL DISTRICT/JOINT AGREEMENT BUDGET FORM *
July 1, 2026 - June 30, 2027

Is this an amended budget? No

Date of Amended Budget: ____________ *(MM/DD/YY)*

District Name: **Palos Heights SD 128**

District RCDT No: **07016128002**

Unbalanced budget: A Deficit Reduction Plan must be adopted and submitted concurrently with this budget. This Deficit Reduction Plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education. **(DeficitBudgetSum Calc 21)**

Budget of Palos Heights SD 128 *, County of* Cook ,
State of Illinois, for the Fiscal Year beginning July 1, 2026 *and ending* June 30, 2027 .

WHEREAS the Board of Education of Palos Heights SD 128 ,
County of Cook *, State of Illinois, caused to be prepared in tentative form a budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon;*

AND WHEREAS a public hearing was held as to such budget on the 16 *day of* 16-Sep *, 20* 26 *,*
notice of said hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with;

NOW, THEREFORE, Be it resolved by the Board of Education of said district as follows:

Section 1: That the fiscal year of this school district be and the same hereby is fixed and declared to be beginning July 1, 2026 *and ending* June 30, 2027 .

Section 2: That the following budget containing an estimate of amounts available in each Fund, separately, and expenditures from each be and the same is hereby adopted as the budget of this school district for said fiscal year.

ADOPTION OF BUDGET

The budget shall be approved and signed below by members of the School Board. Adopted this 16 *day of* September *, 20* 26
by a roll call vote of ________ *Yeas, and* ________ *Nays, to wit:*

** MEMBERS VOTING YEA:	** MEMBERS VOTING NAY:
Richard Facko	
Tom Volk	
Joe Young	
Gayle Rubio	
Kathy Lachowicz	
Patti Powell	
Adelicia Brienzo	

* Based on the 23 Illinois Administrative Code-Part 100 and inconformity with Section 17-1 of the School Code.

** Type in the members who voted "YEA" nor "NAY". Actual school board member signatures are not required for electronic submission.

(1) A certified copy of this document must be filed with the county clerk within 30 days of adoption as required by Section 18-50 of the Property Tax Code (35 ILCS 200/18-50).

(2) Districts are required to submit the adopted/amended budget electronically to ISBE within 30 days of adoption or by October 30, whichever comes first. Budgets are submitted through IWAS: https://apps.isbe.net/iwas/asp/login.asp?js=true

Please type the member signatures before submitting to ISBE. We do not accept PDF copies.

	A	B	C	D	E	F	G	H	I	J	K	L
1	*Begin entering data on EstRev 6-10 and EstExp 11-19 tabs.*		(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**	
120	**SUMMARY OF EXPENDITURES Without Student Activity Funds (by Major Object)**											
121			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	
122	**Description**	**Acct #**	**Educational**	**Operations & Maintenance**	**Debt Service**	**Transportation**	**Municipal Retirement/ Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**	**Total By Object**
123	**Object Name**											
124	Salaries	100	8,770,244	461,733		39,524		0		0	0	9,271,501
125	Employee Benefits	200	2,042,968	112,826		2,922	452,209	0		0	0	2,610,925
126	Purchased Services	300	749,784	267,432	0	755,000		100,000		0	0	1,872,216
127	Supplies & Materials	400	439,551	238,000		0		125,000		0	0	802,551
128	Capital Outlay	500	40,000	90,000		0		2,325,000		0	0	2,455,000
129	Other Objects	600	679,261	200	1,495,000	0	0	0		0	0	2,174,461
130	Non-Capitalized Equipment	700	59,000	10,000		0		200,000		0	0	269,000
131	Termination Benefits	800	0	0		0				0		0
132	**Total Expenditures**		12,780,808	1,180,191	1,495,000	797,446	452,209	2,750,000		0	0	19,455,654

	A	B	C	D	E	F	G	H	I	J	K
1			(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	**BEGINNING CASH BALANCE ON HAND (without Student Activity Funds)7 as of July 1, 2026**		2,350,995	216,695	797,919	486,015	299,692	4,007,187	2,778,010	5,257	203
4	**Total Direct Receipts & Other Sources [8]**		10,830,704	1,141,500	1,416,000	679,300	589,800	110,000	224,000	0	0
5	**OTHER RECEIPTS**										
6	Interfund Loans Payable (Loans from Other Funds)	411									
7	Interfund Loans Receivable (Repayment of Loans)	141									
8	Notes and Warrants Payable	433									
9	Other Current Assets	199									
10	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
11	**Total Direct Receipts, Other Sources, & Other Receipts**		10,830,704	1,141,500	1,416,000	679,300	589,800	110,000	224,000	0	0
12	**Total Amount Available**		13,181,699	1,358,195	2,213,919	1,165,315	889,492	4,117,187	3,002,010	5,257	203
13	**Total Direct Disbursements & Other Uses [9]**		12,780,808	1,180,191	1,495,000	797,446	452,209	2,750,000	0	0	0
14	**OTHER DISBURSEMENTS**										
15	Interfund Loans Receivable (Loans to Other Funds) [10]	141									
16	Interfund Loans Payable (Repayment of Loans)	411									
17	Notes and Warrants Payable	433									
18	Other Current Liabilities	499									
19	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
20	**Total Direct Disbursements, Other Uses, & Other Disbursements**		12,780,808	1,180,191	1,495,000	797,446	452,209	2,750,000	0	0	0
21	**ENDING CASH BALANCE ON HAND (without Student Activity Funds) as of June 30, 2027**		400,891	178,004	718,919	367,869	437,283	1,367,187	3,002,010	5,257	203
22											
23	**Activity Funds BEGINNING CASH BALANCE ON HAND7 as of July 1, 2026**		0								
24	**Total Direct Receipts & Other Sources [8]**		0								
25	**Total Amount Available**		0								
26	**Total Direct Disbursements & Other Uses [9]**		0								
27	**Activity funds ENDING CASH BALANCE ON HAND7 as of June 30, 2027**		0								
28											
29	**Total BEGINNING CASH BALANCE ON HAND (with Student Activity Funds)7 as of July 1, 2026**		2,350,995	216,695	797,919	486,015	299,692	4,007,187	2,778,010	5,257	203
30	**Total Direct Receipts & Other Sources [8]**		10,830,704	1,141,500	1,416,000	679,300	589,800	110,000	224,000	0	0
31	**Total Other Receipts**		0	0	0	0	0	0	0	0	0
32	**Total Direct Receipts, Other Sources, & Other Receipts**		10,830,704	1,141,500	1,416,000	679,300	589,800	110,000	224,000	0	0
33	**Total Amount Available**		13,181,699	1,358,195	2,213,919	1,165,315	889,492	4,117,187	3,002,010	5,257	203
34	**Total Direct Disbursements & Other Uses [9]**		12,780,808	1,180,191	1,495,000	797,446	452,209	2,750,000	0	0	0
35	**Total Other Disbursements**		0	0	0	0	0	0	0	0	0
36	**Total Direct Disbursements, Other Uses, & Other Disbursements**		12,780,808	1,180,191	1,495,000	797,446	452,209	2,750,000	0	0	0
37	**Total ENDING CASH BALANCE ON HAND (with Student Activity Funds)7 as of June 30, 2027**		400,891	178,004	718,919	367,869	437,283	1,367,187	3,002,010	5,257	203

	A	B	C	D	E	F	G	H	I	J	K
1-2	Description: Enter Whole Numbers Only	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Service	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	**RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)**										
4	**AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY**	**1100**									
5	Designated Purposes Levies [11] (1110-1120)	-	7,966,000	988,000	1,393,000	470,000	260,000		149,000		
6	Leasing Purposes Levy [12]	1130									
7	Special Education Purposes Levy	1140	358,000								
8	FICA and Medicare Only Levies	1150					321,000				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies *(Describe & Itemize)*	1190	148,000								
12	**Total Ad Valorem Taxes Levied by District**		8,472,000	988,000	1,393,000	470,000	581,000	0	149,000	0	0
13	**PAYMENTS IN LIEU OF TAXES**	**1200**									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authority	1220									
16	Corporate Personal Property Replacement Taxes[13]	1230	177,877		0		2,800				
17	Other Payments in Lieu of Taxes *(Describe & Itemize)*	1290									
18	**Total Payments in Lieu of Taxes**		177,877	0	0	0	2,800	0	0	0	0
19	**TUITION**	**1300**									
20	Regular Tuition from Pupils or Parents (In State)	1311									
21	Regular Tuition from Other Districts (In State)	1312									
22	Regular Tuition from Other Sources (In State)	1313									
23	Regular Tuition from Other Sources (Out of State)	1314									
24	Summer School Tuition from Pupils or Parents (In State)	1321									
25	Summer School Tuition from Other Districts (In State)	1322									
26	Summer School Tuition from Other Sources (In State)	1323									
27	Summer School Tuition from Other Sources (Out of State)	1324									
28	CTE Tuition from Pupils or Parents (In State)	1331									
29	CTE Tuition from Other Districts (In State)	1332									
30	CTE Tuition from Other Sources (In State)	1333									
31	CTE Tuition from Other Sources (Out of State)	1334									
32	Special Education Tuition from Pupils or Parents (In State)	1341									
33	Special Education Tuition from Other Districts (In State)	1342									
34	Special Education Tuition from Other Sources (In State)	1343									
35	Special Education Tuition from Other Sources (Out of State)	1344									
36	Adult Tuition from Pupils or Parents (In State)	1351									
37	Adult Tuition from Other Districts (In State)	1352									
38	Adult Tuition from Other Sources (In State)	1353									
39	Adult Tuition from Other Sources (Out of State)	1354									
40	**Total Tuition**		0								
41	**TRANSPORTATION FEES**	**1400**									
42	Regular Transportation Fees from Pupils or Parents (In State)	1411				5,000					
43	Regular Transportation Fees from Other Districts (In State)	1412									
44	Regular Transportation Fees from Other Sources (In State)	1413									
45	Regular Transportation Fees from Co-curricular Activities (In State)	1415				10,000					
46	Regular Transportation Fees from Other Sources (Out of State)	1416									
47	Summer School Transportation Fees from Pupils or Parents (In State)	1421									
48	Summer School Transportation Fees from Other Districts (In State)	1422									
49	Summer School Transportation Fees from Other Sources (In State)	1423									
50	Summer School Transportation Fees from Other Sources (Out of State)	1424									
51	CTE Transportation Fees from Pupils or Parents (In State)	1431									
52	CTE Transportation Fees from Other Districts (In State)	1432									
53	CTE Transportation Fees from Other Sources (In State)	1433									
54	CTE Transportation Fees from Other Sources (Out of State)	1434									
55	Special Education Transportation Fees from Pupils or Parents (In State)	1441									
56	Special Education Transportation Fees from Other Districts (In State)	1442									

	A	B	C	D	E	F	G	H	I	J	K
1			(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
57	Special Education Transportation Fees from Other Sources (In State)	1443									
58	Special Education Transportation Fees from Other Sources (Out of State)	1444									
59	Adult Transportation Fees from Pupils or Parents (In State)	1451									
60	Adult Transportation Fees from Other Districts (In State)	1452									
61	Adult Transportation Fees from Other Sources (In State)	1453									
62	Adult Transportation Fees from Other Sources (Out of State)	1454									
63	**Total Transportation Fees**					15,000					
64	**EARNINGS ON INVESTMENTS**	**1500**									
65	Interest on Investments	1510	100,000	3,000	23,000	15,000	6,000	110,000	75,000		
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	**Total Earnings on Investments**		100,000	3,000	23,000	15,000	6,000	110,000	75,000	0	0
69	**FOOD SERVICE**	**1600**									
70	Sales to Pupils - Lunch	1611									
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other *(Describe & Itemize)*	1614	4,000								
74	Sales to Adults	1620									
75	Other Food Service *(Describe & Itemize)*	1690	45,000								
76	**Total Food Service**		49,000								
77	**DISTRICT/SCHOOL ACTIVITY INCOME**	**1700**									
78	Admissions - Athletic	1711	8,000								
79	Admissions - Other	1719	9,500								
80	Fees	1720	80,000								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue *(Describe & Itemize)*	1790	3,500								
83	Student Activity Fund Revenues	1799									
84	**Total District/School Activity Income (without Student Activity Funds 1799)**		101,000	0							
85	**Total District/School Activity Income (with Student Activity Funds 1799)**		101,000								
86	**TEXTBOOK INCOME**	**1800**									
87	Textbook Rentals - Regular Textbooks	1811									
88	Textbook Rentals - Summer School Textbooks	1812									
89	Textbook Rentals - Adult/Continuing Education Textbooks	1813									
90	Textbook Rentals - Other *(Describe & Itemize)*	1819									
91	Textbook Sales - Regular Textbooks	1821									
92	Textbook Sales - Summer School	1822									
93	Textbook Sales - Adult/Continuing Education	1823									
94	Textbook Sales - Other *(Describe & Itemize)*	1829	2,500								
95	Other Textbook Income *(Describe & Itemize)*	1890									
96	**Total Textbooks**		2,500								
97	**OTHER REVENUE FROM LOCAL SOURCES**	**1900**									
98	Rentals	1910		500							
99	Contributions and Donations from Private Sources	1920									
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees *(Describe & Itemize)*	1993									
110	Other Local Revenues *(Describe & Itemize)*	1999	20,000								
111	**Total Other Revenue from Local Sources**		20,000	500	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K
1			(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
112	**Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)**	**1000**	8,922,377	991,500	1,416,000	500,000	589,800	110,000	224,000	0	0
113	**Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)**		8,922,377								
114	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)**										
115	Flow-Through Revenue from State Sources	2100									
116	Flow-Through Revenue from Federal Sources	2200									
117	Other Flow-Through Revenue *(Describe & Itemize)*	2300									
118	**Total Flow-Through Receipts/Revenues From One District to Another District**	**2000**	0	0		0	0				
119	**RECEIPTS/REVENUES FROM STATE SOURCES (3000)**										
120	**UNRESTRICTED GRANTS-IN-AID (3001-3099)**										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	550,000	100,000							
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	Other Unrestricted Grants-In-Aid From State Sources *(Describe & Itemize)*	3099									
124	**Total Unrestricted Grants-In-Aid**		550,000	100,000	0	0	0	0		0	0
125	**RESTRICTED GRANTS-IN-AID (3100-3900)**										
126	**SPECIAL EDUCATION**										
127	Special Education - Private/Public Facility Tuition	3100	110,000								
128	Special Education - Orphanage - Individual	3120	249,877								
129	Special Education - Orphanage - Summer Individual	3130	32,000								
130	Special Education - Other *(Describe & Itemize)*	3199									
131	**Total Special Education**		391,877	0		0					
132	**CAREER AND TECHNICAL EDUCATION (CTE)**										
133	CTE - Technical Education - Tech Prep	3200									
134	CTE - Secondary Program Improvement (CTEI)	3220	600								
135	CTE - WECEP	3225									
136	CTE - Agriculture Education	3235									
137	CTE - Instructor Practicum	3240									
138	CTE - Student Organizations	3270									
139	CTE - Other *(Describe & Itemize)*	3299									
140	**Total Career and Technical Education**		600	0			0				
141	State Free Lunch & Breakfast	3360									
142	School Breakfast Initiative	3365									
143	Driver Education	3370									
144	Adult Education (from ICCB)	3410									
145	Adult Education - Other *(Describe & Itemize)*	3499									
146	**TRANSPORTATION**										
147	Transportation - Regular and Vocational	3500				4,300					
148	Transportation - Special Education	3510				175,000					
149	Transportation - Other *(Describe & Itemize)*	3599									
150	**Total Transportation**		0	0		179,300	0				
151	Learning Improvement - Change Grants	3610									
152	Scientific Literacy	3660									
153	Truant Alternative/Optional Education	3695									
154	Early Childhood - Block Grant	3705	468,000								
155	Chicago General Education Block Grant	3766									
156	Chicago Educational Services Block Grant	3767									
157	School Safety & Educational Improvement Block Grant	3775									
158	Technology - Technology for Success	3780									
159	State Charter Schools	3815									
160	Extended Learning Opportunities - Summer Bridges	3825									
161	Infrastructure Improvements - Planning/Construction	3920									

	A	B	C	D	E	F	G	H	I	J	K
1			(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**
162	School Infrastructure - Maintenance Projects	3925		50,000							
163	Other Restricted Revenue from State Sources *(Describe & Itemize)*	3999									
164	**Total Restricted Grants-In-Aid**		860,477	50,000	0	179,300	0	0	0	0	0
165	**Total Receipts/Revenues from State Sources**	**3000**	1,410,477	150,000	0	179,300	0	0	0	0	0
166	**RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)**										
167	**UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT. (4001-4009)**										
168	Federal Impact Aid	4001									
169	Other Unrestricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4009	850								
170	**Total Unrestricted Grants-In-Aid Received Directly from Fed Govt**		850	0	0	0	0	0	0	0	0
171	**RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)**										
172	Head Start	4045									
173	Construction (Impact Aid)	4050									
174	MAGNET	4060									
175	Other Restricted Grants-In-Aid Received from Fed. Govt. *(Describe & Itemize)*	4090									
176	**Total Restricted Grants-In-Aid Received Directly from Federal Govt.**		0	0		0	0	0			0
177	**RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT. THRU THE STATE (4100-4999)**										
178	**TITLE V**										
179	Title V - Flexibility and Accountability	4100									
180	Title V - SEA Projects	4105									
181	Title V - Rural Education Initiative (REI)	4107									
182	Title V - Other *(Describe & Itemize)*	4199									
183	**Total Title V**		0	0		0	0				
184	**FOOD SERVICE**										
185	Breakfast Start-Up Expansion	4200									
186	National School Lunch Program	4210									
187	Special Milk Program	4215	16,000								
188	School Breakfast Program	4220									
189	Summer Food Service Admin/Program	4225									
190	Child and Adult Care Food Program	4226									
191	Fresh Fruit and Vegetables	4240									
192	Food Service - Other *(Describe & Itemize)*	4299									
193	**Total Food Service**		16,000				0				
194	**TITLE I**										
195	Title I - Low Income	4300	76,000								
196	Title I - Low Income - Neglected, Private	4305									
197	Title I - Migrant Education	4340									
198	Title I - Other *(Describe & Itemize)*	4399									
199	**Total Title I**		76,000	0		0	0				
200	**TITLE IV**										
201	Title IV - Student Support & Academic Enrichment Grant	4400	10,000								
202	Title IV - Part A – Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
203	Title IV - 21st Century	4421									
204	Title IV - Other *(Describe & Itemize)*	4499									
205	**Total Title IV**		10,000	0		0	0				
206	**FEDERAL - SPECIAL EDUCATION**										
207	Federal Special Education - Preschool Flow-Through	4600	12,000								
208	Federal Special Education - Preschool Discretionary	4605									
209	Federal Special Education - IDEA Flow Through	4620	252,000								
210	Federal Special Education - IDEA Room & Board	4625									

	A	B	C	D	E	F	G	H	I	J	K
1			(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**
211	Federal Special Education - IDEA Discretionary	4630									
212	Federal Special Education - IDEA - Other *(Describe & Itemize)*	4699									
213	**Total Federal Special Education**		264,000	0		0	0				
214	**CTE - PERKINS**										
215	CTE - Perkins-Title IIIE Tech Prep	4770									
216	CTE - Other *(Describe & Itemize)*	4799									
217	**Total CTE - Perkins**		0	0			0				
218	Federal - Adult Education	4810									
219	Qualified Zone Academy Bond Tax Credits	4866									
220	Qualified School Construction Bond Credits	4867									
221	Build America Bond Tax Credits	4868									
222	Build America Bond Interest Reimbursement	4869									
223	**Total Stimulus Programs**		0	0	0	0	0	0		0	0
224	Race to the Top Program	4901									
225	Race to the Top - Preschool Expansion Grant	4902									
226	Title III - Instruction for English Learners & Immigrant Students	4905									
227	Title III - English Language Acquistion	4909									
228	McKinney Education for Homeless Children	4920									
229	Title II - Eisenhower - Professional Development Formula	4930									
230	Title II - Teacher Quality	4932	16,000								
231	Title II - Part A – Supporting Effective Instruction – State Grants	4935									
232	Federal Charter Schools	4960									
233	State Assessment Grants	4981									
234	Grant for State Assessments and Related Activities	4982									
235	Medicaid Matching Funds - Administrative Outreach	4991	20,000								
236	Medicaid Matching Funds - Fee-For-Service Program	4992	95,000								
237	Other Restricted Grants Received from Fed. Govt. thru State *(Describe & Itemize)*	4998									
238	**Total Restricted Grants-In-Aid Received from Federal Govt. Thru the State**		497,000	0	0	0	0	0		0	0
239	**TOTAL RECEIPTS/REVENUES FROM FEDERAL SOURCES**	**4000**	497,850	0	0	0	0	0	0	0	0
240	**TOTAL DIRECT RECEIPTS/REVENUES (without Student Activity Funds 1799)**		10,830,704	1,141,500	1,416,000	679,300	589,800	110,000	224,000	0	0
241	**TOTAL DIRECT RECEIPTS/REVENUES (with Student Activity Funds 1799)**		10,830,704								

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
3	**10 - EDUCATIONAL FUND (ED)**										
4	**INSTRUCTION (ED)**	**1000**									
5	Regular Programs	1100	4,048,626	913,445	90,827	159,917	10,000	3,000	4,000		5,229,815
6	Tuition Payment to Charter Schools	1115									0
7	Pre-K Programs	1125	499,445	148,602	2,335	19,665					670,047
8	Special Education Programs (Functions 1200 - 1220)	1200	1,518,775	304,261	29,000	22,932		500	2,000		1,877,468
9	Special Education Programs Pre-K	1225									0
10	Remedial and Supplemental Programs K-12	1250	68,900	33,233							102,133
11	Remedial and Supplemental Programs Pre-K	1275									0
12	Adult/Continuing Education Programs	1300									0
13	CTE Programs	1400									0
14	Interscholastic Programs	1500	142,500	1,756	1,200	8,427		7,056			160,939
15	Summer School Programs	1600									0
16	Gifted Programs	1650	55,065								55,065
17	Driver's Education Programs	1700									0
18	Bilingual Programs	1800	168,643	46,431	4,720	2,000					221,794
19	Truant Alternative & Optional Programs	1900									0
20	Pre-K Programs - Private Tuition	1910									0
21	Regular K-12 Programs Private Tuition	1911									0
22	Special Education Programs K-12 Private Tuition	1912						650,000			650,000
23	Special Education Programs Pre-K Tuition	1913									0
24	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
25	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
26	Adult/Continuing Education Programs Private Tuition	1916									0
27	CTE Programs Private Tuition	1917									0
28	Interscholastic Programs Private Tuition	1918									0
29	Summer School Programs Private Tuition	1919									0
30	Gifted Programs Private Tuition	1920									0
31	Bilingual Programs Private Tuition	1921									0
32	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
33	Student Activity Fund Expenditures	1999									0
34	**Total Instruction[14] (Without Student Activity Funds 1999)**	**1000**	6,501,954	1,447,728	128,082	212,941	10,000	660,556	6,000	0	8,967,261
35	**Total Instruction (With Student Activity Funds 1999)**	**1000**	6,501,954	1,447,728	128,082	212,941	10,000	660,556	6,000	0	8,967,261
36	**SUPPORT SERVICES (ED)**	**2000**									
37	**Support Services - Pupil**	**2100**									
38	Attendance & Social Work Services	2110	262,224	38,837							301,061
39	Guidance Services	2120									0
40	Health Services	2130	401,316	74,719	4,500	1,900					482,435
41	Psychological Services	2140	88,543	35,560							124,103
42	Speech Pathology & Audiology Services	2150	167,267	21,764	24,000	0					213,031
43	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
44	**Total Support Services - Pupil**	**2100**	919,350	170,880	28,500	1,900	0	0	0	0	1,120,630
45	**Support Services - Instructional Staff**	**2200**									
46	Improvement of Instruction Services	2210	111,000	55,287	76,522	3,200					246,009
47	Educational Media Services	2220	61,580	15,793		9,104					86,477
48	Assessment & Testing	2230			15,000	6,500					21,500
49	**Total Support Services - Instructional Staff**	**2200**	172,580	71,080	91,522	18,804	0	0	0	0	353,986
50	**Support Services - General Administration**	**2300**									
51	Board of Education Services	2310	13,048		214,500	7,725		13,000			248,273
52	Executive Administration Services	2320	177,669	60,398	10,600	7,000		3,605			259,272
53	Special Area Administration Services	2330	91,624	18,344	1,500						111,468
54	Tort Immunity Services	2361, 2365									0
55	**Total Support Services - General Administration**	**2300**	282,341	78,742	226,600	14,725	0	16,605	0	0	619,013
56	**Support Services - School Administration**	**2400**									
57	Office of the Principal Services	2410	581,382	206,598	6,500	13,772	10,000	2,000	3,000		823,252
58	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
59	**Total Support Services - School Administration**	**2400**	581,382	206,598	6,500	13,772	10,000	2,000	3,000	0	823,252

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
60	**Support Services - Business**	**2500**									
61	Direction of Business Support Services	2510	110,857	43,061	2,500						156,418
62	Fiscal Services	2520	62,696	10,872	57,000						130,568
63	Operation & Maintenance of Plant Services	2540									0
64	Pupil Transportation Services	2550									0
65	Food Services	2560			11,000	130,800					141,800
66	Internal Services	2570									0
67	**Total Support Services - Business**	**2500**	173,553	53,933	70,500	130,800	0	0	0	0	428,786
68	**Support Services - Central**	**2600**									
69	Direction of Central Support Services	2610									0
70	Planning, Research, Development & Evaluation Services	2620									0
71	Information Services	2630									0
72	Staff Services	2640									0
73	Data Processing Services	2660	78,203	10,561	191,153	44,000	20,000	100	50,000		394,017
74	**Total Support Services - Central**	**2600**	78,203	10,561	191,153	44,000	20,000	100	50,000	0	394,017
75	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**				700					700
76	**Total Support Services**	**2000**	2,207,409	591,794	614,775	224,701	30,000	18,705	53,000	0	3,740,384
77	**COMMUNITY SERVICES (ED)**	**3000**	60,881	3,446	6,927	1,909					73,163
78	**PAYMENTS TO OTHER DIST & GOVT UNITS (ED)**	**4000**									
79	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
80	Payments for Regular Programs	4110									0
81	Payments for Special Education Programs	4120									0
82	Payments for Adult/Continuing Education Programs	4130									0
83	Payments for CTE Programs	4140									0
84	Payments for Community College Programs	4170									0
85	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
86	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
87	Payments for Regular Programs - Tuition	4210									0
88	Payments for Special Education Programs - Tuition	4220									0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0
90	Payments for CTE Programs - Tuition	4240									0
91	Payments for Community College Programs - Tuition	4270									0
92	Payments for Other Programs - Tuition	4280									0
93	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
94	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
95	Payments for Regular Programs - Transfers	4310									0
96	Payments for Special Education Programs - Transfers	4320									0
97	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
98	Payments for CTE Programs - Transfers	4340									0
99	Payments for Community College Program - Transfers	4370									0
100	Payments for Other Programs - Transfers	4380									0
101	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
102	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
103	Payments to Other Dist & Govt Units (Out of State)	4400									0
104	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
105	**DEBT SERVICE (ED)**	**5000**									
106	**Debt Service - Interest on Short-Term Debt**	**5100**									
107	Tax Anticipation Warrants	5110									0
108	Tax Anticipation Notes	5120									0
109	Corporate Personal Property Repl Tax Anticipated Notes	5130									0
110	State Aid Anticipation Certificates	5140									0
111	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
112	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
113	**Debt Service - Interest on Long-Term Debt**	**5200**									0
114	**Total Debt Service**	**5000**						0			0
115	**PROVISION FOR CONTINGENCIES (ED)**	**6000**									0
116	**Total Direct Disbursements/Expenditures (without Student Activity Funds (1999)**		8,770,244	2,042,968	749,784	439,551	40,000	679,261	59,000	0	12,780,808

	A	B	C	D	E	F	G	H	I	J	K
1	Description: Enter Whole Numbers Only	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
117	**Total Direct Disbursements/Expenditures (with Student Activity Funds (1999)**		8,770,244	2,042,968	749,784	439,551	40,000	679,261	59,000	0	12,780,808
118	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)**										(1,950,104)
119	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)**										(1,950,104)
120											
121	**20 - OPERATIONS AND MAINTENANCE FUND (O&M)**										
122	**SUPPORT SERVICES (O&M)**	**2000**									
123	**Support Services - Pupil**	**2100**									
124	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
125	**Support Services - Business**	**2500**									
126	Direction of Business Support Services	2510									0
127	Facilities Acquisition & Construction Services	2530			36,500		70,000				106,500
128	Operation & Maintenance of Plant Services	2540	461,733	112,826	230,932	238,000	20,000	200	10,000		1,073,691
129	Pupil Transportation Services	2550									0
130	Food Services	2560									0
131	**Total Support Services - Business**	**2500**	461,733	112,826	267,432	238,000	90,000	200	10,000	0	1,180,191
132	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
133	**Total Support Services**	**2000**	461,733	112,826	267,432	238,000	90,000	200	10,000	0	1,180,191
134	**COMMUNITY SERVICES (O&M)**	**3000**									0
135	**PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)**	**4000**									
136	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
137	Payments for Regular Programs	4110									0
138	Payments for Special Education Programs	4120									0
139	Payments for CTE Program	4140									0
140	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
141	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
142	Payments to Other Dist & Govt Units (Out of State) [14]	4400									0
143	**Total Payments to Other Dist & Govt Unit**	**4000**			0			0			0
144	**DEBT SERVICE (O&M)**	**5000**									
145	**Debt Service - Interest on Short-Term Debt**	**5100**									
146	Tax Anticipation Warrants	5110									0
147	Tax Anticipation Notes	5120									0
148	Corporate Personal Prop Repl Tax Anticipated Notes	5130									0
149	State Aid Anticipation Certificates	5140									0
150	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
151	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
152	**Debt Service - Interest on Long-Term Debt**	**5200**									0
153	**Total Debt Service**	**5000**						0			0
154	**PROVISION FOR CONTINGENCIES (O&M)**	**6000**									0
155	**Total Direct Disbursements/Expenditures**		461,733	112,826	267,432	238,000	90,000	200	10,000	0	1,180,191
156	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(38,691)
157											
158	**30 - DEBT SERVICE FUND (DS)**										
159	**PAYMENTS TO OTHER DIST & GOVT UNITS (DS)**	**4000**									
160	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
161	Payments for Regular Programs	4110									0
162	Payments for Special Education Programs	4120									0
163	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
164	**Total Payments to Other Dist & Govt Units (In-State)**	**4000**						0			0
165	**DEBT SERVICE (DS)**	**5000**									
166	**Debt Service - Interest on Short-Term Debt**	**5100**									
167	Tax Anticipation Warrants	5110									0
168	Tax Anticipation Notes	5120									0
169	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
170	State Aid Anticipation Certificates	5140									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
171	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
172	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
173	**Debt Service - Interest on Long-Term Debt**	**5200**						400,000			400,000
174	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**						1,095,000			1,095,000
175	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
176	**Total Debt Service**	**5000**			0			1,495,000			1,495,000
177	**PROVISION FOR CONTINGENCIES (DS)**	**6000**									0
178	**Total Direct Disbursements/Expenditures**				0			1,495,000			1,495,000
179	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(79,000)
180											
181	**40 - TRANSPORTATION FUND (TR)**										
182	**SUPPORT SERVICES (TR)**	**2000**									
183	**Support Services - Pupils**	**2100**									
184	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
185	**Support Services - Business**										
186	Pupil Transportation Services	2550	39,524	2,922	755,000						797,446
187	Other Support Services - Business *(Describe & Itemize)*	2900									0
188	**Total Support Services**	**2000**	39,524	2,922	755,000	0	0	0	0	0	797,446
189	**COMMUNITY SERVICES (TR)**	**3000**									0
190	**PAYMENTS TO OTHER DIST & GOVT UNITS (TR)**	**4000**									
191	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
192	Payments for Regular Program	4110									0
193	Payments for Special Education Programs	4120									0
194	Payments for Adult/Continuing Education Programs	4130									0
195	Payments for CTE Programs	4140									0
196	Payments for Community College Programs	4170									0
197	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
198	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
199	**Payments to Other Dist & Govt Units (Out-of-State)** *(Describe & Itemize)*	**4400**									0
200	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
201	**DEBT SERVICE (TR)**	**5000**									
202	**Debt Service - Interest on Short-Term Debt**	**5100**									
203	Tax Anticipation Warrants	5110									0
204	Tax Anticipation Notes	5120									0
205	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
206	State Aid Anticipation Certificates	5140									0
207	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
208	**Total Debt Service - Interest On Short-Term Debt**	**5100**						0			0
209	**Debt Service - Interest on Long-Term Debt**	**5200**									0
210	**Debt Service - Payments of Principal on Long-Term Debt [15] (Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
211	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
212	**Total Debt Service**	**5000**						0			0
213	**PROVISION FOR CONTINGENCIES (TR)**	**6000**									0
214	**Total Direct Disbursements/Expenditures**		39,524	2,922	755,000	0	0	0	0	0	797,446
215	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(118,146)
216											
217	**50 - MUNICIPAL RETIREMENT/SOC SEC FUND (MR/SS)**										
218	**INSTRUCTION (MR/SS)**	**1000**									
219	Regular Program	1100		73,500							73,500
220	Pre-K Programs	1125		35,530							35,530
221	Special Education Programs (Functions 1200-1220)	1200		115,754							115,754
222	Special Education Programs Pre-K	1225									0
223	Remedial and Supplemental Programs K-12	1250		1,200							1,200

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	Description: Enter Whole Numbers Only	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total
224	Remedial and Supplemental Programs Pre-K	1275									0
225	Adult/Continuing Education Programs	1300									0
226	CTE Programs	1400									0
227	Interscholastic Programs	1500		3,226							3,226
228	Summer School Programs	1600									0
229	Gifted Programs	1650		800							800
230	Driver's Education Programs	1700									0
231	Bilingual Programs	1800		2,336							2,336
232	Truant Alternative & Optional Programs	1900									0
233	**Total Instruction**	**1000**		232,346							232,346
234	**SUPPORT SERVICES (MR/SS)**	**2000**									
235	**Support Services - Pupil**	**2100**									
236	Attendance & Social Work Services	2110		3,300							3,300
237	Guidance Services	2120									0
238	Health Services	2130		33,600							33,600
239	Psychological Services	2140		1,270							1,270
240	Speech Pathology & Audiology Services	2150		3,066							3,066
241	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
242	**Total Support Services - Pupil**	**2100**		41,236							41,236
243	**Support Services - Instructional Staff**	**2200**									
244	Improvement of Instruction Services	2210									0
245	Educational Media Services	2220		859							859
246	Assessment & Testing	2230									0
247	**Total Support Services - Instructional Staff**	**2200**		859							859
248	**Support Services - General Administration**	**2300**									
249	Board of Education Services	2310		3,100							3,100
250	Executive Administration Services	2320		10,600							10,600
251	Special Area Administrative Services	2330		3,018							3,018
252	Claims Paid from Self Insurance Fund	2361									0
253	Risk Management and Claims Services Payments	2365									0
254	**Total Support Services - General Administration**	**2300**		16,718							16,718
255	**Support Services - School Administration**	**2400**									
256	Office of the Principal Services	2410		32,000							32,000
257	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
258	**Total Support Services - School Administration**	**2400**		32,000							32,000
259	**Support Services - Business**	**2500**									
260	Direction of Business Support Services	2510		24,100							24,100
261	Fiscal Services	2520		10,318							10,318
262	Facilities Acquisition & Construction Services	2530									0
263	Operation & Maintenance of Plant Service	2540		77,400							77,400
264	Pupil Transportation Services	2550		1,795							1,795
265	Food Services	2560		3,000							3,000
266	Internal Services	2570									0
267	**Total Support Services - Business**	**2500**		116,613							116,613
268	**Support Services - Central**	**2600**									
269	Direction of Central Support Services	2610									0
270	Planning, Research, Development & Evaluation Services	2620									0
271	Information Services	2630									0
272	Staff Services	2640									0
273	Data Processing Services	2660		11,700							11,700
274	**Total Support Services - Central**	**2600**		11,700							11,700
275	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
276	**Total Support Services**	**2000**		219,126							219,126
277	**COMMUNITY SERVICES (MR/SS)**	**3000**		737							737
278	**PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)**	**4000**									
279	Payments for Regular Programs	4110									0
280	Payments for Special Education Programs	4120									0
281	Payments for CTE Programs	4140									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
282	**Total Payments to Other Dist & Govt Units**	**4000**		0							0
283	**DEBT SERVICE (MR/SS)**	**5000**									
284	**Debt Service - Interest on Short-Term Debt**	**5100**									
285	Tax Anticipation Warrants	5110									0
286	Tax Anticipation Notes	5120									0
287	Corporate Personal Prop Repl Tax Anticipation Notes	5130									0
288	State Aid Anticipation Certificates	5140									0
289	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
290	**Total Debt Service**	**5000**						0			0
291	**PROVISION FOR CONTINGENCIES (MR/SS)**	**6000**									0
292	**Total Direct Disbursements/Expenditures**			452,209				0			452,209
293	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										137,591
294											
295	**60 - CAPITAL PROJECTS (CP)**										
296	**SUPPORT SERVICES (CP)**	**2000**									
297	**Support Services - Business**										
298	Facilities Acquisition & Construction Services	2530			100,000	10,000	2,100,000		200,000		2,410,000
299	Other Support Services - Business *(Describe & Itemize)*	2900				115,000	225,000				340,000
300	**Total Support Services**	**2000**	0	0	100,000	125,000	2,325,000	0	200,000		2,750,000
301	**PAYMENTS TO OTHER DIST & GOVT UNITS (CP)**	**4000**									
302	**Payments to Other Dist & Govt Units (In-State)**	**4100**									
303	Payments to Regular Programs	4110									0
304	Payment for Special Education Programs	4120									0
305	Payment for CTE Programs	4140									0
306	Payments to Other Govt Units - Programs (In-State) *(Describe & Itemize)*	4190									0
307	**Total Payments to Other Districts & Govt Units**	**4000**			0			0			0
308	**PROVISION FOR CONTINGENCIES (CP)**	**6000**									0
309	**Total Direct Disbursements/Expenditures**		0	0	100,000	125,000	2,325,000	0	200,000		2,750,000
310	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										(2,640,000)
311											
312	**70 WORKING CASH FUND (WC)**										
313											
314	**80 - TORT FUND (TF)**										
315	**INSTRUCTION (TF)**	**1000**									
316	Regular Programs	1100									0
317	Tuition Payment to Charter Schools	1115									0
318	Pre-K Programs	1125									0
319	Special Education Programs (Functions 1200 - 1220)	1200									0
320	Special Education Programs Pre-K	1225									0
321	Remedial and Supplemental Programs K-12	1250									0
322	Remedial and Supplemental Programs Pre-K	1275									0
323	Adult/Continuing Education Programs	1300									0
324	CTE Programs	1400									0
325	Interscholastic Programs	1500									0
326	Summer School Programs	1600									0
327	Gifted Programs	1650									0
328	Driver's Education Programs	1700									0
329	Bilingual Programs	1800									0
330	Truant Alternative & Optional Programs	1900									0
331	Pre-K Programs - Private Tuition	1910									0
332	Regular K-12 Programs Private Tuition	1911									0
333	Special Education Programs K-12 Private Tuition	1912									0
334	Special Education Programs Pre-K Tuition	1913									0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0
337	Adult/Continuing Education Programs Private Tuition	1916									0
338	CTE Programs Private Tuition	1917									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
339	Interscholastic Programs Private Tuition	1918									0
340	Summer School Programs Private Tuition	1919									0
341	Gifted Programs Private Tuition	1920									0
342	Bilingual Programs Private Tuition	1921									0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0
344	**Total Instruction[14]**	**1000**	0	0	0	0	0	0	0	0	0
345	**SUPPORT SERVICES (TF)**	**2000**									
346	**Support Services - Pupil**	**2100**									
347	Attendance & Social Work Services	2110									0
348	Guidance Services	2120									0
349	Health Services	2130									0
350	Psychological Services	2140									0
351	Speech Pathology & Audiology Services	2150									0
352	Other Support Services - Pupils *(Describe & Itemize)*	2190									0
353	**Total Support Services - Pupil**	**2100**	0	0	0	0	0	0	0	0	0
354	**Support Services - Instructional Staff**	**2200**									
355	Improvement of Instruction Services	2210									0
356	Educational Media Services	2220									0
357	Assessment & Testing	2230									0
358	**Total Support Services - Instructional Staff**	**2200**	0	0	0	0	0	0	0	0	0
359	**Support Services - General Administration**	**2300**									
360	Board of Education Services	2310									0
361	Executive Administration Services	2320									0
362	Special Area Administration Services	2330									0
363	Claims Paid from Self Insurance Fund	2361									0
364	Risk Management and Claims Services Payments	2365									0
365	**Total Support Services - General Administration**	**2300**	0	0	0	0	0	0	0	0	0
366	**Support Services - School Administration**	**2400**									
367	Office of the Principal Services	2410									0
368	Other Support Services - School Administration *(Describe & Itemize)*	2490									0
369	**Total Support Services - School Administration**	**2400**	0	0	0	0	0	0	0	0	0
370	**Support Services - Business**	**2500**									
371	Direction of Business Support Services	2510									0
372	Fiscal Services	2520									0
373	Facilities Acquisition & Construction Services	2530									0
374	Operation & Maintenance of Plant Services	2540									0
375	Pupil Transportation Services	2550									0
376	Food Services	2560									0
377	Internal Services	2570									0
378	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0	0	0
379	**Support Services - Central**	**2600**									
380	Direction of Central Support Services	2610									0
381	Planning, Research, Development & Evaluation Services	2620									0
382	Information Services	2630									0
383	Staff Services	2640									0
384	Data Processing Services	2660									0
385	**Total Support Services - Central**	**2600**	0	0	0	0	0	0	0	0	0
386	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
387	**Total Support Services**	**2000**	0	0	0	0	0	0	0	0	0
388	**COMMUNITY SERVICES (TF)**	**3000**									0
389	**PAYMENTS TO OTHER DIST & GOVT UNITS (TF)**	**4000**									
390	**Payments to Other Dist & Govt Units (In-State)**	4100									
391	Payments for Regular Programs	4110									0
392	Payments for Special Education Programs	4120									0
393	Payments for Adult/Continuing Education Programs	4130									0
394	Payments for CTE Programs	4140									0
395	Payments for Community College Programs	4170									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
396	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
397	**Total Payments to Other Dist & Govt Units (In-State)**	**4100**			0			0			0
398	Payments for Regular Programs - Tuition	4210									0
399	Payments for Special Education Programs - Tuition	4220									0
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0
401	Payments for CTE Programs - Tuition	4240									0
402	Payments for Community College Programs - Tuition	4270									0
403	Payments for Other Programs - Tuition	4280									0
404	Other Payments to In-State Govt Units - Tuition *(Describe & Itemize)*	4290									0
405	**Total Payments to Other Dist & Govt Units - Tuition (In State)**	**4200**						0			0
406	Payments for Regular Programs - Transfers	4310									0
407	Payments for Special Education Programs - Transfers	4320									0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0
409	Payments for CTE Programs - Transfers	4340									0
410	Payments for Community College Program - Transfers	4370									0
411	Payments for Other Programs - Transfers	4380									0
412	Other Payments to In-State Govt Units - Transfers *(Describe & Itemize)*	4390									0
413	**Total Payments to Other Dist & Govt Units-Transfers (In State)**	**4300**			0			0			0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0
415	**Total Payments to Other Dist & Govt Units**	**4000**			0			0			0
416	**DEBT SERVICE (TF)**	**5000**									
417	**Debt Service - Interest on Short-Term Debt**										
418	Tax Anticipation Warrants	5110									0
419	Tax Anticipation Notes	5120									0
420	Corporate Personal Property Replacement Tax Anticipation Notes	5130									0
421	State Aid Anticipation Certificates	5140									0
422	Other Interest or Short-Term Debt *(Describe & Itemize)*	5150									0
423	**Debt Service - Interest on Long-Term Debt**	**5200**									0
424	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0
425	**Debt Service - Other** *(Describe & Itemize)*	**5400**									0
426	**Total Debt Service**	**5000**			0			0			0
427	**PROVISION FOR CONTINGENCIES (TF)**	**6000**									0
428	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0	0	0
429	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0
430											
431	**90 - FIRE PREVENTION & SAFETY FUND (FP&S)**										
432	**SUPPORT SERVICES (FP&S)**	**2000**									
433	**Support Services - Business**	**2500**									
434	Facilities Acquisition & Construction Services	2530									0
435	Operation & Maintenance of Plant Service	2540									0
436	**Total Support Services - Business**	**2500**	0	0	0	0	0	0	0		0
437	**Other Support Services - Misc.** *(Describe & Itemize)*	**2900**									0
438	**Total Support Services**	**2000**	0	0	0	0	0	0	0		0
439	**PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (FP&S)**	**4000**									
440	Payments to Regular Programs	4110									0
441	Payments to Special Education Programs	4120									0
442	Other Payments to In-State Govt Units - Programs *(Describe & Itemize)*	4190									0
443	**Total Payments to Other Districts & Govt Units (FPS)**	**4000**						0			0
444	**DEBT SERVICE (FP&S)**	**5000**									
445	**Debt Service - Interest on Short-Term Debt**	**5100**									
446	Tax Anticipation Warrants	5110									0
447	Other Interest on Short-Term Debt *(Describe & Itemize)*	5150									0
448	**Total Debt Service - Interest on Short-Term Debt**	**5100**						0			0
449	**Debt Service - Interest on Long-Term Debt**	**5200**									0
450	**Debt Service - Payments of Principal on Long-Term Debt** [15] **(Lease/Purchase Principal Retired)** *(Describe & Itemize)*	**5300**									0

	A	B	C	D	E	F	G	H	I	J	K
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
2	**Description: Enter Whole Numbers Only**	**Funct #**	**Salaries**	**Employee Benefits**	**Purchased Services**	**Supplies & Materials**	**Capital Outlay**	**Other Objects**	**Non-Capitalized Equipment**	**Termination Benefits**	**Total**
451	**Total Debt Service**	**5000**						0			0
452	**PROVISIONS FOR CONTINGENCIES (FP&S)**	**6000**									0
453	**Total Direct Disbursements/Expenditures**		0	0	0	0	0	0	0		0
454	**Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures**										0

	B	C	D	E	F	G	H
1		If there is an amount in column C or column G, please describe the type of revenue or expenditure in column D or column H.					
2	**Revenue Check:**	OK					
3	**Expenditure Check:**	OK					
4	**Revenues Acct. (EstRev tab)**	**Amount**	**Describe Revenue**		**Expenditures Fund-Function (EstExp tab)**	**Amount**	**Describe Expenditures**
5	1190	$ 148,000	Other Taxes		10-2190		
6	1290				10-2490		
7	1614	$ 4,000	Milk reimbursement		10-2900	$ 700	Title I homeless neglected
8	1690	$ 45,000	Food service		10-4190		
9	1790	$ 3,500	District retiree insurance reimbursement		10-4290		
10	1819				10-4390		
11	1829	$ 2,500	Sales of gym shirts and shorts		10-4400		
12	1890				10-5150		
13	1993				20-2190		
14	1999	$ 20,000	Misc revenue		20-2900		
15	2300				20-4190		
16	3099				20-4400		
17	3199				20-5150		
18	3299				30-4190		
19	3499				30-5150		
20	3599				30-5300	$ 1,095,000	Bond principal
21	3999				30-5400		
22	4009	$ 850	Library grant		40-2190		
23	4090				40-2900		
24	4199				40-4190		
25	4299				40-4400		
26	4399				40-5150		
27	4499				40-5300		
28	4699				40-5400		
29	4799				50-2190		
30	4998				50-2490		
31					50-2900		
32					50-5150		
33					60-2900	$ 340,000	Technology purchases bond proceeds
34					60-4190		
35					80-2190		
36					80-2490		
37					80-2900		
38					80-4190		
39					80-4290		
40					80-4390		
41					80-4400		
42					80-5150		
43					80-5300		
44					80-5400		
45					90-2900		
46					90-4190		
47					90-5150		
48					90-5300		

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)

Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	10,830,704	1,141,500	679,300	224,000	**12,875,504**
Direct Expenditures	12,780,808	1,180,191	797,446		**14,758,445**
Difference	(1,950,104)	(38,691)	(118,146)	224,000	**(1,882,941)**
Estimated Fund Balance - June 30, 2027	400,891	178,004	367,869	3,002,010	**3,948,774**

Unbalanced budget: A Deficit Reduction Plan must be adopted and submitted concurrently with this budget. This Deficit Reduction Plan must result in a balanced budget by the last year of the attached plan, as adopted by the local board of education.

A deficit reduction plan is required if the local board of education adopts (or amends) the 2026-2027 school district budget in which the operating funds listed above result in direct revenues (line 9, BudgetSum 2-4) being less than direct expenditures (line 19, BudgetSum 2-4) by an amount equal to or greater than one-third (1/3) of the ending fund balance (line 81, BudgetSum 2-4).

Note: *The balance is determined using only the four funds listed above. That is, if the estimated ending fund balance is less than three times the deficit spending, the district must adopt and file with ISBE a deficit reduction plan to balance the shortfall within three years.*

Per School Code (105 ILCS 5/17-1) - If the Deficit AFR Summary Information tab from the 2025-2026 Annual Financial Report (AFR) reflects a deficit as defined above, then the school district shall adopt and submit a deficit reduction plan (found here on page 22-26) to ISBE within 30 days after acceptance of the AFR.

The deficit reduction plan, if required, is developed using ISBE guidelines and format.

	A	B	C	D	E	F	G
1	*School Districts Only*		DEFICIT REDUCTION PLAN				
2			ESTIMATED BUDGET				
3	*07016128002*		FY2026-2027				
4	*District Number*						
5	*Palos Heights SD 128*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		2,350,995	216,695	486,015	2,778,010	5,831,715
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000	8,922,377	991,500	500,000	224,000	10,637,877
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0		0
11	STATE SOURCES	3000	1,410,477	150,000	179,300	0	1,739,777
12	FEDERAL SOURCES	4000	497,850	0	0	0	497,850
13	Total Receipts/Revenues		10,830,704	1,141,500	679,300	224,000	12,875,504
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000	8,967,261				8,967,261
16	SUPPORT SERVICES	2000	3,740,384	1,180,191	797,446		5,718,021
17	COMMUNITY SERVICES	3000	73,163	0	0		73,163
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000	0	0	0		0
19	DEBT SERVICES	5000	0	0	0		0
20	PROVISION FOR CONTINGENCIES	6000	0	0	0		0
21	Total Disbursements/Expenditures		12,780,808	1,180,191	797,446		14,758,445
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		(1,950,104)	(38,691)	(118,146)	224,000	(1,882,941)
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)		0	0	0	0	0
25	OTHER USES OF FUNDS (8000)		0	0	0	0	0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		400,891	178,004	367,869	3,002,010	3,948,774

	A	B	H	I	J	K	L
1	*School Districts Only*		ESTIMATED BUDGET FY2027-2028				
2							
3	*07016128002*						
4	*District Number*						
5	*Palos Heights SD 128*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	ESTIMATED BEGINNING FUND BALANCE *(must equal prior Ending Fund Balance)*		400,891	178,004	367,869	3,002,010	3,948,774
8	RECEIPTS/REVENUES	Acct #					
9	LOCAL SOURCES	1000					0
10	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000					0
11	STATE SOURCES	3000					0
12	FEDERAL SOURCES	4000					0
13	Total Receipts/Revenues		0	0	0	0	0
14	DISBURSEMENTS/EXPENDITURES	Funct #					
15	INSTRUCTION	1000					0
16	SUPPORT SERVICES	2000					0
17	COMMUNITY SERVICES	3000					0
18	PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS	4000					0
19	DEBT SERVICES	5000					0
20	PROVISION FOR CONTINGENCIES	6000					0
21	Total Disbursements/Expenditures		0	0	0		0
22	Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures		0	0	0	0	0
23	OTHER SOURCES/USES OF FUNDS						
24	OTHER SOURCES OF FUNDS (7000)						0
25	OTHER USES OF FUNDS (8000)						0
26	TOTAL OTHER SOURCES/USES OF FUNDS		0	0	0	0	0
27	ESTIMATED ENDING FUND BALANCE		400,891	178,004	367,869	3,002,010	3,948,774

	A	B	M	N	O	P	Q
1	**School Districts Only*		ESTIMATED BUDGET FY2028-2029				
2							
3	***07016128002***						
4	*District Number*						
5	***Palos Heights SD 128***						
6	*District Name*		**Educational Fund**	**Operations & Maintenance Fund**	**Transportation Fund**	**Working Cash Fund**	**Total**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		400,891	178,004	367,869	3,002,010	3,948,774
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		400,891	178,004	367,869	3,002,010	3,948,774

	A	B	R	S	T	U	V
1	**School Districts Only*		ESTIMATED BUDGET FY2029-2030				
2							
3	*07016128002*						
4	*District Number*						
5	*Palos Heights SD 128*						
6	*District Name*		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Working Cash Fund	Total
7	**ESTIMATED BEGINNING FUND BALANCE** *(must equal prior Ending Fund Balance)*		400,891	178,004	367,869	3,002,010	3,948,774
8	**RECEIPTS/REVENUES**	**Acct #**					
9	**LOCAL SOURCES**	**1000**					0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**					0
11	**STATE SOURCES**	**3000**					0
12	**FEDERAL SOURCES**	**4000**					0
13	**Total Receipts/Revenues**		0	0	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**					
15	**INSTRUCTION**	**1000**					0
16	**SUPPORT SERVICES**	**2000**					0
17	**COMMUNITY SERVICES**	**3000**					0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**					0
19	**DEBT SERVICES**	**5000**					0
20	**PROVISION FOR CONTINGENCIES**	**6000**					0
21	**Total Disbursements/Expenditures**		0	0	0		0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		0	0	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**						
24	**OTHER SOURCES OF FUNDS (7000)**						0
25	**OTHER USES OF FUNDS (8000)**						0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		400,891	178,004	367,869	3,002,010	3,948,774

	A	B	W	X	Y	Z
1	**School Districts Only*			SUMMARY		
2				BUDGET ADDENDUM - DEFICIT REDUCTION PLAN		
3	***07016128002***			ESTIMATED BUDGET		
4	*District Number*			*Date of Adoption:*		
5	***Palos Heights SD 128***				*(Enter as MM/DD/YY)*	
6	*District Name*		**FY2026-2027**	**FY2027-2028**	**FY2028-2029**	**FY2029-2030**
7	**ESTIMATED BEGINNING FUND BALANCE** ***(must equal prior Ending Fund Balance)***		5,831,715	3,948,774	3,948,774	3,948,774
8	**RECEIPTS/REVENUES**	**Acct #**				
9	**LOCAL SOURCES**	**1000**	10,637,877	0	0	0
10	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	**2000**	0	0	0	0
11	**STATE SOURCES**	**3000**	1,739,777	0	0	0
12	**FEDERAL SOURCES**	**4000**	497,850	0	0	0
13	**Total Receipts/Revenues**		12,875,504	0	0	0
14	**DISBURSEMENTS/EXPENDITURES**	**Funct #**				
15	**INSTRUCTION**	**1000**	8,967,261	0	0	0
16	**SUPPORT SERVICES**	**2000**	5,718,021	0	0	0
17	**COMMUNITY SERVICES**	**3000**	73,163	0	0	0
18	**PAYMENTS TO OTHER DISTRICTS & GOVT. UNITS**	**4000**	0	0	0	0
19	**DEBT SERVICES**	**5000**	0	0	0	0
20	**PROVISION FOR CONTINGENCIES**	**6000**	0	0	0	0
21	**Total Disbursements/Expenditures**		14,758,445	0	0	0
22	**Excess of Receipts/Revenue Over/(Under) Disbursements/Expenditures**		(1,882,941)	0	0	0
23	**OTHER SOURCES/USES OF FUNDS**					
24	**OTHER SOURCES OF FUNDS (7000)**		0	0	0	0
25	**OTHER USES OF FUNDS (8000)**		0	0	0	0
26	**TOTAL OTHER SOURCES/USES OF FUNDS**		0	0	0	0
27	**ESTIMATED ENDING FUND BALANCE**		3,948,774	3,948,774	3,948,774	3,948,774

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2026-2027
through Fiscal Year 2029-2030

Palos Heights SD 128 ***07016128002***

Please complete the following schedule and include a brief description to identify any areas of the budget that will be impacted from one year to the next. If the deficit reduction plan relies upon new local revenues, identify contingencies for further budget reductions which will be enacted in the event those new revenues are not available.

1. **<u>Background and Narrative of Budget Reductions:</u>**

2. **<u>Assumptions Used in the Deficit Reduction Plan:</u>**

- EBF and Estimated New Tier Funding:

- Equal Assessed Valuation and Tax Rates:

- Employee Salaries and Benefits:

Deficit Reduction Plan-Background/Assumptions (School Districts Only)
Fiscal Year 2026-2027
through Fiscal Year 2029-2030

- Short- and Long-Term Borrowing:

- Educational Impact:

- Other Assumptions:

- Has the district considered shared services or outsourcing (Ex: Transportation, Insurance)? If yes, please explain:

Evidence-Based Funding: Fiscal Year 2027 Spending Plan
PALOS HEIGHTS SCHOOL DIST 128

Part I: Achieving Student Growth and Making Progress Toward State Education Goals

The questions below allow you to indicate the strategic priorities and strategies that will drive your efforts to achieve student growth and make progress toward state education goals. These may involve investing in any combination of an Organizational Unit's core resources: time, money, people, and programs.

Collaboration Opportunity - Organizational Units may find that Part I is most easily and effectively completed if led by program leaders in consultation with finance leaders.

1) What are the Organizational Unit's strategic goals for student success for the 2026-27 school year? What measures will be used to evaluate progress? (*No more than 2000 characters, including spaces.*)

To provide a high quality educaiton considering the whole child, diverse learners and prepare all learners for college and career readiness. Focus on projfessional development of staff based on current district initiatives. Including core content instruction, data informed practices, social emotional and trauma informed practices of instruction and programming. Implement specially designed instructionin the co-taught and instructional classrooms. Behavior training focuses on deescalation and crisis prevention. Staffing and supplemental materials to support includsive education for children with significant needs.

	Top Strategy 1	Top Strategy 2	Top Strategy 3
2) Select the top three strategies that the Organizational Unit will employ to achieve student growth and make progress toward state education goals. (Select three different responses from the dropdown list.)	Improve programs, curriculum, and/or learning tools	Focus increased time and attention on special student groups	Increase number and/or quality of professional development opportunities

If "Other" was selected in question 2, please describe. (*No more than 1000 characters, including spaces.*)

Part II: Planned Use of Evidence-Based Funding

The questions below provide an opportunity to document the stakeholders with whom you consulted and the data you analyzed as you determined your strategic allocations of FY 2027 EBF dollars. Key statistics related to EBF distributions are provided for your reference. Form 50-36/50-39 is typically released before current-year appropriations are known. Therefore, the figures provided are for the prior fiscal year.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed if led by finance leaders in consultation with program leaders.*

Evidence-Based Funding Organizational Unit Results (FY 2026)					
	Final Resources / Adequacy Target = ***Percent of Adequacy***	**Average Student Enrollment**	*731.50*	**Adequacy Target**	*$10,672,421*
		Final Resources	*$10,109,224*	**Percent of Adequacy**	*95%*
	Base Funding Minimum + Tier Funding = ***Gross State Contribution***	**Tier Assignment**	*3*	**Gross State Contribution**	*$632,095*
		FY26 Base Funding Minimum	*$618,123*	**FY 2026 Tier Funding**	*$13,973*
	Within FY 2026 Gross State Contribution, Resources Attributable to Specific Populations	**Low-Income Students**	*$71,255*		
		English Learners (Els)	*$8,585*		
		Special Education	*$286,420*		

	FY 2027 Tier Funding	Funding Type (Select)	
1) FY 2027 Tier Funding Allocation*: Enter the dollar amount of Tier Funding (e.g., NEW MONEY only) allocated to the Organizational Unit for FY 2027. Select whether the amount is estimated or actual funding.	*$18,410*	Actual	**Note: Tier Funding allocations are published annually at https://www.isbe.net/Pages/ebfdistribution.aspx . Amounts are available in early August. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.*

		Data Source 1	Data Source 2	Data Source 3
2)	Select the top three sources of data used to inform the Organizational Unit's planned allocation of EBF dollars. (Select three different responses.)	Student growth and achievement data, disaggregated by student groups	Family and community engagement data	Financial projections

3)	Indicate with which groups the Organizational Unit engaged to inform its intended allocation of EBF dollars. (Select any that apply; otherwise leave blank.)	Bilingual Program Director(s)	Yes	Principals	Yes	Bilingual Parent Advisory Committee	
		Special Ed. Program Director(s)	Yes	School Improvement Teams	Yes	Other Parent Group(s)	
		Other Program Leaders		Teacher or Support Staff Unions		Community Focus Group(s)	
		School Board Members	Yes	Other School Staff	Yes	Other	
	[Optional] Provide a brief description of the Organizational Unit's process for consulting with internal and external stakeholders in determining the allocation of EBF dollars. (*No more than 1000 characters, including spaces.*)						

		Priority Investment 1	Priority Investment 2	Priority Investment 3
4)	Given the data analyzed, the stakeholders consulted, and the priorities identified in Part I, indicate the top three priority investments the Organizational Unit will make with its FY 2027 Base Funding Minimum (e.g., excluding Tier Funding). Choose "Other" if investments do not match the provided list. (Select three different responses. "Other" may be selected more than once if needed.)	Professional Development	Specialist Teachers	Sp Ed Instructional Assistant
	If "Other" was selected in question 4, please describe. (*No more than 1000 characters, including spaces.*)			

Cost Factor Table

5) The table below presents the regionally adjusted amount embedded in the Organizational Unit's FY 2026 Adequacy Target for each of the 34 cost factors in the Evidence-Based Funding model (Column F). Column G is required for all Organizational Units that receive at least $5,000 in Tier Funding, while column H is optional. Organizational Units may choose to provide additional narrative context in Columns I-M to elaborate on the figures included in the table. ISBE has produced guidance for populating the cost factor table. The guidance includes a definition for each cost factor, along with suggestions for using Employee Information System position codes and common expenditure accounts to support a determination of expenditures. This guidance is available at https://www.isbe.net/ebfspendingplan.

Column G: If the Organizational Unit will receive at least $5,000 in FY 2027 Tier Funding (as entered in Q2.1/cell G31), column G is required. Please indicate the Organizational Unit's planned expenditures in FY 2027 from Tier Funds only. Organizational Units are not expected to place a value in each cell. Rather, the table allows for the communication of priority investments with new state resources for the current fiscal year. During years in which there is no new Tier Funding, column G will not be required. During years in which Tier Funding is available, the amount of new Tier Funding entered in Q2.1/cell G31 above must equal the sum in cell G90 below. If some or all Tier Funding is invested outside of the cost factors, enter a dollar amount in cell G89 and provide additional context in the space for a narrative beginning in row 93.

Column H: Optionally, Organizational Units may populate column H with total planned expenditures in FY 2027 for each cost factor from all revenue sources (e.g., not just from EBF). By comparing the figures in column F to the figures entered in column H, the Organizational Unit may engage local stakeholders in productive dialogue about resource allocation decisions.

Cost Factors	Amount in FY 2026 Adjusted Adequacy Target	Budgeted FY 2027 Investments with New Tier Funding [Required]	Budgeted FY 2027 Expenditures (All Resources) [Optional]	Optional District Narratives

Core Investments	Core Teachers	$2,620,939			*Enter optional context for core investment decisions.*
	Specialist Teachers	$524,188			
	Instructional Facilitator	$287,539			
	Core Intervention Teacher	$127,620			
	Substitute Teachers	$90,754			
	Guidance Counselor	$169,699			
	Nurse	$67,184			
	Supervisory Aide	$112,367			
	Librarian	$146,698			
	Librarian Aide	$84,275			
	Principal	$215,067			
	Assistant Principal	$186,208			
	School Site Staff	$134,834			
	Subtotal	$4,767,373			
Per Student Investments	Gifted	$64,530			*Enter optional context for per student investment decisions.*
	Professional Development	$91,438			
	Instructional Materials	$249,442			
	Assessments	$24,871			
	Computer & Tech Equipment	$208,843			
	Student Activities	$137,805			
	Maintenance & Operations	$1,157,965			
	Central Office	$732			
	Employee Benefits	$1,884,878			
	Subtotal*	$4,663,992			
Additional Investments	Low-Income Intervention Teacher	$78,127			*Enter optional context for additional investment decisions.*
	Low-Income Pupil Support Staff	$78,127			
	Low-Income Extended Day Teacher	$81,452			
	Low-Income Summer School Teacher	$81,452			
	EL Intervention Teacher	$45,713			
	EL Pupil Support Staff	$45,713			
	EL Extended Day Teacher	$47,375			
	EL Summer School Teacher	$47,375			
	EL Core Teacher	$57,349			
	Sp Ed Teacher	$430,529			
	Sp Ed Instructional Assistant	$179,648	$18,410		
	Sp Ed Psychologist	$68,198			
	Subtotal	**$1,241,056**	**$18,410**		
	Other Investments				
	Total**	**$10,672,421**	**$18,410**		**Tier Funding Check (Cell G90)** **Complete, G90=G31**

*The subtotal for Per Student Investments is a calculated figure that adjusts salary portions of Central Office and Maintenance & Operations to account for regional salary differences. As a result, the sum of each individual cost factor will not equal the subtotal.

**The total is the Final Adequacy Target (adjusted for Regionalization Factor) calculated in the Full FY 2026 EBF Calculation file. Due to differences in rounding, this figure may vary slightly from the sum of the subtotals in this table.

If some or all Tier Funding was invested outside of the cost factors, please describe. (*No more than 1000 characters, including spaces.*)

Part III: Support for Special Student Groups

EBF statute sets aside specific allocations to be spent for special education, English learners, and low-income students. Per statue these designated funds must be spent on programs and services benefiting these specific student groups. Funds for English learners and low-income students must be spent in addition to, and not in lieu of, funding that supports general programs of instruction for all students. Funds attributable to special education must be used for the provision of special education facilities and services as outlined in ILCS 14-1.08. Current-year EBF amounts attributable to each of the special student groups must be reported in Question 1 below (cells G100-G102). If the Organizational Unit received at least $5,000 for any of the student groups, a response to Questions 2 through 4 below is required. For amounts less than $5,000, a response is optional for those questions. All other EBF funds may be spent in any manner deemed appropriate by the school district.

Collaboration Opportunity *- Organizational Units may find that questions in this section are most easily and effectively completed through collaboration between program leaders affiliated with each student group and finance leaders.*

			Enter Amounts	Select type	*Note: Allocations for each of the three student groups are published annually at isbe.net/ebfdist under "Reports." Amounts are typically available by September 1. Districts must use actual funding amounts if they are available before submitting the budget to ISBE.
1)	**FY 2027 Student Population Allocations*: Enter the dollar amount of resources attributable to Specific Populations within the FY27 Gross State Contribution. Enter "0" if no funds are allocated for a student group. Select whether amounts are estimated or actual.**	**Low-Income Students**	*$72,899*	Actual	
		English Learners	*$9,030*	Actual	
		Special Education	*$287,880*	Actual	

2)	**Organizational Unit investment of EBF dollars for low-income students: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	Low-Income Intervention Teacher		Low-Income Extended Day Teacher		Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
		Low-Income Pupil Support Staff	Yes	Low-Income Summer School Teacher			
		[Optional - Enter $]		*[Optional - Enter $]*			
	Additional context for the Organizational Unit's planned use of dollars attributable to low-income students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)						

3)	**Organizational Unit investment of EBF dollars for English learners: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	English Learner Intervention Teacher		English Learner Extended Day Teacher		English Learner Core Teacher	Yes
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
		English Learner Pupil Support Staff		English Learner Summer School Teacher		Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*		*[Optional - Enter $]*	
	Additional context for the Organizational Unit's planned use of dollars attributable to English learners in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)						

4)	**Organizational Units investment of EBF dollars for Special Education: Select the investments that apply. (Optionally, dollar amounts for each investment may be entered.)** Response Required	Special Education Teacher		Special Education Psychologist	
		[Optional - Enter $]		*[Optional - Enter $]*	
		Special Education Instructional Assistant	Yes	Other Investments	
		[Optional - Enter $]		*[Optional - Enter $]*	
	Additional context for the Organizational Unit's planned use of dollars attributable to Special Education students in FY 2027. (*Required if "Other Investments" selected above. No more than 500 characters, including spaces.*)				

Plan Assurances

Please complete the assurances below related to Article 14C of the Illinois School Code, which contains provisions for EL services, parent participation, and the use of EBF dollars provided for English learners. It is the joint responsibility of home and serving entities to ensure compliance related to the use of state funding provided for English learners. Organizational Units should maintain supporting documentation (e.g., sign-in sheets, meeting agendas) to affirm the veracity of the below assurances. Responses in this section are only required if an Organizational Unit receives any amount of EBF dollars attributable to English learners.

Collaboration Opportunity *- Organizational Units may find that the plan assurances are most easily and effectively completed if led by program leaders.*

1). "I hereby affirm that at least 60% of the school district's state funds attributable to English learners will be used for instructional costs of programs and services for English learners (function 1000), in accordance with Article 14C of the Illinois School Code. The remaining balance of state funds attributable to English learners will also be used to serve English learners."

Required Yes

2). "My school district has at least one attendance center with 20 or more English learners (including parental refusals) who speak the same home language other than English in grades K-12. Alternatively and/or additionally, my school district has at least one attendance center with 20 or more English learners (including parent refusals) who speak the same home language other than English in pre-K."

Required No

3). "I hereby affirm that the school district's BPAC will review this EBF Spending Plan by or before October 31, 2026."

N/A No

4). Enter the anticipated date on which the BPAC review will take place and the name of the BPAC chair for SY 2026-27.

N/A

BPAC Meeting (MM/DD/YYYY)	
Name of Chair	

Spending Plan Completion Tracker

Use the information below to confirm completion of all required questions. Note that the "status" column adjusts to responses, so the tracker is most helpful to consult after you have completed the spending plan.

Question	Status	Acceptance Criteria
Part 1, Q1	Complete	Character length of response must be >10 and <=2000, including spaces.
Part 1, Q2	Complete	A different response must be selected in G11, I11, and L11; cells cannot be blank.
Part 1, Q2 (Narrative)	Complete	Response required only if "Other" selected in G11, I11, or L11; character length of response must be >10 and <=1000, including spaces.
Part 2, Q1	Complete	A numeric value must be entered in cell G31 (estimated or actual Tier Funding, or 0 if appropriations did not include Tier Funding). A type must be selected in cell H31.
Part 2, Q2	Complete	A different response must be selected in G35, I35, and L35; cells cannot be blank.
Part 2, Q3	Complete	At least one response must be selected.
Part 2, Q4	Complete	Cells G43, I43, and L43 cannot be blank. "Other" may be selected more than once, but other responses may not be repeated.
Part 2, Q4 (Narrative)	Complete	Response required only if "Other" selected in G43, I43, or L43; character length of response must be >10 and <=1000, including spaces.
Part 2, Q5 (Cell G90)	Complete	Cell G90 must be equal to the value in cell G31.
Part 2, Q5 (Narrative)	Complete	Response required only if a value was entered in cell G89; character length of response must be >10 and <=1000, including spaces.
Part 3, Q1 Low-Income Funds	Complete	A numeric value must be entered. A type must be selected in cell H100.
Part 3, Q1 English Learner Funds	Complete	A numeric value must be entered, which may be "0" if the organizational unit received no funding for the specified student group. A type must be selected in cell H101.
Part 3, Q1 Spec. Ed. Funds	Complete	A numeric value must be entered. A type must be selected in cell H102.
Part 3, Q2	Complete	At least one response must be selected.
Part 3, Q2 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q3	Complete	At least one response must be selected.
Part 3, Q3 (Narrative)	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Part 3, Q4	Complete	At least one response must be selected.
Part 3, Q4 (Narrative	Complete	Response required only if "Other Investments" was selected in the previous question; character length of response must be >10 and <=500, including spaces.
Assurances 1	Complete	Response required if the value entered in cell G101>0.
Assurances 2	Complete	Response required if the value entered in cell G101>0.
Assurances 3	Complete	Response required if "Yes" selected in cell E133.
Assurances 4 (Meeting Date)	Complete	Response required if "Yes" selected in cell E133; enter date in MM/DD/YYYY format.
Assurances 4 (Name of Chair)	Complete	Response required if "Yes" selected in cell E133.

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS (School Districts Only)

(For Local Use Only)

This is an estimated Limitation of Administrative Costs Worksheet only and will not be accepted for Official Submission of the Limitation of Administrative Costs Worksheet.

The worksheet is intended for use during the budgeting process to estimate the district's percent increase of FY2027 budgeted expenditures over actual FY2026 expenditures.
Budget information is copied to this page. Insert the prior year estimated actual expenditures to compute the estimated percentage increase (decrease).

The official Limitation of Administrative Costs Worksheet is attached to the end of the Annual Financial Report (ISBE Form 50-35) and must be submitted in conjunction with that report.
An official Limitation of Administrative Costs Worksheet can also be found on the ISBE website at: Limitation of Administrative Costs

ESTIMATED LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
(Section 17-1.5 of the School Code)

School District Name: **Palos Heights SD 128**
RCDT Number: **07016128002**

	Description	Funct. No.	Estimated Actual Expenditures, Fiscal Year 2026				Budgeted Expenditures, Fiscal Year 2027			
			(10)	(20)	(80)		(10)	(20)	(80)	
			Educational Fund	Operations & Maintenance Fund	Tort Fund	Total	Educational Fund	Operations & Maintenance Fund	Tort Fund	Total
1.	Executive Administration Services	2320	319,985		0	319,985	259,272		0	259,272
2.	Special Area Administration Services	2330	113,060		0	113,060	111,468		0	111,468
3.	Other Support Services - School Administration	2490	0		0	0	0		0	0
4.	Direction of Business Support Services	2510	168,803	0	0	168,803	156,418	0	0	156,418
5.	Internal Services	2570	0		0	0	0		0	0
6.	Direction of Central Support Services	2610	0		0	0	0		0	0
7.	Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8.	**Totals**		601,848	0	0	601,848	527,158	0	0	527,158
9.	**Estimated Percent Increase (Decrease) for FY2027 (Budgeted) over (Actual) FY 2026**									-12%

REPORTING OF PUBLIC VENDOR CONTRACTS OF $1,000 OR MORE (School Districts Only)

In accordance with the School Code, Section 10-20.21, all ***school districts*** *are required to file a report listing 'vendor contracts' as an attachment to their budget. In this context, the term "vendor contracts" refers to "all contracts and agreements that pertain to goods and services that were intended to generate additional revenue and other remunerations for the school district in excess of $1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services.* ***The report is to list information regarding such contracts for the fiscal year immediately preceding the fiscal year of the budget.*** *All such contracts executed on or after July 1, 2007 must be approved by the school board.*

See: School Code, Section 10-20.21 - Contracts

Name of Vendor	Product or Service Provided	Net Revenue	Non-Monetary Remuneration	Purpose of Proceeds	Distribution Method and Recipient of Non-Monetary Remunerations Distributed

Reference Description

1 Each fund balance should correspond to the fund balance reflected on the books as of June 30th - Balance Sheet Accounts #720 and #730 (audit figures, if available).

2 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On-Behalf" Payments should only be reflected on this page (Budget Summary, Lines 10 and 20).

3 Requires the secretary of the school board to notify the county clerk (within 30 days of the transfer approval) to abate an equal amount of taxes to be next extended. See Sec. 10-22.14 & 17-2.11.

3a Requires notification to the county clerk to abate an equal amount from taxes next extended. See section 10-22.14

4 Principal on Bonds Sold:

(1) Funding Bonds are to be entered in the fund or funds in which the liability occurs.

(2) Refunding Bonds can be entered in the Debt Services Fund only.

(3) Building Bonds can be entered in the Capital Projects Fund only.

(4) Fire Prevention and Safety Bonds can be entered in the Fire Prevention & Safety Fund only.

5

The proceeds from the sale of school sites, buildings, or other real estate shall be used first to pay the principal and interest on any outstanding bonds on the property being sold, and after all such bonds have been retired, the remaining proceeds from the sale next shall be used by the school board to meet any urgent district needs as determined under Sections 2-3.12 and 17-2.11 of the School Code. Once these issues have been addressed, any remaining proceeds may be used for any other authorized purpose and for deposit into any district fund.

6 The School Code, Section 10-22.44 prohibits the transfer of interest earned on the investment of "any funds for purposes of Illinois Municipal Retirement under the Pension Code." This prohibition does not include funds for Social Security and Medicare-only purposes. For additional requirements on interest earnings, see 23 Illinois Administrative Code, Part 100, Section 100.50.

7 Cash plus investments must be greater than or equal to zero.

8
For cash basis budgets, this total will equal the Budget Summary - Total Direct Receipts/Revenues (Line 9) plus Total Other Sources of Funds (Line 46).

9 For cash basis budgets, this total will equal the Budget Summary - Total Direct Disbursements/Expenditures (Line 19) plus Total Other Uses of Funds (Line 79).

10
Working Cash Fund loans may be made to any district fund for which taxes are levied (Section 20-5 of the School Code).

11
Include revenue accounts 1110 through 1115, 1117,1118 & 1120.

12
The School Code Section 17-2.2c. Tax for leasing educational facilities or computer technology or both, and for temporary relocation expense purposes.

13
Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.

14
Only tuition payments made to private facilities. See Functions 4200 or 4400 for estimated public facility disbursements/expenditures.

15 Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund - e.g.: alternate revenue bonds. (Describe & Itemize)

16 Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money
(see 105 ILCS 5/20-10 for further explanation)

CHECK FOR ERRORS

This worksheet checks various cells to assure that selected items are in balance. **Please fix errors below before submitting to ISBE.**

Budget Item References	Message
1. Deficit Reduction Plan (DefReductPlan 23-27 tab)	
Is Deficit Reduction Plan Required? **(Joint Agreements do not complete Deficit Reduction Plan.)**	**Deficit Reduction Plan is required**
If required, is Deficit Reduction Plan completed? **(DefReductPlan 22-26 tab)**	**ERROR - PLEASE COMPLETE Deficit Reduction Plan**
2. Cover Page (Cover tab)	
District Name must be selected from **drop-down**. **(Cell J13)**	OK
Accounting Basis must be selected on Cover sheet.	OK
Dates **(Day, Month, Year)** must be input on Cover sheet.	OK
Board Names must be typed on Cover sheet.	OK
3. Budget Summary: Other Sources (BudgetSum 2-4 tab - Acct 7000) must equal Other Uses (BudgetSum 2-4 tab - Acct 8000).	
Estimated Beginning Fund Balance July, 1 2026 for all Funds **(Cells C3 - K3)** **(Line must have a number or zero. Do not leave blank.)**	OK
Estimated Activity Fund Beginning Fund Balance July, 1 2026 **(Cell C83)** **(Cell must have a number or zero. Do not leave blank.)**	OK
Transfer Among Funds **(Funds 10, 20, 40 - Acct 7130 - Cells C29, D29, F29)**, must equal **(Funds 10, 20 & 40 - Acct 8130 - Cells C52, D52, F52)**.	OK
Transfer of Interest **(Funds 10 thru 90 - Acct 7140 - Cells C30:K30)**, must equal **(Funds 10 thru 60, & 80 - Acct 8140 - Cells C53:H53, J53)**.	OK
Transfer to Debt Service to Pay Principal on GASB 87 Leases **(Fund 30 - Acct 7400 - Cell E39)** must equal **(Funds 10, 20 & 60 - Acct 8400 Cells C57:H60)**.	OK
Transfer to Debt Service to Pay Interest on GASB 87 Leases **(Fund 30 - Acct 7500 - Cell E40)** must equal **(Funds 10, 20 & 60 - Acct 8500 - Cells C61:H64)**.	OK
Transfer to Debt Service Fund to Pay Principal on Revenue Bonds **(Fund 30 - Acct 7600 - Cell E41)** must equal **(Funds 10 & 20 - Acct 8600 - Cells C65:D68)**.	OK
Transfer to Debt Service to Pay Interest on Revenue Bonds **(Fund 30 - Acct 7700 - Cell E42)** must equal **(Funds 10 & 20 - Acct 8700 - Cells C69:D72)**.	OK
Transfer to Capital Projects Fund **(Fund 60 - Acct 7800 - Cell H43)** must equal **(Fund 10 & 20, Acct 8800 - Cells C73:D76)**.	OK
4. Summary of Cash Transactions: Beginning Cash Balance on Hand July 1, 2026 (CashSum 5 tab, All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C3)**	OK
Operations & Maintenance **(Fund 20 - Cell D3)**	OK
Debt Service **(Fund 30 - Cell E3)**	OK
Transportation **(Fund 40 - Cell F3)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G3)**	OK
Capital Projects **(Fund 60 - Cell H3)**	OK
Working Cash **(Fund 70 - Cell I3)**	OK
Tort **(Fund 80 - Cell J3)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K3)**	OK
Activity Funds **(Cell C23)**	OK
5. Summary of Cash Transactions: Ending Cash Balance on Hand June 30, 2026 (CashSum 5 tab - All Funds) cannot be negative.	
Educational **(Fund 10 - Cell C21)**	OK
Operations & Maintenance **(Fund 20 - Cell D21)**	OK
Debt Service **(Fund 30 - Cell E21)**	OK
Transportation **(Fund 40 - Cell F21)**	OK
Municipal Retirement/Social Security **(Fund 50 - Cell G21)**	OK
Capital Projects **(Fund 60 - Cell H21)**	OK
Working Cash **(Fund 70 - Cell I21)**	OK
Tort **(Fund 80 - Cell J21)**	OK
Fire Prevention & Safety **(Fund 90 - Cell K21)**	OK
6. Summary of Cash Transactions: Other Receipts (CashSum 5 tab) must equal Other Disbursements (CashSum 5 tab).	
Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C6:H6, J6:K6)** must equal Interfund Loans Receivable **(Funds 10:20, 40, 70 - Acct 141 - Cells C15:D15, F15, I15)**.	OK
Interfund Loans Receivable **(Funds 10, 20, 40, 70 - Acct 141 - Cells C7:D7, F7, I7)** must equal Interfund Loans Payable **(Funds 10:60, 80, 90 - Acct 411 - Cells C16:H16, J16, K16)**.	OK
7. Estimated Revenue (EstRev 6-10 tab)	
Amounts must be input for revenue.	OK
8. Estimated Expenditures (EstExp 11-19 tab)	
Amounts must be input for expenditures.	OK
9. Itemization Notes: Revenues/Expenditures reported that require note on Itemize 21 tab.	
Include brief note(s) describing revenue source.	OK
Include brief note(s) describing expenditure use.	OK
10. EBF Spending Plan	
All required questions have been answered.	OK

End of Balancing

2026-2027 Final Budget

September 16, 2026

Tentative Budget

Revenue	14,744,000
Expenditures	16,654,000 (w/o capital projects)
Budget Deficit	1,910,000

Final Budget

Revenue	14,992,000
Expenditures	16,694,000 (w/o capital projects)
Budget Deficit	1,702,000
Difference	**208,000**

Revenue Adjustments

Special Ed Orphanage Individual	$	173,000
ISBE School Maint Grant -	$	50,000
CPPRT adjustments	$	25,000
Total	$	248,000 increase

Expenditure Adjustment by Object

	Tentative Budget	Final Budget	Difference
Salaries	9,262,000	9,272,000	10,000
Benefits	2,545,000	2,611,000	66,000
Purchase Services	1,786,000	1,760,000	(26,000)
Supplies	680,000	678,000	(2,000)
Capital and Equipment	206,000	130,000	(76,000)
Debt payments	1,495,000	1,495,000	-
Tuition and Other	680,000	748,000	68,000
Total	16,654,000	16,694,000	40,000 increase

It's International Dot Day!

Make your mark!

Silent Heroes Project in Partnership With National History Day

The Team

Amy Andrekus, Gayle Greenwald, Ryan Marrotta, Heather Meskimen, and Pamela Peters

Students are currently still enrolling

The Project

Silent Heroes Website

The Project

[William Merritt Banta]

The Project

Willard Glenn Taber

Teaching & Learning Update

1. Strengthening Our Home-School Connection
    a. Alma Information Booths for Parents at Open Houses → PT Conferences
    b. D128 in 128
        i. What is Benchmarking?
        ii. How Parents Can Use NWEA/MAP Family Reports
        iii. Coming Soon: D128 in 128 Showing Parents How to Navigate
    c. Curriculum Night at Chippewa
2. Providing Quality Staff Professional Development
    a. Onboarding New Teachers
    b. Lunch & Learns
        i. New Standards-aligned NWEA/MAP Reports are Available to Teachers
    c. Planning fall Vertical Articulation based on spring feedback
    d. Supporting the Implementation of Using Alma as a Gradebook to Strengthen Communication Home
3. Strengthening Portrait of a Learner Implementation
    a. K-8 Morning Meeting Perseverance Video based on spring feedback
    b. Completed fall benchmarking
        i. Data Meetings Taking Place Next Week
        ii. Strengthening Our Communication Home

PALOS HEIGHTS SCHOOL DISTRICT 128

SEPTEMBEF 2026

GROSS PAYROLL AUGUST 1 THROUGH AUGUST 31, 2026		414,201.22	
TRS		26,673.17	
BOARD TRS SURCHARGE		1,693.00	
THIS		4,582.33	
IMRF, FICA, MEDICARE		24,531.65	
TOTAL AUGUST PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE			471,681.37
EDUCATION FUND	10	95,330.42	
BUILDING FUND	20	85,454.22	
TRANSPORTATION FUND	40	8,846.88	
SPECIAL CHECKS		5,814.70	
CAPITAL PROJECTS	60	77,154.96	
MUNICIPAL RETIREMENT			
TOTAL SEPTEMBER 2026 BILLS PAYABLE			272,601.18
TOTAL SEPTEMBER 2026 BILLS PAYABLE GROSS AUGUST 2026 PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE			744,282.55

____
PRESIDENT

____
SECRETARY

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: **1044** **Voucher Date:** 09/16/2026 Prepared By:

Printed: 09/04/2026 12:42:18 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of $266,786.48 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2026 to June 30, 2027 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		**Amount**
10	EDUCATIONAL	$95,330.42
20	OPERATIONS AND MAINTENANCE	$85,454.22
40	TRANSPORTATION	$8,846.88
60	CAPITAL PROJECTS	$77,154.96
		$266,786.48

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
ACCURATE BIOMETRICS				
		10.5.2310.314.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	$517.50
			Vendor Total:	$517.50
AFFILIATED CUSTOMER SERVICE INC	8023			
		20.5.2540.323.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-MTCE	$2,352.00
			Vendor Total:	$2,352.00
ALLENGREEN GROUP				
		40.5.2550.333.0000.00.00.00 **Check #: 0**	SPECIAL EDUCATION TRANSPORTATION	$8,400.00
			Vendor Total:	$8,400.00
AMAZON CAPITAL SERVICES				
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$398.38
			Vendor Total:	$398.38
AMBER MECHANICAL CONTRACTORS, INC.	9160			
		20.5.2540.323.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-MTCE	$983.50
		20.5.2540.700.0000.00.00.00 **Check #: 0**	OPERATIONS/MAINT NEW/REPL EQUIP	$6,103.94
		60.5.2530.310.0000.00.00.00 **Check #: 0**	CAPITAL PROJECTS ARCHITECT FEES	$405.00
		60.5.2530.700.0000.00.00.00 **Check #: 0**	CAP PROJECTS NON CAP EQUIPMENT	$2,741.49
			Vendor Total:	$10,233.93
AMPLIFY				
		10.5.1205.319.4620.05.00.00 **Check #: 0**	SP ED OTHER PROF SERVICES IDEA GRANT	$90.00
			Vendor Total:	$90.00
APPLE COMPUTER INC	8012			

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		60.5.2530.700.0000.00.00.00 **Check #: 0**	CAP PROJECTS NON CAP EQUIPMENT	$34,977.00
			Vendor Total:	$34,977.00
BAKER TILLY US, LLP				
		10.5.2520.317.0000.00.00.00 **Check #: 0**	FISCAL SERVICES-AUDIT/FINANCIAL SERVICES	$4,200.00
			Vendor Total:	$4,200.00
BUSHUE BACKGROUND SCREENING				
		10.5.2310.314.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	$111.00
			Vendor Total:	$111.00
BUSINESSOLVER				
		10.5.1100.222.0000.00.00.00 **Check #: 0**	K-12 -MEDICAL INS	$64.50
			Vendor Total:	$64.50
CDW GOVERNMENT, INC._11767	11767			
		10.5.2660.314.0000.00.62.00 **Check #: 0**	DATA PROCESSING- TECHNOLOGY & OPERATIONS	$3,285.00
		10.5.2660.470.0000.00.00.00 **Check #: 0**	DATA PROCESSING - SOFTWARE	$1,851.36
			Vendor Total:	$5,136.36
CELTIC COMMERCIAL PAINTING				
		20.5.2530.310.0000.00.00.00 **Check #: 0**	FAC & ACQ & CONST - ARCHITECTURAL/PRF SERVICE	$8,345.00
			Vendor Total:	$8,345.00
CITY OF PALOS HEIGHTS	23899			
		20.5.2540.370.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-WATER/SEWER SERVICE	$427.98
			Vendor Total:	$427.98
CORRECT ELECTRIC, INC.				

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		20.5.2540.342.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-ALARMS	$259.21
			Vendor Total:	$259.21
CRESTWOOD CUSTOM CABINETS				
		20.5.2540.319.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	$1,400.00
		20.5.2540.700.0000.00.00.00 **Check #: 0**	OPERATIONS/MAINT NEW/REPL EQUIP	$6,742.00
			Vendor Total:	$8,142.00
DECKER INC.	6030			
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$326.14
			Vendor Total:	$326.14
DELTAMATH SOLUTIONS				
		10.5.1100.314.0000.00.63.00 **Check #: 0**	K-12 INSTRUCTION TECHNOLOGY	$625.00
			Vendor Total:	$625.00
DONS WORLD OF SPORTS INC	2613			
		10.5.1100.418.0000.02.00.00 **Check #: 0**	GYM SUITS INDEPENDENCE	$2,987.01
			Vendor Total:	$2,987.01
EBSCO	619			
		10.5.2220.440.0000.02.00.00 **Check #: 0**	EDUCATION MEDIA -PERIODICALS/NEWSPAPER-IND JR HIGH	$408.39
			Vendor Total:	$408.39
EDUCATIONAL ENVIRONMENTS				
		20.5.2540.319.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	$1,470.00
			Vendor Total:	$1,470.00
ENGIE				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		20.5.2540.466.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-ELECTRICITY	$9,335.35
			Vendor Total:	$9,335.35
EXPERT CHEMICAL & SUPPLY, INC.				
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$822.00
			Vendor Total:	$822.00
FAGEN FRIEDMAN & FULFROST, LLP				
		10.5.2310.317.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -LEGAL SERVICES	$4,975.00
			Vendor Total:	$4,975.00
FILTERBUY				
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$779.28
			Vendor Total:	$779.28
FRIENDZY				
		10.5.3700.314.4400.05.00.00 **Check #: 0**	PAROCHIAL PD TITLE IV GRANT	$2,610.00
			Vendor Total:	$2,610.00
GOLDY LOCKS, INC.				
		20.5.2540.319.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	$950.00
			Vendor Total:	$950.00
GRAINGER	20681			
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$64.90
			Vendor Total:	$64.90
GRAPHIC SCREEN PRINTING	8798			
		10.5.2410.411.0000.02.00.00 **Check #: 0**	OFFICE OF PRINCIPAL-SUPPLIES-INDEPENDENCE	$116.15
			Vendor Total:	$116.15

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
ICCA				
		10.5.1100.640.0000.00.00.00 **Check #: 0**	K-12 DUES AND FEES	$75.00
			Vendor Total:	$75.00
ILLINOIS SCHOOL BUS	242			
		40.5.2550.334.0000.02.00.00 **Check #: 0**	Athletic & Academic Conf. Buses	$446.88
			Vendor Total:	$446.88
ILLINOIS STATE UNIVERSITY	12009			
		10.5.2210.332.0000.03.00.00 **Check #: 0**	INSTR OUT OF DIST MEAL/HOTEL- NAVAJO	$209.00
			Vendor Total:	$209.00
ILLUMINATE, INC.				
		10.5.2310.314.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	$12,500.00
			Vendor Total:	$12,500.00
JANET DAVIS				
		10.5.2310.341.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -POSTAGE	$40.00
			Vendor Total:	$40.00
JOURNEYED				
		10.5.2660.314.0000.00.62.00 **Check #: 0**	DATA PROCESSING- TECHNOLOGY & OPERATIONS	$2,024.00
			Vendor Total:	$2,024.00
KAPLAN EARLY LEARNING COMPANY				
		10.5.1125.411.3705.00.00.00 **Check #: 0**	PRE K SUPPLIES PFA GRANT	$913.10
			Vendor Total:	$913.10
LAKESHORE LEARNING MATERIALS	577			
		10.5.1205.411.4620.05.00.00 **Check #: 0**	SPEC ED SUPPLIES IDEA GRANT	$675.97

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	$675.97
LAURA KRIHA				
		10.5.1100.411.0000.00.00.00 **Check #: 0**	K-12 - SUPPLIES	$19.50
			Vendor Total:	$19.50
LAZEL, INC				
		10.5.1100.314.0000.00.63.00 **Check #: 0**	K-12 INSTRUCTION TECHNOLOGY	$897.00
			Vendor Total:	$897.00
LEAF				
		10.5.2660.360.0000.00.00.00 **Check #: 0**	DATA PROCESSING CAPITAL LEASE	$3,198.90
			Vendor Total:	$3,198.90
MENARDS INC	1008			
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$181.66
			Vendor Total:	$181.66
MIDWEST PAPER RETRIEVER				
		20.5.2540.321.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-SANITATION SERVICES	$217.60
			Vendor Total:	$217.60
MO GRAPHICS				
		20.5.2540.700.0000.00.00.00 **Check #: 0**	OPERATIONS/MAINT NEW/REPL EQUIP	$5,800.00
			Vendor Total:	$5,800.00
NASCO	512			
		10.5.1100.411.0000.03.00.00 **Check #: 0**	K-12 -SUPPLIES - NAVAJO HEIGHTS	$133.54
			Vendor Total:	$133.54
NCS PEARSON_25380	25380			

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1100.314.0000.00.63.00 **Check #: 0**	K-12 INSTRUCTION TECHNOLOGY	$4,185.00
			Vendor Total:	$4,185.00
NICOR GAS				
		20.5.2540.465.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-NATURAL GAS	$542.44
		20.5.2540.466.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-ELECTRICITY	$205.57
			Vendor Total:	$748.01
NORAL JEWELERS	2246			
		10.5.1100.411.0000.02.00.00 **Check #: 0**	K-12 - SUPPLIES INDEPENDENCE	$115.00
			Vendor Total:	$115.00
POSTMASTER-PALOS HEIGHTS	70			
		10.5.2310.341.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -POSTAGE	$820.00
			Vendor Total:	$820.00
RELIABLE FIRE EQUIPMENT CO.	532			
		20.5.2540.323.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-MTCE	$4,505.28
			Vendor Total:	$4,505.28
REPUBLIC SERVICES				
		20.5.2540.321.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-SANITATION SERVICES	$830.55
			Vendor Total:	$830.55
RIPPLE EFFECTS,INC.				
		10.5.1205.319.4620.05.00.00 **Check #: 0**	SP ED OTHER PROF SERVICES IDEA GRANT	$1,430.00
			Vendor Total:	$1,430.00
ROCHESTER 100 INC.	18208			
		10.5.1100.411.0000.01.00.00 **Check #: 0**	K-12 - SUPPLIES CHIPPEWA	$529.20

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
			Vendor Total:	$529.20
SCHOLASTIC NEWS				
		10.5.1100.410.0000.01.00.00 **Check #: 0**	CONSUMABLES - CHIPPEWA	$1,835.64
			Vendor Total:	$1,835.64
SCHOOL SPECIALTY_26419	26419			
		10.5.1100.411.0000.01.00.00 **Check #: 0**	K-12 - SUPPLIES CHIPPEWA	$404.99
			Vendor Total:	$404.99
SENSORY TOOL HOUSE, LLC				
		10.5.2130.700.4620.05.00.00 **Check #: 0**	HEALTH SERVICES OT/PT SUPPLIES	$2,800.00
			Vendor Total:	$2,800.00
SITE SERVICES				
		60.5.2530.700.0000.00.00.00 **Check #: 0**	CAP PROJECTS NON CAP EQUIPMENT	$31,600.00
			Vendor Total:	$31,600.00
SMITHEREEN EXTERMINATING COMPANY	4755			
		20.5.2540.320.0000.00.00.00 **Check #: 0**	OPER & MAINT PROP SERVICES	$502.00
			Vendor Total:	$502.00
SN LANDSCAPING				
		20.5.2540.320.0000.00.00.00 **Check #: 0**	OPER & MAINT PROP SERVICES	$6,400.00
			Vendor Total:	$6,400.00
SOLID STATE BUSINESS SYSTEMS INC.				
		10.5.2660.314.0000.00.00.00 **Check #: 0**	DATA PROCESSING SERVICES-PROFESS SERVS/INSTRUCT	$32,500.00
			Vendor Total:	$32,500.00
SOUTH COOK ISC4	8028			

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2212.332.0000.00.00.00 **Check #: 0**	ASST SUPT/CUR DIR TRAVEL/CONF	$57.85
		10.5.2320.332.0000.00.00.00 **Check #: 0**	EXECUTIVE ADMIN -TRAVEL/CONF	$57.86
		10.5.2330.332.0000.00.00.00 **Check #: 0**	SPEC AREA ADM SERVICES-TRAVEL/CONF	$57.86
		10.5.2410.332.0000.00.00.00 **Check #: 0**	OFFICE OF PRINCIPAL -TRAVEL/CONF	$173.58
		10.5.2510.332.0000.00.00.00 **Check #: 0**	BUSINESS SUPPORT/CONF	$57.85
			Vendor Total:	$405.00
SOUTH TOWN REFRIGERATION				
		20.5.2540.323.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-MTCE	$309.20
			Vendor Total:	$309.20
STAPLES ADVANTAGE_12999	12999			
		10.5.1100.411.0000.01.00.00 **Check #: 0**	K-12 - SUPPLIES CHIPPEWA	$1,723.62
		10.5.1100.411.0000.02.00.00 **Check #: 0**	K-12 - SUPPLIES INDEPENDENCE	$670.06
		10.5.1205.411.4620.05.00.00 **Check #: 0**	SPEC ED SUPPLIES IDEA GRANT	$2,478.66
			Vendor Total:	$4,872.34
TEACHER CREATED RESOURCES				
		10.5.1100.411.0000.01.00.00 **Check #: 0**	K-12 - SUPPLIES CHIPPEWA	$156.64
			Vendor Total:	$156.64
TROOP CONTRACTING				
		20.5.2530.323.0000.00.00.00 **Check #: 0**	FAC ACQ & CONST-PROPERTY REPR MAINT	$1,254.00
			Vendor Total:	$1,254.00
UCP SEGUIN/INFINITEC OF CHICAGO				

Voucher Supplement Account Summary

Voucher Batch Number: 1044 **09/16/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.3700.317.4932.05.00.00 **Check #: 0**	PAROCHIAL PD TITLE 2 St. Al	$1,440.00
			Vendor Total:	$1,440.00
UNIQUE PRODUCTS				
		20.5.2540.411.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE- SUPPLIES	$11,014.17
			Vendor Total:	$11,014.17
VIRCO				
		60.5.2530.530.0000.00.00.00 **Check #: 0**	CAPITAL PROJECTS BLDG IMPROVEMENTS	$3,566.66
			Vendor Total:	$3,566.66
VISOGRAPHIC				
		10.5.2310.314.0000.00.00.00 **Check #: 0**	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	$712.69
			Vendor Total:	$712.69
WILSON LANGUAGE TRAINING.	8647			
		10.5.2210.314.0000.01.00.00 **Check #: 0**	PROF SERV TRAINING/ASSEMBLY-CHIPPEWA	$597.00
			Vendor Total:	$597.00
WORTHINGTON DIRECT				
		60.5.2530.700.0000.00.00.00 **Check #: 0**	CAP PROJECTS NON CAP EQUIPMENT	$3,864.81
			Vendor Total:	$3,864.81
ZOOM				
		20.5.2540.340.0000.00.00.00 **Check #: 0**	OPERATION/MAINTENANCE-COMM/AT&T	$12,932.07
			Vendor Total:	$12,932.07
			Grand Total:	$266,786.48

End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1015 **Voucher Date:** 08/03/2026 Prepared By:

Printed: 09/04/2026 01:14:25 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of $5,814.70 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2026 to June 30, 2027 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		**Amount**
10	EDUCATIONAL	$5,685.94
20	OPERATIONS AND MAINTENANCE	$128.76
		$5,814.70

SPECIAL CHECKS DRAWN IN AUGUST

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1015 **08/03/2026**

Fiscal Year: 2026-2027

Vendor Remit Name	Vendor #	Account	Description	Amount
BMO FINANCIAL GROUP				
		10.5.1100.640.0000.00.00.00 **Check #: 46419**	K-12 DUES AND FEES	$119.37
		10.5.2310.341.0000.00.00.00 **Check #: 46419**	BOARD OF EDUCATION -POSTAGE	$2,326.84
		10.5.2320.332.0000.00.00.00 **Check #: 46419**	EXECUTIVE ADMIN -TRAVEL/CONF	$250.80
		10.5.2320.700.0000.00.00.00 **Check #: 46419**	EXEC ADM NON CAP SUPPLIES	$1,596.00
		10.5.2410.411.0000.01.00.00 **Check #: 46419**	OFFICE OF PRINCIPAL - SUPPLIES CHIPPEWA	$74.70
		10.5.2410.411.0000.03.00.00 **Check #: 46419**	OFFICE OF PRINCIPAL - SUPPLIES - NAVAJO HEIGHTS	$265.50
		10.5.2660.411.0000.00.00.00 **Check #: 46419**	DATA PROCESSING SERVICES- SUPPLIES	$678.23
		10.5.2660.470.0000.00.00.00 **Check #: 46419**	DATA PROCESSING - SOFTWARE	$215.00
		20.5.2540.411.0000.00.00.00 **Check #: 46419**	OPERATION/MAINTENANCE- SUPPLIES	$128.76
			Vendor Total:	$5,655.20
DEEP SPACE SPARKLE				
		10.5.1100.411.0000.01.00.00 **Check #: 46420**	K-12 - SUPPLIES CHIPPEWA	$159.50
			Vendor Total:	$159.50
			Grand Total:	$5,814.70

End of Report

Palos Heights School District 128

Fund Balances

Fiscal Year: 2026-2027

Month: August
Year: 2026
Fund Type:

☐ Include Cash Balance

☐ FY End Report

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	$2,350,994.50	$486,839.58	($1,027,001.27)	$0.00	$1,810,832.81
11	STUDENT ACTIVITY FUND	$5,490.00	$0.00	$0.00	$0.00	$5,490.00
20	OPERATIONS AND MAINTENANCE	$216,694.68	$70,851.76	($147,866.77)	$0.00	$139,679.67
30	DEBT SERVICE	$797,919.05	$29,596.69	$0.00	$0.00	$827,515.74
40	TRANSPORTATION	$486,014.87	$12,053.51	($32,192.24)	$0.00	$465,876.14
50	MUNICIPAL RETIREMENT	$183,747.67	$5,587.76	($18,947.09)	$0.00	$170,388.34
55	SOCIAL SECURITY	$115,944.01	$6,879.80	($21,202.21)	$0.00	$101,621.60
60	CAPITAL PROJECTS	$4,007,187.19	$0.00	($792,508.70)	$0.00	$3,214,678.49
70	WORKING CASH	$2,778,010.09	$3,203.24	$0.00	$0.00	$2,781,213.33
80	TORT IMMUNITY	$5,257.04	$0.00	$0.00	$0.00	$5,257.04
90	LIFE SAFETY	$203.18	$0.00	$0.00	$0.00	$203.18
	Grand Total:	$10,947,462.28	$615,012.34	($2,039,718.28)	$0.00	$9,522,756.34

End of Report

District 128, Cook County
Palos Heights, Illinois

Board Meeting September 16, 2026

Activity Fund Receipts and Expenses August 2026

	Balance 07/31/26	AUGUST Receipts	AUGUST Expenses	Balance 08/31/26
Indian Hill	707.33	$0.00	$0.00	$707.33
Chippewa	$413.28	$0.00	$0.00	$413.28
Navajo	$122.50	$0.00	$0.00	$122.50
Independence				
IJHS	$2,419.12	$4,618.63	$5,498.17	$1,539.58
Cheerleaders	$2,472.11	$4,560.00	$5,530.00	$1,502.11
Drama	$4,404.61	$768.00	$12.25	$5,160.36
Lunch	$0.00	$0.00	$0.00	$0.00
Poms	$146.55	$0.00	$0.00	$146.55
Student Council	$434.63	$0.00	$0.00	$434.63
TOTAL	$11,120.13	$9,946.63	$11,040.42	$10,026.34

District 128, Cook County
Palos Heights, Illinois

Board Meeting August 12, 2026

REVISED Activity Fund Receipts and Expenses July 2026

	Balance 06/30/26	JULY Receipts	JULY Expenses	Balance 07/31/26
Indian Hill	707.33			$707.33
Chippewa	$413.28	$0.00	$0.00	$413.28
Navajo	$122.50	$0.00	$0.00	$122.50
Independence				
IJHS	$2,419.12	$0.00	$0.00	$2,419.12
Cheerleaders	$2,472.11	$0.00	$0.00	$2,472.11
Drama	$4,404.61	$0.00	$0.00	$4,404.61
Lunch	$0.00	$0.00	$0.00	$0.00
Poms	$146.55	$0.00	$0.00	$146.55
Student Council	$434.63	$0.00	$0.00	$434.63
TOTAL	$11,120.13	$0.00	$0.00	$11,120.13

Revised 9/10/26

Title	Author/Artist	Follett Tags
All at once upon a time	Rockliff, Mara	Fairy Tales; Imaginatic
Amari and the metalwork menace	Alston, B. B	African American; Fan
Baby-sitters little sister. 12,Karen's surprise	Grant, Shauna J	Family; Friendship Sto
Bugatti	Rains, Dalton	Includes Text-Based Q
Call me Roberto! : Roberto Clemente goes to bat for Latinos	Alonso, Nathalie	Baseball & Softball; Bi
Dinosaur destruction	Pallotta, Jerry	Animals; Dinosaurs; Fu
Eyes on the ice	Rosner, Anna	Around the World; Co
Hypergifted	Korman, Gordon	Coming of Age (Literar
I survived Hurricane Katrina, 2005	Ball, Georgia	Adventure; African An
I survived the attack of the grizzlies, 1967	Ball, Georgia	Graphic Novels; Incluc
I survived the bombing of Pearl Harbor, 1941	Ball, Georgia	Graphic Novels; Histor
I survived the California wildfires, 2018	Ball, Georgia	Adventure; Family Sto
I survived the destruction of Pompeii, AD 79	Ball, Georgia	Graphic Novels; Histor
I survived the Great Chicago Fire, 1871	Ball, Georgia	Adventure; Graphic No
I survived the Japanese tsunami, 2011	Ball, Georgia	Adventure; Asia; Grap
I survived wildlife adventure the night of the lions, 2025	Tarshis, Lauren	Africa; Historical Fictic
InvestiGators. Weather or not	Green, John Patrick	Graphic Novels
Katie the catsitter. #4,The purrfect plan	Venable, Colleen A. F	Graphic Novels; Relati
Katie the catsitter. #5,Villain con	Venable, Colleen A. F	Adventure; Animal Sto
Leeva at last	Pennypacker, Sara	Change (Literary Them
Little bird Laila	Yang, Kelly	Asian American; Famil
Lola Reyes is so not worried	Rodriguez, Cindy L	Fantasy; Friendship St
Magnitude	Nielsen, Jennifer A	Historical Fiction; Natu
Magnolia Wu unfolds it all	Miller, Chanel	Asian American; Myst
Millie Fleur saves the night	Mandin, Christy	Imagination Stories
Monkey King and the World of Myths, Book 1	Lam, Maple	Graphic Novels; Myth
Monkey King and the World of Myths, Book 2	Lam, Maple	Graphic Novels; Myth
Recess	Smith, Lane	Imagination Stories; P
Right back at you	Mackler, Carolyn	Bullying; Mental Illnes
Sparkle	Wilson, Lakita	African American; Cha
Stick Dog comes to town	Watson, Tom	Adventure; Humor; Re
Stick Dog meets his match	Watson, Tom	Humor; Relationship S
The Baby-sitters Club super special. 1,Baby-sitters on board!	Telgemeier, Raina	Graphic Novels
The Baby-sitters Club. 18,Jessi Ramsey, pet-sitter	Crenshaw, Ellen T	African American; Ani
The Baby-sitters Club. 19,Dawn on the coast	Nopra, Arley	Change (Literary Them
The flames of hope	Sutherland, Tui	Fantasy; Good vs. Evil
The hybrid prince	Sutherland, Tui	Adventure; Fantasy; G
The lost heir	Sutherland, Tui	Adventure; Change (Li
The Sherlock Society	Ponti, James	Adventure; Friendship
The undead fox of Deadwood forest	Hartman, Aubrey	Animal Stories; Fantas
The unlikely tale of Chase & Finnegan	Warga, Jasmine	Animal Stories
The wild robot escapes	Brown, Peter	Conservation & Enviro
The wild robot on the island	Brown, Peter	Family; Imagination St
This is not a Christmas book* : *this is a book about rocks	John, Jory	Holiday Stories
Ultimate Weird But True! Book 1		Curiosities; Fun Facts
Ultimate Weird But True! Book 2		Curiosities; Fun Facts

Ultimate Weird But True! Book 3		Curiosities; Fun Facts
Unsettling salad!	Reynolds, Aaron	Early Chapter Book; H
Warriors Graphic Novel: The Prophecies Begin, Book 1	Riess, Natalie	Fantasy; Graphic Nove
Warriors Graphic Novel: The Prophecies Begin, Book 2	Riess, Natalie	Fantasy; Graphic Nove
Warriors Graphic Novel: The Prophecies Begin, Book 3	Riess, Natalie	Animal Stories; Fantas
Who is Ariana Grande?	Anderson, Kirsten	Biography; Music
Who is Lionel Messi?	Buckley, James	Biography; Hispanic/La
Wombat waiting	Applegate, Katherine	Animal Stories; Fantas
Yarn is everything!	Reynolds, Aaron	Early Chapter Book; Fa

ɔn Stories; Picture Book
ıtasy; Grief & Loss; Prejudice & Racism; School Stories; Strong Female Protagonist
ɔries; Graphic Novels; Holiday Stories; School Stories
ɿuestions; Transportation
ography; Caribbean; Hispanic/Latino; Includes Back Matter; Picture Book; Prejudice & Racism; Responsible Decis
un Facts; Reptiles
ıld War (1945-1989); Family Stories; Government & Civics; Historical Fiction; Includes Back Matter; Sports Fiction
ry Theme); Humor; Identity (Literary Theme); Multiple (Point of View); Realistic Fiction
nerican; Graphic Novels; Historical Fiction; Includes Back Matter; Natural Disasters; Social Awareness; Survival St
des Back Matter; Survival Stories
rical Fiction; Includes Back Matter; Survival Stories; World War II
ɔries; Graphic Novels; Includes Back Matter; Survival Stories
rical Fiction; Includes Back Matter; Natural Disasters; Relationship Skills; Survival Stories; World History
ovels; Historical Fiction; Includes Back Matter; Relationship Skills; Survival Stories
ɔhic Novels; Includes Back Matter; Natural Disasters; Survival Stories
ɔn; Survival Stories

ionship Skills
ɔries; Friendship Stories; Graphic Novels
ne); Family; Humor; Journey (Literary Theme); Realistic Fiction; Relationship Skills; Responsible Decision-making;
ly Stories; Immigration & Emigration; School Stories; Social Awareness
tories; Grief & Loss; Hispanic/Latino; Relationship Skills; School Stories; Supernatural
ural Disasters; Strong Female Protagonist; Survival Stories
ery; Relationship Skills; Social Awareness; Urban

ology
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icture Book; School Stories
ss; Realistic Fiction; Relationship Skills; Responsible Decision-making; School Stories; Social Awareness
ange (Literary Theme); Diseases & Illnesses; Family; Journey (Literary Theme); Overcoming Adversity (Literary Th
elationship Skills
Skills

mal Stories; Friendship Stories; Graphic Novels; Pet Stories; Realistic Fiction; Self-Management
ne); Family Stories; Graphic Novels; Realistic Fiction; Relationship Skills
(Literary Theme); Identity (Literary Theme)
Good vs. Evil (Literary Theme); Identity (Literary Theme)
iterary Theme); Fantasy; Graphic Novels; Identity (Literary Theme); Relationship Skills
Stories; Hispanic/Latino; Mystery; Relationship Skills
sy; Internal Struggle (Literary Theme); Relationship Skills

ɔnment; Earth Science; Robotics; Science Fiction; Survival Stories
tories; Picture Book; Science Fiction

umor; Scary Stories
els; Survival Stories
els; Survival Stories
sy; Friendship Stories; Graphic Novels; Survival Stories

atino; Soccer; Sports
sy; Friendship Stories; Grief & Loss; Homelessness; Novels in Verse; Social-Emotional Learning; Survival Stories
antasy

sion-making; Social Awareness; Sports

ı; U.S. History

tories

; Social-Emotional Learning

eme); Perseverance (Literary Theme); Realistic Fiction; School Stories; Social Awareness

ISSUE 122

June 2026

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy **R**eference **E**ducation **S**ubscription **S**ervice

Contents

Online Instructions

Please follow these four easy steps to log in to PRESS:

1. Go to www.iasb.com and click on the [Member Login] button on the top navigation.
2. Enter your email address and password.
   - If you do not know your password, do not create a new account; reset your password using your district email address. Use the "forgot your password?" link. Make sure to check your spam folder for an email from info@iasb.com, if you do not see it in your email inbox.
   - If you are still having difficulty logging in, please contact your District's Superintendent or Administrative Assistant to make sure you are listed as an authorized user on the District Roster.
   - If you continue to have difficulty signing on to www.iasb.com, please contact Michael Ifkovits at mifkovits@iasb.com.
3. Click the [Hi (Your Name)] button on the top navigator bar. This will bring you to your account page.
4. Under "**Quick Links**," click "**PRESS Login**."

This publication is designed to provide information only and is not a substitute for legal advice from the Board Attorney. If you have any questions, please contact Debra Jacobson, Associate General Counsel and **PRESS** Editor, djacobson@iasb.com; Jeremy Duffy, IASB Deputy Executive Director/General Counsel and Assistant **PRESS** Editor, jduffy@iasb.com; Maryam Brotine, Associate General Counsel and Assistant **PRESS** Editor, mbrotine@iasb.com; or Megan Mikhail, Assistant General Counsel and Assistant **PRESS** Editor, mmikhail@iasb.com.

Two other important components of **PRESS** may be viewed and downloaded from **PRESS Online**: Committee Worksheets and the updated **P**olicy **R**eference **M**anual (**PRM**) pages.

For answers to common questions about using **PRESS**, see Q&A: Getting the Most Out of Your PRESS Subscription, available on IASB's website.

The Committee Worksheets, found by selecting a PRESS *Issue* at the top of the **PRESS Online** Table of Contents, show suggested changes to **PRESS** material by striking out deleted words and underscoring new words, a.k.a. "tracked changes."

Updated **PRM** pages can be found in the IASB POLICY REFERENCE MANUAL Table of Contents. For visual instruction about how to download and use **PRM** pages to update your policy manual, please go to www.iasb.com/policy/ to view the **PRESS** video tutorial located under the header entitled: **PRESS** – **P**olicy **R**eference **E**ducation **S**ubscription **S**ervice.

PRESS Bundles

Each bundle summarizes the global reasons for changes to all materials that are listed.

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, quality assurance, five-year review items, etc., are explained in numerical order in the **Revisions to Policies, Administrative Procedures, and Exhibits** table (**Revisions Table**) beginning on p. 5.

Please spend time reviewing the **PRESS** Online Committee Worksheets for these materials, which will provide further, more on-the-spot detailed explanations in the footnotes, along with added comment boxes by the **PRESS** Editors when necessary.

IASB Illinois Association of School Boards

Lighting the Way to Excellence in School Governance

Equal Access Act

Based on feedback from the Ill. Council of School Attorneys, sample policy 7:330, *Student Use of Buildings – Equal Access*, is rewritten to address the need for more guidance regarding what types of student-led groups are permitted free use of school premises under the Equal Access Act. The policy is also updated due to recent case law updates, including E.D. by Duell v. Noblesville Sch. Dist., 151 F.4th 907 (7th Cir. 2025). In E.D. the Court upheld a school's suspension of a noncurriculum related student-led group for failure to abide by certain conditions in its policy. Sample exhibit 7:330-E, *Application to Establish Noncurriculum Related Student Groups That Are Not School Sponsored and Request for Free Use of School Premises for Meetings*, which is renamed, and sample policy 6:190, *Extracurricular and Co-Curricular Activities*, are also updated to align with the changes to sample policy 7:330.

The following **PRESS** materials are updated:

6:190, Extracurricular and Co-Curricular Activities
7:330, Student Use of Buildings - Equal Access – **REWRITTEN**
7:330-E, Application ~~for~~ to Establish Noncurriculum Related Student Groups ~~t~~That Are Not School Sponsored ~~to~~ and Request for Free Use of School Premises for Meetings – **RENAMED**

Teaching About Religions and Controversial Issues

In February 2026, the U.S. Dept. Of Education updated its *Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools*. The guidance interprets recent U.S. Supreme Court decisions, including Kennedy v. Bremerton School Dist., 597 U.S. 507 (2022), and Mahmoud v. Taylor, 606 U.S. 522 (2025). In the view of the Department, public school employees can engage in visible, personal prayer, even while students are present. Additionally, considering the Mahmoud decision and the evolving law in this area, boards should work with their board attorneys for guidance on managing notice and opt-out from any instruction that could present a "real threat" to a parent's right to direct the religious upbringing of their child.

The following **PRESS** materials are updated:

6:70, Teaching About Religions
6:70-AP, Teaching About Religions
6:80, Teaching About Controversial Issues
7:130, Student Rights and Responsibilities

PRESS Terminology

What are the meanings of the "AP" and "E" after certain policy numbers?

The **PRESS P**olicy **R**eference **M**anual (**PRM**) is an encyclopedia of sample board policies, administrative procedures, and exhibits. They are all in numerical order for easy reference. **PRESS** recommends that local school districts maintain separate board policy and administrative procedure manuals to help distinguish for the board, staff, students, parents, and community members, the distinction between board documents and staff documents, board work, and staff work.

Policy. The board develops policies with input from various sources like district administrators, the board attorney, and **PRESS** materials. The board then formally adopts the policies, often after more than one consideration.

After adoption by the board, each policy should have an adoption date.

Administrative Procedures. Administrative procedures are developed by the superintendent, administrators, and/or other district staff members. The staff develops the procedures that guide implementation of the policies. Administrative procedures are not adopted by the board, which allows the superintendent and staff the flexibility they need to keep the procedures current. **PRESS** sample procedures are numbered to correspond with the policies that they implement for easy reference. For example, policy 6:190's related administrative procedure is 6:190-AP.

Administrative procedures should be dated for implementation by the administrative staff and kept separately from the board policy manual.

Exhibits. Both board policies and administrative procedures may have related exhibits. Exhibits provide information and forms intended to be helpful to the understanding or implementation of either a board policy or administrative procedure, and they do not require formal board adoption. **PRESS** sample exhibits are numbered to correspond to the related board policy or administrative procedure. For example, Board Policy 2:70 has a related exhibit numbered 2:70-E. Administrative procedure 7:340-AP1 has a related exhibit numbered 7:340-AP1, E.

Exhibits labeled with an "E" may provide guidance for board work or staff work. Those providing guidance for board work should be dated for implementation by the board. Those providing guidance for the staff should be dated for implementation by the administrative staff.

Administrative procedures exhibits, always labeled with the "AP, E" format, should be dated for implementation by the administrative staff.

Five-Year Review

PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1500+ page IASB **PRESS PRM** occurs once every five years. The **PRM** contains approximately 480 separate pieces of material, including policies, administrative procedures, and related exhibits.

The following **PRESS** materials are updated:

- 2:220-E1, Board Treatment of Closed Meeting Verbatim Recordings and Minutes
- 2:220-E3, Closed Meeting Minutes
- 2:220-E5, Semi-Annual Review of Closed Meeting Minutes
- 2:220-E8, School Board Records Maintenance Requirements and FAQs
- 2:230, Public Participation at School Board Meetings and Petitions to the Board
- 3:70, Succession of Authority
- 4:110-AP2, Bus Driver Communication Devices; Pre-Trip and Post-Trip Inspection; and Bus Driving Comments
- 4:170-AP1, E1, Accident or Injury Form
- 4:170-AP1, E2, Memo to Staff Members Regarding Contacts By Media About a Crisis
- 4:170-AP2, Routine Communications Concerning Safety and Security
- 4:170-AP4, National Terrorism Advisory System
- 4:175, Convicted Sex Offender; Screening; Notifications
- 4:180-AP1, School Action Steps for Pandemic Influenza or Other Virus/Disease
- 5:20-AP, Sample Questions and Considerations for Conducting the Internal Harassment in the Workplace Investigation
- 5:40, Communicable and Chronic Infectious Disease
- 5:40-AP, Communicable and Chronic Infectious Disease
- 5:70, Religious Holidays
- 5:100-AP, Staff Development Program – **REFORMATTED**
- 5:110, Recognition for Service
- 5:130-AP, Email Retention
- 5:140, Solicitations By or From Staff
- 5:185-AP, Resource Guide for Family and Medical Leave
- 5:220-E, Unsatisfactory Performance Report for Substitute Teachers
- 5:240, Suspension
- 5:270-E, Notice of Employment
- 6:60-AP1, E2, Resources for Biking and Walking Safety Education
- 6:235-E4, ~~Keeping Yourself and Your Kids Safe on Social Networks~~ Online Safety Resources – **RENAMED & REWRITTEN**
- 7:30, Student Assignment and Intra-District Transfer
- 7:60-AP1, Challenging a Student's Residence Status
- 7:60-AP2, Establishing Student Residency
- 7:60-AP2, E1, Letter of Residence from Landlord in Lieu of Lease
- 7:60-AP2, E2, Letters of Residence to Be Used When the Person Seeking to Enroll a Student Is Living with a District Resident
- 7:60-AP2, E3, Evidence of Non-Parent's Custody, Control, and Responsibility of a Student
- 7:80, Release Time for Religious Instruction/Observance
- 7:190-E1, Aggressive Behavior Reporting Letter and Form
- 7:190-E4, Acknowledgment of Receiving Student Behavior Policy and Student Conduct Code
- 7:200-E1, Short Term Out-of-School Suspension (1-3 Days) Reporting Form
- 7:240-AP1, Code of Conduct for Extracurricular Activities
- 8:70, Accommodating Individuals with Disabilities

Miscellaneous

The following **PRESS** materials are updated due to legislation, administrative rule, and/or continuous improvement changes, including subscriber feedback.

- 2:70-E, Checklist for Filling Board Vacancies by Appointment
- 2:120-E3, Resolution to Appoint a Delegate to the Illinois Association of School Boards Delegate Assembly – **NEW**
- 6:120-AP4, Care of Students with Diabetes
- 8:10, Connection with the Community

Progress Report - The contents of this table frequently change.

Topic	Our Response
Senate Bill (SB) 2427 Limits Student Cell Phone Use in Schools If signed into law, SB 2427 will require school boards to adopt a policy by the 2027-2028 school year to significantly limit student use of personal wireless devices in school, including cell phones. Boards that already have a policy limiting use of such devices during a majority of the school day will have the option of delaying adoption of the new policy until the 2031-2032 school year. SB 2427 includes a bell-to-bell ban for grades K-8 (with specific exceptions), but it allows boards to decide if device use will be permitted during lunch and passing periods for high school students.	Affected **PRESS** materials, including sample policy 7:190, *Student Behavior*, will be updated, and new materials will be created, as appropriate, in **PRESS** Issue 123, to be released in the fall.
Ill. State Board of Education (ISBE) Artificial Intelligence (AI) Guidance Expected Soon P.A. 104-399 requires ISBE to develop statewide guidance by July 1, 2026, on the use of AI in K-12 education across nine different areas, including best practices and evaluation of risks associated with AI use in schools.	Affected **PRESS** materials, including sample policy 6:235, *Access to Electronic Networks*, and sample administrative procedure 6:235-AP3, *Development of an Artificial Intelligence (AI) Plan and AI Responsible Use Guideline*s, will be updated in **PRESS** Issue 123, to be released in the fall.
Corrections to Issue 121 Materials: 7:340-AP1 and 7:340-AP1, E1 It recently came to our attention that due to a technical error, the changes previously made to 7:340-AP1, *School Student Records*, and 7:340-AP1, E1, *Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records*, in **PRESS** Issue 120 were inadvertently not included when these materials were updated again in Issue 121. The changes from Issue 120 have since been properly restored to the Issue 121 materials at **PRESS** Online. If your district downloaded 7:340-AP1 or 7:340-AP1, E1, from **PRESS** Online between the Issue 121 release date (March 31, 2026) and the release of this Issue 122, please re-download these materials to ensure you have the most up-to-date version.	Corrections have been implemented to **PRESS** sample materials 7:340-AP1, *School Student Records*, and 7:340-AP1, E1, *Notice to Parent/Guardians and Students of Their Rights Concerning a Student's School Records*.

PRESS Issue 122 Trivia

127 pages • 28,960 words • 50 PRM materials

Certain **PRM** materials in a **PRESS** Issue may be labeled in the **PRESS** Bundles, Revisions Table, and Committee Worksheets with one or more of the following categories:

NEW. This material is brand new to the **PRM**.

DELETED. This material has been deleted from the **PRM**.

RENUMBERED. This material has been assigned a new number within the **PRM**, usually due to the addition of **NEW** material.

RENAMED. The title of the material has been amended.

REWRITTEN. The material has undergone significant revisions. To preserve the readability of the Committee Worksheets, suggested changes are not shown as tracked changes.

REFORMATTED. Non-substantive changes in formatting, e.g., list renumbering, have been applied for consistency throughout the **PRM**. To preserve the readability of the Committee Worksheets, such formatting changes are not reflected as tracked changes.

*<u>**PRM** Style Update Note:</u> For purposes of continuous improvement, the **PRESS** editors are working to improve consistency in the use of italics across the **PRM**. Generally, italics are utilized in the **PRM** to indicate:

- the first instance of a term of art or defined term in a material
- when a term is actually being defined
- **PRM** material titles
- names of publications and government programs
- laws with colloquial names (a/k/a)
- emphasis of a particular word or phrase
- instructions within the body of a material

Specific changes to the italicization of words in the body of a particular policy, procedure, or exhibit are not addressed in the Revisions Table, but they can be found in the Committee Worksheets available at **PRESS** Online.

Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions	
2:70-E, Checklist for Filling Board Vacancies by Appointment	The exhibit is updated to correct obsolete links to IASB's website and for continuous improvement.	☐
2:120-E3, Resolution to Appoint a Delegate to the Illinois Association of School Boards Delegate Assembly	**NEW.** A new exhibit is created to assist boards with annually appointing a delegate to the IASB Delegate Assembly (DA) and defining the delegate's authority to act on the board's behalf at the DA.	☐
2:220-E1, Board Treatment of Closed Meeting Verbatim Recordings and Minutes	The exhibit is updated in response to a five-year review.	☐
2:220-E3, Closed Meeting Minutes	The exhibit is updated in response to a five-year review.	☐
2:220-E5, Semi-Annual Review of Closed Meeting Minutes	The exhibit is updated in response to a five-year review.	☐
2:220-E8, School Board Records Maintenance Requirements and FAQs	The exhibit is updated in response to a five-year review.	☐
2:230, Public Participation at School Board Meetings and Petitions to the Board	The policy, Legal References, Cross References, and footnotes are updated in response to a five-year review.	☐

3:70, Succession of Authority	The policy is unchanged. The footnotes are updated in response to a five-year review.	☐
4:110-AP2, Bus Driver Communication Devices; Pre-Trip and Post-Trip Inspection; and Bus Driving Comments	The procedure is updated in response to a five-year review. Notice requirements for bus driving comments are clarified.	☐
4:170-AP1, E1, Accident or Injury Form	The exhibit is updated in response to a five-year review.	☐
4:170-AP1, E2, Memo to Staff Members Regarding Contacts By Media About a Crisis	The exhibit is updated in response to a five-year review.	☐
4:170-AP2, Routine Communications Concerning Safety and Security	The procedure is updated in response to: 1. 105 ILCS 5/27-240(a)(5), renumbered by P.A. 104-391; 2. The renaming of 6:235-E4, *Online Safety Resources*; and 3. Continuous improvement.	☐
4:170-AP4, National Terrorism Advisory System	The procedure is updated in response to a five-year review.	☐
4:175, Convicted Sex Offender; Screening; Notifications	The policy is unchanged. The footnotes are updated in response to a five-year review.	☐
4:180-AP1, School Action Steps for Pandemic Influenza or Other Virus/Disease	The procedure is updated in response to a five-year review.	☐
5:20-AP, Sample Questions and Considerations for Conducting the Internal Harassment in the Workplace Investigation	The procedure is updated in response to a five-year review.	☐
5:40, Communicable and Chronic Infectious Disease	The policy, Legal References, and footnotes are updated in response to a five-year review.	☐
5:40-AP, Communicable and Chronic Infectious Disease	The procedure is updated in response to a five-year review.	☐
5:70, Religious Holidays	The Legal References and footnotes are updated in response to a five-year review.	☐
5:100-AP, Staff Development Program	**REFORMATTED.** The procedure is updated in response to a five-year review	☐
5:110, Recognition for Service	The policy is unchanged. The footnote is updated in response to a five-year review.	☐
5:130-AP, Email Retention	The procedure is updated in response to a five-year review.	☐
5:140, Solicitations By or From Staff	The policy is unchanged. The footnote is updated in response to a five-year review.	☐

5:185-AP, Resource Guide for Family and Medical Leave	The procedure is updated in response to a five-year review.	☐
5:220-E, Unsatisfactory Performance Report for Substitute Teachers	The exhibit is updated in response to a five-year review.	☐
5:240, Suspension	The policy and footnotes are updated in response to a five-year review. The policy is updated with minor style changes.	☐
5:270-E, Notice of Employment	The exhibit is updated in response to a five-year review.	☐
6:60-AP1, E2, Resources for Biking and Walking Safety Education	The exhibit is updated in response to 105 ILCS 5/27-110, renumbered by P.A. 104-391, and for continuous improvement.	☐
6:70, Teaching About Religions	The Legal References and footnotes are updated in response to <u>Mahmoud v. Taylor</u>, addressing opt-out from curriculum based on parent religious objections. The Legal References are also updated with a minor style change. The footnotes are also updated in response to the U.S. Dept. of Education's *Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools* (2026), and for continuous improvement.	☐
6:70-AP, Teaching About Religions	The procedure is updated in response to in response to <u>Mahmoud v. Taylor</u>, addressing opt-out from curriculum based on parent religious objections.	☐
6:80, Teaching About Controversial Issues	The Legal References, Cross References, and footnotes are updated in response to <u>Mahmoud v. Taylor</u>, addressing opt-out from curriculum based on parent religious objections. The footnotes are also updated in response to <u>Kluge v. Brownsburg Cmty. Sch. Corp.</u>, 150 F.4th 792, 813 (7th Cir. 2025), leaving unsettled the issue of whether a district's accommodation of a teacher's religious objection to calling students by their preferred names and pronouns was an undue hardship.	☐
6:120-AP4, Care of Students with Diabetes	The procedure is updated to correct an obsolete link to IASB's website, and for continuous improvement.	☐
6:190, Extracurricular and Co-Curricular Activities	The policy and footnotes are updated to align with the changes made to 7:330, *Student Use of Buildings – Equal Access*, and for continuous improvement.	☐
6:235-E4, ~~Keeping Yourself and Your Kids Safe on Social Networks~~ <u>Online Safety Resources</u>	**RENAMED & REWRITTEN.** The exhibit is renamed and rewritten in response to a five-year review.	☐
7:30, Student Assignment and Intra-District Transfer	The policy and footnotes are updated in response to a five-year review. Minor style updates are made to the policy.	☐
7:60-AP1, Challenging a Student's Residence Status	The procedure is updated in response to a five-year review.	☐
7:60-AP2, Establishing Student Residency	The procedure is updated in response to a five-year review.	☐
7:60-AP2, E1, Letter of Residence from Landlord in Lieu of Lease	The exhibit is updated in response to a five-year review.	☐

7:60-AP2, E2, Letters of Residence to Be Used When the Person Seeking to Enroll a Student Is Living with a District Resident	The exhibit is updated in response to a five-year review.	☐
7:60-AP2, E3, Evidence of Non-Parent's Custody, Control, and Responsibility of a Student	The exhibit is updated in response to a five-year review.	☐
7:80, Release Time for Religious Instruction/ Observance	The policy is unchanged. The footnotes are updated in response to a five-year review.	☐
7:130, Student Rights and Responsibilities	The Legal References are updated to include the Equal Access Act, Every Student Succeeds Act, <u>Kennedy v. Bremerton Sch. Dist.</u>, and for continuous improvement. The footnotes are updated in response to: 1. U.S. Dept. of Education *Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools* (2026); 2. <u>Kennedy v. Bremerton Sch. Dist.</u>, addressing, in part, a student's ability to voluntarily pray alongside a staff member; 3. The Equal Access Act, 20 US.C. §4071(a), requiring districts to give certain noncurriculum related student groups access to district facilities for meetings as a condition of federal funding.	☐
7:190-E1, Aggressive Behavior Reporting Letter and Form	The exhibit is updated in response to a five-year review.	☐
7:190-E4, Acknowledgment of Receiving Student Behavior Policy and Student Conduct Code	The exhibit is updated in response to a five-year review.	☐
7:200-E1, Short Term Out-of-School Suspension (1-3 Days) Reporting Form	The exhibit is updated in response to a five-year review.	☐
7:240-AP1, Code of Conduct for Extracurricular Activities	The procedure is updated in response to a five-year review.	☐
7:330, Student Use of Buildings – Equal Access	**REWRITTEN.** The policy is rewritten for the reasons stated in the **Equal Access Act** bundle, above.	☐
7:330-E, Application ~~for~~ <u>to Establish Noncurriculum Related</u> Student Groups ~~t~~<u>T</u>hat Are Not School Sponsored ~~to~~ <u>and</u> Request <u>for</u> Free Use of School Premises for Meetings	**RENAMED.** The exhibit is updated for the same reasons as 7:330, *Student Use of Buildings – Equal Access*, above.	☐
8:10, Connection with the Community	The policy is unchanged. The footnotes are updated with a link to resources on best practices for school board member social media use, and for continuous improvement.	☐
8:70, Accommodating Individuals with Disabilities	The policy, Legal References, and footnotes are updated in response to a five-year review.	☐

Acknowledgement to PRESS Advisory Board

The **P**olicy **R**eference **E**ducation **S**ubscription **S**ervice (**PRESS**) Advisory Board consists of a group of distinguished individuals, from the legal and education field. These individuals dedicate and volunteer their time to provide valuable input and suggestions on **PRESS** Issues. We appreciate their contributions and thank them sincerely.

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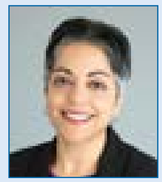

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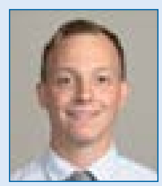

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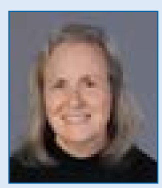

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Recommend as presented in response to 5 year review. No edits.

2:230 Public Participation at Board of Education Meetings and Petitions to the Board

For a maximum of 30 minutes during each regular and special open meeting of the Board, any person may comment to or ask questions of the Board (*public participation*), subject to the reasonable constraints established and recorded in this policy's guidelines below. The time limit for public participation at a meeting may be extended upon the majority vote of the Board members at the regular or special meeting. The Board listens to comments or questions during public participation; responses to comments to or questions of the Board are most often managed through policy 3:30, *Chain of Command*.

To preserve sufficient time for the Board to conduct its business, any person appearing before the Board is expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board President. This includes following the directives of the Board President to maintain order and decorum for all.
2. Use a sign-in sheet, if requested.
3. Identify oneself and be brief. Ordinarily, the time for any one person to address the Board during public participation shall be limited to three minutes. In unusual circumstances, and when an individual has made a request to speak for a longer period of time, the Board President may allow a person to speak for more than three minutes. If multiple individuals wish to address the Board on the same subject, the group is encouraged to appoint a spokesperson.
4. Observe, when necessary and appropriate, the Board President's authority to:
    a. Shorten the time for each person to address the Board during public participation to conserve time and give the maximum number of people an opportunity to speak; and/or
    b. Determine procedural matters regarding public participation not otherwise covered in Board policy.
5. Conduct oneself with respect and civility toward others and otherwise abide by Board policy 8:30, *Visitors to and Conduct on School Property*.

Petitions or written correspondence to the Board shall be presented to the Board in the next regular Board packet.

LEGAL REF.:

105 ILCS 5/10-6 and 5/10-16.

5 ILCS 120/2.06, Open Meetings Act.

CROSS REF.: 2:220 (Board of Education Meeting Procedure), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: August 10, 2022

Palos Heights SD 128

3:70 Succession of Authority

If the Superintendent, Building Principal, or other administrator is temporarily unavailable, the succession of authority and responsibility of the respective office shall follow a succession plan, developed by the Superintendent and submitted to the Board of Education.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 3:30 (Chain of Command)

ADOPTED: August 10, 2022

Palos Heights SD 128

4:175 Convicted Child Sex Offender; Screening; Notifications

Persons Prohibited on School Property without Prior Permission

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing that student's presence in school.

Screening

The Superintendent or designee shall perform fingerprint-based criminal history records information checks and/or screenings required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. The Board President shall ensure that these checks are completed for the Superintendent. The Board President shall take appropriate action based on the result of any criminal background check and/or screen.

Notification to Parents/Guardians

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.:

20 U.S.C. §7926, Elementary and Secondary Education Act.

20 ILCS 2635/, Uniform Conviction Information Act.

720 ILCS 5/11-9.3, Criminal Code of 2012.

730 ILCS 152/, Sex Offender Community Notification Law.

730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:30 (Hiring Process and Criteria), 5:260 (Student Teachers), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: January 26, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. No edits.

5:40 Communicable and Chronic Infectious Disease

The Superintendent or designee shall develop and implement procedures for managing known or suspected cases of a communicable and chronic infectious disease involving District employees that are consistent with State and federal law, Illinois Department of Public Health rules, and Board of Education policies.

An employee with a communicable or chronic infectious disease will be permitted to retain his or her position whenever, after reasonable accommodations and without undue hardship, there is no substantial risk of transmission of the disease to others, provided an employee is able to continue to perform the position's essential functions. An employee with a communicable and chronic infectious disease remains subject to the Board's employment policies including sick and/or other leave, physical examinations, temporary and permanent disability, and termination.

LEGAL REF.:

42 U.S.C. §12101 *et seq.*, Americans With Disabilities Act, amended by the Americans with Disabilities Act Amendments Act (ADAAA), Pub. L. 110-325; 29 C.F.R. §1630.1 *et seq*.

29 U.S.C. §791, Rehabilitation Act of 1973; 34 C.F.R. §104.1 *et seq*.

105 ILCS 5/24-5.

20 ILCS 2305/6, Department of Public Health Act.

820 ILCS 40/, Personnel Record Review Act.

77 Ill.Admin.Code Part 690, Control of Communicable Diseases.

CROSS REF.: 2:150 (Committees), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:30 (Hiring Process and Criteria), 5:180 (Temporary Illness or Temporary Incapacity)

ADOPTED: June 12, 2024

Palos Heights SD 128

Recommend as presented in response to 5 year review. No material change.

5:70 Religious Holidays

The Superintendent shall grant an employee's request for time off to observe a religious holiday if the employee gives at least five days' prior notice and the absence does not cause an undue hardship.

Employees may use earned vacation time, or personal leave to make ~~up the absence, provided such time is consistent with the District's operational needs.~~ A per diem deduction may also be requested by the employee.

LEGAL REF.:

775 ILCS 5/2-101 and 5/2-102, Ill. Human Rights Act.

775 ILCS 35/~~1~~5, Religious Freedom Restoration Act.

ADOPTED: August 10, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. No edits.

5:110 Recognition for Service

The Board of Education will periodically recognize those District employees who contribute significantly to the educational programs and welfare of the students.

ADOPTED: August 10, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. Np edits.

5:240 Suspension

Suspension Without Pay

The Board of Education may suspend without pay: (1) a professional employee pending a dismissal hearing, or (2) a teacher as a disciplinary measure for up to 30 employment days for misconduct that is detrimental to the School District. Administrative staff members may not be suspended without pay as a disciplinary measure.

Misconduct that is detrimental to the School District includes:

- Insubordination, including any failure to follow an oral or written directive from a supervisor;
- Violation of Board policy or Administrative Procedure;
- Conduct that disrupts or may disrupt the educational program or process;
- Conduct that violates any State or federal law that relates to the employee's duties; and
- Other sufficient causes.

The Superintendent or designee is authorized to issue a pre-suspension notification to a professional employee. This notification shall include the length and reason for the suspension as well as the deadline for the employee to exercise his or her right to appeal the suspension to the Board or Board-appointed hearing examiner before it is imposed. At the request of the professional employee made within five calendar days of receipt of a pre-suspension notification, the Board or Board-appointed hearing examiner will conduct a pre-suspension hearing. The Board or its designee shall notify the professional employee of the date and time of the hearing. At the pre-suspension hearing, the professional employee or his/her representative may present evidence. If the employee does not appeal the pre-suspension notification, the Superintendent or designee shall report the action to the Board at its next regularly scheduled meeting.

Suspension With Pay

The Board or Superintendent or designee may suspend a professional employee with pay: (1) during an investigation into allegations of disobedience or misconduct whenever the employee's continued presence in his or her position would not be in the School District's best interests, (2) as a disciplinary measure for misconduct that is detrimental to the School District as defined above, or (3) pending a Board hearing to suspend a teacher without pay.

The Superintendent shall meet with the employee to present the allegations and give the employee an opportunity to refute the charges. The employee will be told the dates and times the suspension will begin and end.

Employees Under Investigation by Illinois Dept. of Children and Family Services (DCFS)

Upon receipt of a DCFS recommendation that the District remove an employee from his or her position when he or she is the subject of a pending DCFS investigation that relates to his or her employment with the District, the Board or Superintendent or designee, in consultation with the Board Attorney, will determine whether to:

1. Let the employee remain in his or her position pending the outcome of the investigation; or
2. Remove the employee as recommended by DCFS, proceeding with:
    a. A suspension with pay; or
    b. A suspension without pay.

Repayment of Compensation and Benefits

If a professional employee is suspended with pay, either voluntarily or involuntarily, pending the outcome of a criminal investigation or prosecution, and the employee is later dismissed as a result of his or her criminal conviction, the employee must repay to the District all compensation and the value of all benefits received by him or her during the suspension. The Superintendent will notify the employee of this requirement when the employee is suspended.

LEGAL REF.:

105 ILCS 5/24-12.

5 ILCS 430/5-60(b), State Officials and Employee Ethics Act.

325 ILCS 5/7.4(c-10), Abused and Neglected Child Reporting Act.

Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985).

Barszcz v. Cmty College Dist. No. 504, 400 F.Supp. 675 (N.D. Ill. 1975).

Massie v. East St. Louis Sch. Dist. No.189, 203 Ill.App.3d 965 (5th Dist. 1990).

CROSS REF.: 5:290 (Employment Termination and Suspensions)

ADOPTED: August 10, 2022

Palos Heights SD 128

Document Status: Review & Monitor

Recommend as presented in response to 5 year review. No edits.

5:140 Solicitations By or From Staff

District employees shall not solicit donations or sales, nor shall they be solicited for donations or sales, on school grounds without prior approval from the Superintendent.

CROSS REF.: 8:90 (Parent Organizations and Booster Clubs)

ADOPTED: August 10, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. No edits.

Document Status: Review & Monitor

7:30 Student Assignment

Class Assignments

The Superintendent or designee shall assign students to classes. Homeless children shall be assigned according to policy 6:140, *Education of Homeless Children.*

LEGAL REF.:

105 ILCS 5/10-21.3, 5/10-21.3a, and 5/10-22.5.

CROSS REF.: 4:170 (Safety), 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children)

ADOPTED: March 9, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. No edits.

7:80 Release Time for Religious Instruction/Observance

A student shall be released from school, as an excused absence, because of religious reasons, including to observe a religious holiday, for religious instruction, or because the student's religion forbids secular activity on a particular day(s) or time of day. The student's parent/guardian must give written notice to the Building Principal at least five calendar days before the student's anticipated absence(s).

The Superintendent or designee shall develop and distribute to teachers appropriate procedures regarding student absences for religious reasons, including how teachers are notified of a student's impending absence, and the State law requirement that teachers provide the student with an equivalent opportunity to make up any examination, study, or work requirement.

LEGAL REF.:

105 ILCS 5/26-1 and 5/26-2b.

775 ILCS 35/, Religious Freedom Restoration Act.

CROSS REF.: 7:70 (Attendance and Truancy)

ADOPTED: March 9, 2022

Palos Heights SD 128

Recommend as presented in response to 5 year review. No edits.

8:70 Accommodating Individuals with Disabilities

Individuals with disabilities shall be provided an opportunity to participate in all school-sponsored services, programs, or activities and will not be subject to illegal discrimination. When appropriate, the District may provide to persons with disabilities aids, benefits, or services that are separate or different from, but as effective as, those provided to others.

The District will provide auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity.

Each service, program, or activity operated in existing facilities shall be readily accessible to, and useable by, individuals with disabilities. New construction and alterations to facilities existing before January 26, 1992, will be accessible when viewed in their entirety.

The Superintendent or designee is designated the Title II Coordinator and shall:

1. Oversee the District's compliance efforts, recommend necessary modifications to the School Board, and maintain the District's final Title II self-evaluation document, update it to the extent necessary, and keep it available for public inspection for at least three years after its completion date.
2. Institute plans to make information regarding Title II's protection available to any interested party.

Individuals with disabilities should notify the Superintendent or Building Principal if they have a disability that will require special assistance or services and, if so, what services are required. This notification should occur as far in advance as possible of the school-sponsored function, program, or meeting.

Individuals with disabilities may allege a violation of this policy or federal law by reporting it to the Superintendent or designated Title II Coordinator, or by filing a grievance under the Uniform Grievance Procedure.

LEGAL REF.:

Americans with Disabilities Act, 42 U.S.C. §§12101 *et seq.* and 12131 *et seq.*; 28 C.F.R. Part 35.

Rehabilitation Act of 1973 §104, 29 U.S.C. §794 (2006).

105 ILCS 5/10-20.51.

410 ILCS 25/, Environmental Barriers Act.

71 Ill.Admin.Code Part 400, Illinois Accessibility Code.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 4:150 (Facility Management and Building Programs)

ADOPTED: June 7, 2023

Palos Heights SD 128

Recommend as presented: legal reference updates.

6:70 Teaching About Religions

The School District's curriculum may include the study of religions as they relate to geography, history, culture, and the development of various ethnic groups. The study of religions shall give neither preferential nor derogatory treatment to any single religion, religious belief, or to religion in general. The study of religions shall be treated as an academic subject with no emphasis on the advancement or practice of religion.

LEGAL REF.:

School Dist. of Abington Twp v. Schempp, 374 U.S. 203 (1963).

Allegheny County v. ACLU Pittsburgh Chapter, 492 U.S. 573 (1989).

Mahmoud v. Taylor, 606 U.S. 522 (2025)

CROSS REF.: 6:20 (School Year Calendar and Day), 6:40 (Curriculum Development), 6:60 (Curriculum Content), 6:255 (Assemblies and Ceremonies)

ADOPTED: August 10, 2022

Palos Heights SD 128

PRESSPlus Comments

C1. Updated in response to *Mahmoud v Taylor*, addressing opt-out from curriculum based on parent religious objections. **Issue 122, June 2026**

6:80 Teaching About Controversial Issues

The Superintendent shall ensure that all school-sponsored presentations and discussions of controversial or sensitive topics in the instructional program, including those made by guest speakers, are:

- Age-appropriate. Proper decorum, considering the students' ages, should be followed.
- Consistent with the curriculum and serve an educational purpose.
- Informative and present a balanced view.
- Respectful of the rights and opinions of everyone. Emotional criticisms and hurtful sarcasm should be avoided.
- Not tolerant of profanity or slander.

The District specifically reserves its right to stop any school-sponsored activity that it determines violates this policy, is harmful to the District or the students, or violates State or federal law.

LEGAL REF.:

Garcetti v. Ceballos, 547 U.S. 410 (2006).

Mayer v. Monroe Cnty. Cmty. Sch. Corp., 474 F.3d 477 (7th Cir. 2007).

Mahmoud v. Taylor, 606 U.S. 522 (2025)

CROSS REF.: 6:40 (Curriculum Development), 6:255 (Assemblies and Ceremonies), 6:260

(Complaints about Curriculum, Instructional Materials, and Programs)

ADOPTED: August 10, 2022

Palos Heights SD 128

PRESSPlus Comments

C1. Legal References, Cross References, and footnotes are updated in response to Mahmoud v. Taylor, addressing opt-out from curriculum based on parent religious objections. **Issue 122, June 2026**

C2. Footnotes also updated in response to *Kluge v Brownsburg Cmty Sch. Corp* leaving unsettled the issue of whether a district's accommodation of a teacher's religious objection to calling students by their preferred names and pronouns was an undue hardship.

Recommend as presented-legal references & footnotes updates.

Document Status: Review & Monitor

7:130 Student Rights and Responsibilities

All students are entitled to enjoy the rights protected by the U.S. and Illinois Constitutions and laws for persons of their age and maturity in a school setting. Students should exercise these rights reasonably and avoid violating the rights of others. Students who violate the rights of others or violate District policies or rules will be subject to disciplinary measures.

Students may, during the school day, during noninstructional time, voluntarily engage in individually or collectively initiated, non-disruptive prayer or religious-based meetings that, consistent with the Free Exercise and Establishment Clauses of the U.S. and Illinois Constitutions, are not sponsored, promoted, or endorsed in any manner by the school or any school employee. *Noninstructional time* means time set aside by a school before actual classroom instruction begins or after actual classroom instruction ends.

LEGAL REF.:

20 U.S.C. §7904.

20 U.S.C. §4071 et seq., Equal Access Act.

Kennedy v. Bremerton Sch. Dist., 597 U.S. 507 (2022).

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).

105 ILCS 20/5, Silent Reflection and Student Prayer Act.

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests), 7:160 (Student Appearance), 7:190 (Student Behavior), 7:330 (Student Use of Buildings – Equal Access)

ADOPTED: September 17, 2025

PRESSPlus Comments

C1. Legal References updated to include the Equal Access Act, Every Student Succeeds Act, *Kennedy v. Bremerton Sch. Distr.*, and for continuous improvement. **Issue 122, June 2026**

C2. Footnotes updated in response to U.S. Dept of Education Guidance on Constitutionally Protected Prayer and Religious Expression in Public Elementary and Secondary Schools (2026); *Kennedy v. Bremerton Sch. Dist*., and the Equal Access Act. **Issue 122, June 2026**

IASB added a refrence to an additional policy applicable to HIGH SCHOOL; we will remove. Recommend as presented with legal reference updates ONLY.

6:190 Extracurricular and Co-Curricular Activities

Extracurricular or co-curricular activities are school-sponsored programs for which some or all of the activities are outside the instructional day. They do not include homework, required outside the school day for a scheduled class. *Co-curricular activity* refers to an activity associated with the curriculum in a regular classroom and is generally required for class credit. *Extracurricular activity* refers to an activity that is not part of the curriculum, is not graded, does not offer credit, and does not take place during classroom time; it includes competitive interscholastic activities and clubs.

The Superintendent must approve an activity in order for it to be considered a District-sponsored extracurricular or co-curricular activity, using the following criteria:

1. The activity will contribute to the leadership abilities, social well-being, self-realization, good citizenship, or general growth of student-participants.
2. Fees assessed students are reasonable and do not exceed the actual cost of operation.
3. The District has sufficient financial resources for the activity.
4. Requests from students.
5. The activity will be supervised by a school-approved sponsor.

~~Non-curriculum related student groups or clubs that are not school sponsored are governed by Board policy 7:330, Student Use of Buildings – Equal Access~~.

Academic Criteria for Participation

For students in kindergarten through 8th grade, selection of members or participants is at the discretion of the teachers, sponsors, or coaches, provided that the selection criteria conform to the District's policies. Students must satisfy all academic standards and must comply with the activity's rules and the student conduct code.

LEGAL REF.:

105 ILCS 5/10-20.30 and 5/24-24.

CROSS REF.: 4:170 (Safety), 7:10 (Equal Educational Opportunities), 7:40 (Nonpublic School Students, Including Parochial and Home-Schooled Students), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:300 (Extracurricular Athletics), ~~7:330 (Student Use of Buildings – Equal Access)~~, 8:20 (Community Use of School Facilities)

ADOPTED: October 18, 2023

PRESSPlus Comments

C1. Policy and footnotes updated to align with the changes made to 7:330, *Student Use of Buildings – Equal Access,* and for continuous improvement. **Issue 122, June 2026**

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the Board of Education. The Superintendent is the District's chief spokesperson. The Board, in collaboration with the Superintendent or designee, shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. Ensure adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
5. Earn the community's goodwill, respect, and trust.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media and community accurately informed.
8. Regular news releases concerning District programs, policies, activities, and special event management for distribution by, for example, posting on the District website, using District social media accounts, and/or sending to the news media.
9. News conferences, interviews, and official Board or District statements, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. As official spokesperson for the Board, the Board President will communicate on behalf of the Board to the news media and community. Statements made by Board members when not authorized by the Board will be considered personal comments of the Board member, and Board members are encouraged to identify such statements as their personal opinions. Official Board or District statements (other than those made directly to the media) will be made through the District website and/or its social media accounts, at official District events, or through other official communication methods, such as District email or mailings. Individuals may speak for the District only with prior approval from the Superintendent.
10. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
11. Other efforts that highlight the District's programs and activities.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

ADOPTED: January 29, 2025

Palos Heights SD 128

PRESSPlus Comments

C1. Update in footnotes with link to resources on best practices for school board social media use, and for continuous improvement. **Issue 121, March 2026**

2026 Resolutions Committee Report

For the 2026 Delegate Assembly on Saturday, November 21, 2026

Published September 8, 2026

IASB Illinois Association of School Boards

Lighting the Way to Excellence in School Governance

IASB Illinois Association of School Boards

Lighting the Way to Excellence in School Governance

September 2026

IASB School Board Members and Administrators,

This 2026 Resolutions Committee Report includes proposed resolutions to be acted upon at the annual meeting of the IASB Delegate Assembly, which will take place on **Saturday, November 21, 2026, at 11:45 a.m. in conjunction with the Joint Annual Conference at the Hyatt Regency, Grand Ballroom, in Chicago**. Please note changes to both the time and location of the Delegate Assembly.

For years, our members have expressed that the Delegate Assembly conflicts with other meaningful events at Conference. Following conversations with the IASB Resolutions Committee, staff, and Board of Directors, the decision was made to move the Delegate Assembly to the lunch hour and to provide lunch for delegates. The location change to the Grand Ballroom will allow additional space for delegates, as well as other board members who observe the Delegate Assembly. IASB hopes this change better serves its members. Once again this year, there will not be tables. However, the new location has additional space for lunch and the Delegate Assembly.

Through the Resolutions Process and Delegate Assembly, member districts provide critical direction for IASB to represent member interests before state and national policymakers. Every member school district is entitled to one voting delegate at the Delegate Assembly. Your board should nominate a primary delegate to represent your school board and an alternate delegate, in the event the primary is unable to attend. Once your board chooses a primary delegate, the district's roster manager should register them online with IASB in advance of the Delegate Assembly. Delegate registration is now open. The alternate delegate does not need to be registered unless the primary delegate becomes unavailable.

This year delegates will vote on three proposed resolutions that received a recommendation of "Do Adopt" from the Resolutions Committee. Two other proposed resolutions received "Do Not Adopt" recommendations from the Resolutions Committee. The submitting districts have an opportunity to appeal that decision. If timely appealed, the IASB Constitution requires a two-thirds affirmative vote of the delegates present and voting at the Delegate Assembly for the appeal to be considered and voted upon.

Please discuss with your board the proposed resolutions to prepare your district's delegate to vote on behalf of your board. To guide these efforts, two documents are included in this report: *Guidance for Discussing IASB Resolutions* and *Local School Board Delegate Direction*.

Finally, I want to highlight the meaningful work done by the Resolutions Committee earlier this year in its annual review of the IASB Position Statements. This Resolutions Committee Report highlights opportunities to hear more about that work and ask questions about that process.

I hope these pages serve as a valuable resource for your school board in preparing for this discussion.

We look forward to our work together in November.

Alva J. Kreutzer

Alva Kreutzer, IASB Resolutions Chair and Vice President

New Time & Location!

Delegate Assembly

New Time: Saturday, November 21, 2026, 11:45 a.m.
New Location: Grand Ballroom, Ballroom Level, Hyatt East

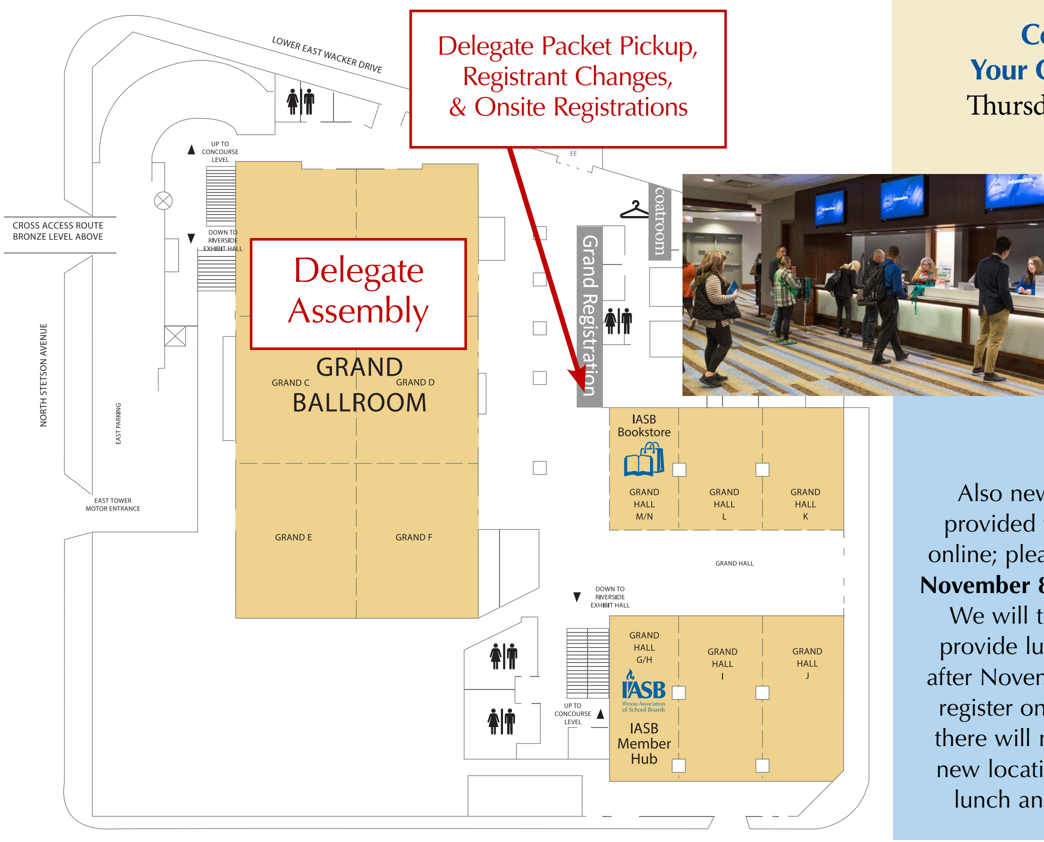
Delegate Assembly Registration & Credentials for Attending Delegates

Districts are encouraged to pre-register their delegate through IASB's online registration process. Credentials are required for delegates to be seated. Alternate delegates only need to be registered if the delegate becomes unable to attend the Delegate Assembly.

Delegate Packet Pickup, Registrant Changes & Onsite Registrations

New Location: Grand Registration Desk
(Across from the Grand Ballroom, Ballroom Level, Hyatt East)

Friday, November 20	Saturday, November 21
7:30 a.m. - 5 p.m.	8:30 a.m. - 11:45 a.m.



Mark Your Calendars
Delegate Assembly Webinars

The Governmental Relations team will host two webinars to help members prepare for the IASB Delegate Assembly. The webinars can be found on the IASB Events Calendar where you can also register to attend.

Delegate Assembly Overview: Resolutions and Logistics
Thursday, October 22, noon

Conference 2026: Your Questions Answered
Thursday, November 5, noon

Also new this year: Lunch will be provided to delegates pre-registered online; please register your delegate by **November 8** to ensure lunch availability. We will try, but cannot promise, to provide lunch to delegates registered after November 8, including those who register on-site. Once again this year, there will not be tables. However, the new location has additional space for lunch and the Delegate Assembly.

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4. Approval of Delegate Assembly Business Rules
5. Approval of the Delegate Assembly Agenda
6. President's Report, Tracie Sayre
7. Executive Director's Report, Kimberly A. Small, J.D.
8. Financial Report, Marc Tepper, IASB Treasurer
9. Resolutions Committee Report, Alva Kreutzer, Resolutions Committee Chair
    a. Consent Agenda – Resolutions
        i. Tier II Pension Reform
        ii. Amendment to Existing Position Statement 2.12: Local Tax Collection and Distribution
        iii. FOIA Safeguards
    b. Appealed Resolutions
10. Adjournment

Resolutions for Consideration at the 2026 Delegate Assembly

At the Delegate Assembly, proposed resolutions that received a "Do Adopt" recommendation and timely appealed proposed resolutions that received a "Do Not Adopt" recommendation are brought for a vote of the Assembly. The Delegate Assembly vote determines the final decision on all resolutions. If approved by the Delegate Assembly, resolutions become Position Statements and provide IASB direction on legislative positions.

2026 Resolutions Committee

Service of the following school board members is acknowledged with sincere appreciation

CHAIR,
RESOLUTIONS
IASB Vice President
Alva Kreutzer

IASB PRESIDENT
Tracie Sayre

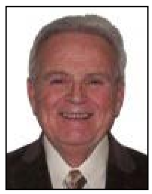
IMMEDIATE PAST PRESIDENT
Mark Harms

ABE LINCOLN
Jerry Bishoff

BLACKHAWK
Debra Stevenson

CENTRAL ILLINOIS VALLEY
Dana Smith

CORN BELT
Alex Williams



DUPAGE
James Blair

EGYPTIAN
Schannone Steinberger

ILLINI
Matt Titus

KASKASKIA
Kathy Norris

KISHWAUKEE
Evelyn Meeks

LAKE
Odie Pahl

NORTH COOK
Wenda Hunt

NORTHWEST
Steve Snider

SHAWNEE
Kevin McAllister

SOUTH COOK
Wilbur Tillman

SOUTHWESTERN
Jeff Hewitt

STARVED ROCK
Carol Alcorn

THREE RIVERS
Julie Oost

TWO RIVERS
Noel Beard

WABASH VALLEY
Chad Weaver

WEST COOK
Jim Lima

WESTERN
Scott Vogler

CONSENT AGENDA RESOLUTIONS

The below resolutions,
the Resolutions Committee recommends DO ADOPT.

i. Tier II Pension Reform
ii. Amendment to Existing Position Statement 2.12: Local Tax Collection and Distribution
iii. FOIA Safeguards

The following resolutions received a "Do Adopt" recommendation from the Resolutions Committee. When they are presented to the Delegate Assembly, they will be put forth on a consent agenda. Delegates may pull a specific resolution from the consent agenda for discussion on the floor. If resolution(s) are not pulled from the consent agenda, they will be put forth together for one vote.

FINANCING OF PUBLIC EDUCATION – STATE

Tier II Pension Reform

Submitting District: Sycamore CUSD 427

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall urge the Illinois General Assembly and Governor to enact legislative remedies, that at a minimum include the plan proposed in Senate Bill 1937 (104th General Assembly), to modernize the traditional Tier II pension system. Such legislation must ensure fiscal stability and workforce equity by enacting changes that:

- Fix the Automatic Annual Increase Formula: Replace the current capped Tier II formula with an annual adjustment that at minimum tracks the rate of inflation. This change ensures that baseline benefits keep proper pace with the actual cost of living, permanently eliminating the risk of a federal Safe Harbor violation.
- Align Pensionable Salary Limits and Calculations: Reduce the quantity of years used in the final average salary calculator and calibrate the maximum pensionable salary caps to the Social Security wage base. Such improvements establish long-term equity with federal retirement standards, preventing the deterioration of retirement security for career public servants.
- Reduce the Statutory Retirement Age: Lowers the standard retirement age for Tier II educators and educational support staff from 67 to an equitable and realistic age, such as age 65 with 10 years of service, or Age 62 with maximum years of service. This adjustment better reflects the true physical and mental demands of professions in education.

District Rationale: The State of Illinois implemented the Tier II pension system in 2011 to reduce unfunded liabilities. Today, Tier II educators and support staff constitute a rapidly growing segment of the state's public school workforce, representing roughly 35% of Sycamore CUSD 427's employees. Federal IRS law mandates a "Safe Harbor" rule requiring public retirement systems to provide a retirement benefit equal to or greater than what federal Social Security would provide for the same period of service. However, the current traditional Tier II pension formulas utilize simple interest and a strictly capped automatic annual increase of one-half of inflation or 3%, whichever is less. Because it relies on this non-compounding simple interest capped below true economic metrics, the traditional Tier II formula mathematically fails to keep pace with the compound interest calculations of inflation and Social Security, placing the state's retirement systems on the verge of a catastrophic federal Safe Harbor violation over a standard career lifespan. If the traditional Tier II formula is formally deemed by federal regulators to violate the Safe Harbor rule, the Internal Revenue Service will mandate immediate enrollment in Social Security for all affected employees. Such a ruling would trigger an automatic, unfunded 6.2% employer payroll tax shift forced directly onto local school district operating budgets and local property taxpayers. To prevent this severe budgetary cliff, meaningful statutory intervention is required. Amending the traditional Tier II pension calculation to ensure the annual increase tracks inflation, or matches the greater of 3% simple interest or inflation, updates the benefit structure to reflect compounding macroeconomic realities. This direct statutory correction permanently lifts the baseline state pension above the federal Safe Harbor floor, executing a vital fiscal defense that actively shields local municipal operating budgets and property taxpayers from billions in combined federal tax penalties while ensuring the structural burden of compliance remains firmly on the State of Illinois. Beyond the financial math, the current Tier II statutory retirement age of 67 is an immense physical and mental ask for teachers, administrators, and essential school support personnel—including paraprofessionals, custodians, and bus drivers. Expecting public school employees to effectively manage modern classrooms, ensure student safety, and maintain complex school facilities well into their late sixties accelerates professional burnout and directly undermines local district efforts to recruit and retain high-quality staff. Lowering the Tier II retirement age to a realistic standard is critical to securing a sustainable career lifespan and stabilizing the state's educational workforce pipeline. Furthermore, aligning maximum pensionable salary caps to establish long-term equity with federal retirement standards prevents the deterioration of benefits for career public servants. Enacting these traditional pension adjustments permanently satisfies federal IRS Safe Harbor requirements, values the dedication of public school employees, and ensures that public education remains a viable, high-quality career in Illinois.

Resolutions Committee Rationale: The Committee determined that there are increasingly more Tier II employees impacted each year and that failure to address the Safe Harbor provision has the potential to negatively impact both the school district as the employer, as well as its employees. Additionally, it was determined that districts need quality employees and the issues with the Tier 2 pension system are likely contributing to the teacher shortage. This resolution puts forth a framework for a reasonable and measured approach to such reform and allows for flexibility in resolving this issue.

The Resolutions Committee recommends **DO ADOPT.**

FINANCING OF PUBLIC EDUCATION – STATE

Amendment to Existing Position Statement 2.12: Local Tax Collection and Distribution

Submitting District: Mount Prospect SD 57

The following resolution is an amendment to an existing position statement. The portion of the proposed resolution in black and not underlined was previously adopted by the Delegate Assembly. The portion of the proposed resolution underlined in red is the proposed amendment to the existing Position Statement.

Current Position Statement 2.12:

The Illinois Association of School Boards shall seek legislation to amend the tax code, or other prescriptive procedures, to minimize the punitive effects of delinquent collection and disbursement to districts of tax moneys raised by local levy. In the event tax monies are not collected or disbursed as required by State law, it shall be the county's obligation to reimburse the taxing district for any loss incurred. (Adopted 1996; Amended 1999)

Proposed Amendment to Position Statement 2.12 added to Current Position Statement 2.12 Be it resolved that the Illinois Association of School Boards shall further seek legislation establishing a uniform process for reporting delayed tax collections and distributions, determining financial losses incurred by taxing districts, and requiring timely reimbursement when tax monies are not collected or disbursed as required by State law. Such legislation should provide clear accountability measures, transparency in the reporting of delays, and an administrative process through which taxing districts may recover documented losses without the need for costly litigation.

District Rationale: Position 2.12 recognizes that school districts should be reimbursed when delays in tax collection or distribution cause financial losses. However, the position does not address how losses are calculated, how reimbursement is obtained, or what remedies are available when reimbursement is not provided. School districts should not be required to expend additional taxpayer resources pursuing legal action to recover funds lost as a result of delayed tax collection or distribution. Establishing a uniform statewide process for transparency, accountability, and reimbursement would strengthen existing policy while protecting students, taxpayers, and local communities from the financial consequences of delays beyond a district's control.

Resolutions Committee Rationale: The Committee determined that affected districts have lost a significant amount of money due to recent delays in local tax distribution in Cook County, and that it is desirable to establish a method by which affected school districts would be reimbursed. School districts rely on property taxes. When the County delays payment of those taxes, districts experience serious disruptions to cash flow and fiscal uncertainty. While the most recent occurrence of this issue happened in Cook County, there is potential for it to happen anywhere in the state. Having additional guidelines would be helpful to all districts should this problem occur in the future.

The Resolutions Committee recommends **DO ADOPT.**

LOCAL-STATE-FEDERAL RELATIONS

FOIA Safeguards

Submitting District: Homer CUSD 33C

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall advocate for amendments to the Illinois Freedom of Information Act (5 ILCS 140) to preserve public access to records while establishing reasonable safeguards against abusive, fraudulent, automated, or unduly burdensome requests by: (i) permitting public bodies to require reasonable verification that a requester is a real person submitting a valid request; (ii) authorizing limited identity verification when there is a reasonable basis to question the legitimacy of a request and ensure that the requester is within the state; (iii) clarifying standards for narrowing, batching, or denying requests that are duplicative, automated, harassing, or unduly burdensome; (iv) expanding authority for public bodies to recover reasonable costs associated with excessive staff time, data extraction, redaction, and review; and (v) strengthening protections for school districts against serial or bad-faith misuse of FOIA that diverts time, personnel, and public resources from student-centered operations.

District Rationale: Illinois school districts strongly support governmental transparency and public access to records. However, the current Illinois FOIA framework is increasingly being used in ways that exceed its intended purpose and create substantial operational burdens on school districts. In recent years, districts have experienced increased volumes of duplicative, automated, commercially motivated, anonymous, and bad-faith requests that consume disproportionate administrative and legal resources while providing limited public benefit.

Although Illinois law includes some safeguards for "recurrent requesters" (5 ILCS 140/3.2), "voluminous requests" (5 ILCS 140/3.6), and requests made for "commercial purposes" (5 ILCS 140/3.1), these provisions do not adequately address modern misuse of FOIA, including bot-generated requests, identity masking, serial harassment, or requests designed primarily to disrupt district operations.

Illinois recently amended FOIA to permit a public body to require a requester to verify that the requester is a real person when there is a reasonable belief the request was not submitted by a person, but the law expressly prohibits requiring identifying information to complete that verification. See 5 ILCS 140/3(j) (effective January 1, 2026). While this is a modest improvement, it remains insufficient to address fraudulent identities, impersonation, and coordinated misuse.

Other states provide stronger administrative safeguards while preserving public access:

- Virginia permits public bodies to require requesters to be citizens of the Commonwealth under Va. Code Ann. § 2.2-3704(A), limiting access to Virginia citizens and certain in-state media. "…all public records shall be open to citizens of the Commonwealth…"
- Tennessee permits records access to Tennessee citizens under Tenn. Code Ann. § 10-7-503(a)(2)(A). "…be open for personal inspection by any citizen of this state…"
- Delaware limits FOIA access to Delaware citizens under 29 Del. C. § 10003(a). "…Reasonable access to and reasonable facilities for copying of these records shall not be denied to any citizen."
- Arkansas restricts access to Arkansas citizens under Ark. Code Ann. § 25-19-105(a)(1)(A). " Except as otherwise specifically provided by this section or by laws specifically enacted to provide otherwise, all public records shall be open to inspection and copying, including without limitation copying through image capture, including still and moving photography and video and digital recording, by any citizen of the State of Arkansas during the regular business hours of the custodian of the records."
- Connecticut authorizes denial of vexatious requests through its Freedom of Information Commission under Conn. Gen. Stat. § 1-206(b)(2). "…If the commission finds that a person has taken an appeal under this subsection frivolously, without reasonable grounds and solely for the purpose of harassing the agency from which the appeal has been taken, after such person has been given an opportunity to be heard at a hearing conducted in accordance with sections 4-176e to 4-184, inclusive, the commission may, in its discretion, impose against that person a civil penalty…"

Illinois should modernize its statute by preserving transparency while granting districts practical tools to manage abuse, recover costs, and prioritize educational operations without undermining legitimate public oversight.

Resolutions Committee Rationale: The Committee acknowledged the significant amount of district staff time expended statewide in responding to FOIA requests, particularly those recurring requests coming from the same person or organization and those coming from outside of the state or country. The Committee determined that this resolution allows IASB to build upon the work that is currently being done by legislators and continue to address this problem in a way that balances maintaining transparency with providing reasonable safeguards to prevent abuse and maintain the integrity of the FOIA process.

The Resolutions Committee recommends **DO ADOPT.**

Resolutions Eligible For Appeal at the 2026 Delegate Assembly

The following resolutions all received a “Do Not Adopt” recommendation from the Resolutions Committee. With a “Do Not Adopt” recommendation, the following proposals may be appealed by the submitting district. If the resolution is timely appealed, a two-thirds affirmative vote by the Delegate Assembly is required for consideration.

RESOLUTIONS ELIGIBLE FOR APPEAL

the below resolutions, the Resolutions Committee recommends 'DO NOT ADOPT'

i. School Board Elections - Nominating Petition Signatures
ii. School Meals and Fee Waiver Eligibility

The following resolutions all received a "Do Not Adopt" recommendation from the Resolutions Committee. With a "Do Not Adopt" recommendation, the following proposals may be appealed by the submitting district. If the resolution is timely appealed, a two-thirds affirmative vote by the Delegate Assembly is required for consideration.

School Board Elections – Nominating Petition Signatures

Submitting District: Creve Coeur SD 76

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall support legislative action to reduce nominating petition signature requirements for School Board Candidates from 50 voters or 10% of voters, whichever is less, to 25 voters or 5% of voters, whichever is less.

District Rationale: The current signature requirement for school board candidate nominating petitions, as outlined in Section 9-10 of the Illinois School Code (105 ILCS 5/9-10), creates an unnecessary barrier to entry for prospective candidates—particularly in smaller districts, rural communities, and districts experiencing high student mobility or lower levels of civic engagement.

Requiring a minimum of 50 signatures may discourage otherwise qualified individuals from seeking office due to the time and logistical burden of gathering signatures. This is especially notable when compared to other local elected offices, such as library or park district boards, which often require significantly fewer signatures.

Additionally, the requirement to gather in-person signatures may present logistical challenges for candidates with limited time or access to voters, further discouraging participation. These challenges are particularly relevant in districts like ours, where community engagement and access to voters can vary significantly.

Reducing the requirement to 25 voters, or 5% of voters, whichever is less, would:

Encourage a broader and more diverse pool of candidates, including working parents, community members, and emerging leaders

- Better align school board election requirements with those of other local governing bodies
- Remove an unnecessary procedural hurdle that does not meaningfully improve candidate quality or voter choice
- Maintain an appropriate level of demonstrated community support while increasing accessibility to the electoral process

This proposed change represents a practical step toward strengthening civic participation and improving access to local school board governance, while preserving the integrity of the candidate nomination process.

Resolutions Committee Rationale: The Committee determined that gathering 50 signatures is an important part of demonstrating that a prospective board member has the time and energy to serve on a school board and that 50 signatures is a reasonable threshold for being placed on the ballot. Additionally, given that the state recently moved up the dates for the signature collection timeframe, this process no longer happens during the coldest months of the year, making it more accessible for candidates.

The Resolutions Committee recommends **DO NOT ADOPT.**

School Meals and Fee Waiver Eligibility

Submitting District: Homer CUSD 33C

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall advocate for amendments to Illinois law governing eligibility determinations for free and reduced-price school meals and school fee waivers to strengthen local school district authority to verify applicant eligibility, audit income documentation, investigate suspected fraudulent claims, and revoke benefits obtained through material misrepresentation, while preserving access for eligible students and protecting student dignity. Such amendments should authorize school districts to conduct reasonable audits of household applications, require supporting income documentation where fraud is suspected, establish clearer penalties for intentional misrepresentation, and provide districts with the authority to recover improperly waived fees or improperly granted benefits in cases of verified fraud.

District Rationale: Illinois school districts have a legal and moral responsibility to ensure that public assistance programs intended for financially eligible students are administered with integrity, consistency, and fairness. Free and reduced-price meal benefits and school fee waivers are essential supports for many students and families, but the effectiveness and credibility of these programs depend on ensuring that benefits are reserved for households that meet established income eligibility requirements.

Current Illinois law ties school fee waiver eligibility in many districts to federal meal eligibility standards and already permits limited verification of eligibility. However, the existing statutory framework provides insufficient local authority for districts to audit questionable applications, require additional income verification where fraud is suspected, or revoke benefits when material misrepresentation is confirmed. Illinois law currently requires districts using meal eligibility for fee waivers to follow federal verification rules under 7 CFR 245.6a, and districts operating an independent fee waiver process may verify eligibility no more than once per academic year. While this provides some verification authority, it does not sufficiently address intentional fraud, underreporting of income, falsified household composition, or repeated misuse of benefits.

Other states and federal administrative frameworks provide stronger mechanisms for eligibility verification and compliance oversight. Federal regulations governing school meal eligibility already require annual verification and mandatory verification of questionable applications. See 7 CFR § 245.6a. Some states expressly require income-based certification and documentation retention sufficient for audit and compliance review. Such models provide clearer authority for districts to verify eligibility and review questionable claims than currently exists under Illinois' more limited fee waiver framework. Illinois should modernize its statutory framework to provide school districts with clearer authority to verify eligibility, audit suspicious applications, and address fraud in a way that protects taxpayer resources, preserves public trust, and ensures assistance reaches the students for whom it was intended.

Resolutions Committee Rationale: The Committee determined that there are currently sufficient systems in place at the state and federal levels to audit school meals and fee waiver eligibility. For students who apply for Free and Reduced Lunch, federal regulations already allow districts to audit for cause at any time and, as it relates to student fees at the state level, schools can already conduct an audit as a routine procedure once a year. Allowing additional audits and investigations could discourage students and families from applying for these programs at a time when such programs may be increasingly important to ensure food security for students. Additionally, the financial loss to the district due to potential fraud needs to be balanced with the potential cost and administrative time that would be spent by districts to investigate these cases, as well as the participation barriers that may be created to accessing these programs if districts continually request sensitive financial data from families. Given these concerns, it was determined that the current audit measures in place at the state and federal levels are reasonable and sufficient.

The Resolutions Committee recommends **DO NOT ADOPT.**

Guidance for Local Board Discussion and Voting at the 2026 Delegate Assembly

This guidance is published for informational purposes and is not a substitute for legal advice. For legal advice or a legal opinion on a specific question, please consult the board attorney.

DISCUSSING IASB RESOLUTIONS

This guidance is published for informational purposes only and is not a substitute for legal advice. For legal advice or a legal opinion on a specific question, please consult the board attorney.

Open Meetings Act

Resolutions of the Illinois Association of School Boards (IASB) are likely considered public business and subject to the Illinois Open Meetings Act (OMA) (5 ILCS 120/). OMA requires school boards to discuss district business only at properly noticed board meetings. Other than during a properly noticed board meeting, a majority or more of a board-quorum (or in the case of a five-person board, a quorum or more) may not engage in contemporaneous interactive communication, which includes electronic communication, to discuss district business, including IASB resolutions. IASB does not monitor for OMA compliance or investigate claims of OMA violations. Members are responsible for their own compliance with OMA requirements.

Freedom of Information Act

Resolutions of IASB and related information are likely subject to the Illinois Freedom of Information Act (FOIA) (5 ILCS 140/). Because of this, the resolutions and related information are likely subject to disclosure under FOIA, unless a specific exemption applies. Members with specific questions should contact their board attorney.

Discussion of IASB Resolution to Appointment and Direct a Delegate at the Delegate Assembly

IASB recommends that as a best practice each school board discuss the proposed resolutions from IASB and come to a consensus regarding whether to vote in support of or against each resolution at the 2026 IASB Delegate Assembly. School boards should also appoint a delegate and alternate delegate and determine how they wish to direct the delegate to vote at the 2026 Delegate Assembly. PRESS sample exhibit 2:120-E3, *Resolution to Appoint a Delegate to the Illinois Association of School Boards Delegate Assembly*, provides a template resolution that boards can customize and adopt to accomplish this. Additional details regarding sample board agenda items and motion language are noted below.

Discussion of Resolutions by the School Board

As noted above, IASB recommends that as a best practice each school board discuss the proposed resolutions from IASB and come to a consensus regarding whether to vote in support of or against each resolution at the 2026 IASB Delegate Assembly. Board members may consider entering an agenda item on the agenda of a publicly scheduled board meeting to do this. A sample agenda item is as follows:

> **If using the PRESS sample resolution:** *Discussion and Action on Resolution to Appoint a Delegate to the Illinois Association of School Boards 2026 Delegate Assembly*
>
> **If not using the PRESS sample resolution:** *Discussion and Action on Proposed Illinois Association of School Boards (IASB) Resolutions for Consideration at the 2026 IASB Delegate Assembly and Appointment of [INSERT SCHOOL DISTRICT NAME] Delegate and Alternate Delegate to the 2026 IASB Delegate Assembly,* Next, at the board meeting, board members should discuss the proposed IASB resolutions to come to a consensus on how the delegate will vote on each resolution and determine who will represent them as a delegate at the 2026 IASB Delegate Assembly. The District should also consider appointing an alternate delegate in case the delegate cannot attend the Delegate Assembly. Sample motion language may read as follows:

Adoption of Resolution to Appoint a Delegate to the Illinois Association of School Boards 2026 Delegate Assembly (if using the PRESS sample resolution)

> I move to adopt the *Resolution to Appoint a Delegate to the Illinois Association of School Boards 2026 Delegate Assembly.* This resolution appoints *[INSERT NAME]* as the Board's Delegate and *[INSERT NAME]* as the Boards' Alternate Delegate to the 2026 IASB Delegate Assembly, and it gives the Delegate or Alternate Delegate the authority to vote on IASB resolutions at the 2026 Delegate Assembly **[CHOOSE THE APPLICABLE OPTION:** solely in accordance with the consensus of the Board on *[INSERT DATE]* **[OR]** with their independent discretion, based on the consensus of the Board on *[INSERT DATE]* and any discussions had on each resolution at the 2026 IASB Delegate Assembly].

Appointment of Delegate and Alternate Delegate (if not using the PRESS sample resolution)

1. I move that *[INSERT NAME]* be appointed the IASB Delegate to the 2026 IASB Delegate Assembly on behalf of *[INSERT DISTRICT NAME]*.
2. I move that *[INSERT NAME]* be appointed the IASB Alternate Delegate to the 2026 IASB Delegate Assembly on behalf of *[INSERT DISTRICT NAME]*.

Finally, board members will need to take action to determine how the district's delegate should vote at the Delegate Assembly. For example, the board may have two options:

Motion to Direct Delegate Votes at the Delegate Assembly (if not using the PRESS sample resolution)

1. The appointed delegate or alternate delegate may only vote in accordance with the consensus reached at the district's board meeting. In that case, a sample motion might read as follows:

   I move that Delegate *[INSERT NAME OF DELEGATE]* or Alternate Delegate *[INSERT NAME OF ALTERNATE DELEGATE]* be granted the authority to vote on the IASB resolutions at the 2026 Delegate Assembly solely in accordance with the consensus of the *[INSERT DISTRICT NAME]* School Board on *[INSERT DATE]***.**

2. The delegate or alternate delegate may vote keeping in mind at the Delegate Assembly the consensus at the board table and any discussion or debate raised at the 2026 IASB Delegate Assembly.

   I move that *[INSERT NAME OF DELEGATE]* or Alternate Delegate *[INSERT NAME OF ALTERNATE DELEGATE]* be granted the authority to vote on the IASB resolutions at the 2026 IASB Delegate Assembly with their independent discretion based on the consensus of the *[INSERT DISTRICT NAME]* School Board on *[INSERT DATE]* and any discussions had on each resolution at the 2026 IASB Delegate Assembly.

LOCAL SCHOOL BOARD DELEGATE DIRECTION

Resolutions that received a "Do Adopt" Recommendation from the IASB Resolutions Committee

All the below resolutions will be placed on a consent agenda for a vote during the IASB Delegate Assembly. If any are removed from the consent agenda, what is your board's direction as to whether the following resolutions should be adopted by the IASB Delegate Assembly?

Yes	No	
❑	❑	1. Tier II Pension Reform
❑	❑	2. Amendment to Existing Position Statement 2.12: Local Tax Collection and Distribution
❑	❑	3. FOIA Safeguards

Resolutions that received a "Do Not Adopt" Recommendation from the IASB Resolutions Committee

The below resolutions may be appealed by the submitting district. Any resolution that is timely appealed requires a two-thirds vote at the Delegate Assembly to be reconsidered. If a "Do Not Adopt" resolution is appealed, what is your board's direction as to whether the following resolutions:

a) Should be reconsidered by the IASB Delegate Assembly; and

b) If reconsidered, should be adopted by the IASB Delegate Assembly.

Yes	No	
❑	❑	4a. School Meals and Fee Waiver Eligibility — should be reconsidered
❑	❑	4b. If reconsidered, should be adopted by the Delegate Assembly
❑	❑	5a. School Board Elections: Nominating Petition Signatures — should be reconsidered
❑	❑	5b. If reconsidered, should be adopted by the Delegate Assembly

Appendix

RULES OF THE IASB DELEGATE ASSEMBLY

1. **Business Procedures** — Robert's Rules of Order Newly Revised shall govern in all cases to which they are applicable and in which they are not incompatible with the Constitution and any special rules the Association may adopt, provided those rules are in compliance with federal, state, and local laws.
2. **Credentials** — Delegates shall be registered with the Credentials Committee and must display their credentials.
3. **Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. **Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. **Debate on the Floor** — No delegate shall speak in debate more than once on the same question and no longer than two minutes. Total time for discussion of all constitutional amendments shall be limited to 30 minutes.
6. **Calls for the Question** — A delegate may "call for the question" to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. **Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended "Do Adopt" by the Resolutions Committee may appear on a Consent Agenda. Proposed Constitutional Amendments which have been recommended "Do Adopt" by the Board of Directors may also appear on a Consent Agenda.
8. **Appeals** — Those delegates wishing to appeal a "Do Not Adopt" recommendation of the Resolutions Committee, and have provided written notice to the Resolutions Committee at least thirty (30) days prior to the Annual Meeting of the Delegate Assembly, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from the submitter of the proposed resolution that has received the "Do Not Adopt" recommendation. Those proposed resolutions that have received a "Do Not Adopt" recommendation from the Resolutions Committee, and of which the committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
9. **Other Recognition** — Members of the Resolutions Committee, IASB staff, a member of the IASB Board of Director, and an individual eligible to run from the floor for an officer position shall be given the privilege of the floor at the discretion of the presiding officer.
10. **Voting** — The indications to signify voting shall be specified by the presiding officer.
11. **Nomination** — The consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.
12. **Order of Resolutions** — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local-State-Federal Relations, and District Organization and Elections.

IASB CONSTITUTION, ARTICLE IX: RESOLUTIONS

1. **Section 1. Types of Resolutions** — Resolutions should be in the form of a Position Statement. Position Statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts.
2. **Section 2. Proposals** — Resolutions for proposed Position Statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee upon a majority vote of the Active Member's school board, the Active Members that make up an Association Division, the Association's Board of Directors, or the Resolutions Committee. The vote must be submitted along with the resolution. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly. Any resolution which is not submitted in the manner described herein shall not be considered by the Delegate Assembly.
3. **Section 3. Presentation of Resolutions** — The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which proposals are to be presented to the Delegate Assembly; and whether they are presented as Position Statements. However, all resolutions submitted timely to the Resolutions Committee according to Section above must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly. All proposals require a two-thirds affirmative vote by the Delegate Assembly for passage.
4. **Section 4. Annual Review** — The Resolutions Committee shall annually review, in accordance with the rules established by the Resolutions Committee, current Position Statements to determine whether they shall remain Position Statements, be amended or be rescinded. All amendments or deletions to existing Position Statements shall be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly, subject to approval by the Board of Directors. All current Position Statements will be published annually and distributed to Active Members within 120 days following the Annual Meeting of the Delegate Assembly.
5. **Section 5. Appeals** — Any Active Member, Association Division, or the Association Board of Directors, that has submitted a resolution that has received a "Do Not Adopt" recommendation from the Resolutions Committee, shall have the right to appeal the decision(s) of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. An appeal must be filed in accordance with the rules established by the Resolutions Committee and approved by the Board of Directors. All appeals require a two-thirds affirmative vote by the Delegate Assembly for consideration.
6. **Section 6.** — Any proposed amendment to a resolution that does not meet the time requirements as set in Section 2 shall not be considered.

ADVOCACY CORE VALUES

The Advocacy Core Values, legislative priorities, and Position Statements guide the IASB Advocacy agenda in support of its membership and ensure a strong collective voice on the highest priority issues and concerns.

IASB is committed to an advocacy program that

- Supports locally elected, non-partisan, and volunteer school board members in providing excellence in local school board governance based upon the Association's Foundational Principles of Effective Governance.
- Supports and protects adequate and equitable funding necessary to provide all students with access to an excellent public education.
- Promotes excellence in student achievement for all Illinois students and fair accountability for academic progress.
- Advocates for legislation that supports the physical and emotional wellbeing of students and staff.
- Supports a safe and secure learning environment for all; including, but not limited to one in which all are free from bullying, harassment, discrimination, and violence.
- Supports the Association's commitment to educational equity for every student.
- Promotes non-partisan member engagement and provides the tools to enhance advocacy efforts.

POSITION STATEMENTS
ANNUAL REVIEW OVERVIEW

The IASB Constitution charges the Resolutions Committee with annually reviewing Position Statements to determine whether they shall remain Position Statements, be amended, or be rescinded. Following the 2025 Delegate Assembly, there were 148 Position Statements. The volume of Position Statements made it difficult for members and staff to navigate, and questions have arisen as to the relevance of Position Statements passed decades ago. After discussions over time of the need for a thorough and comprehensive review of all Position Statements, the Resolutions Committee determined to complete this work in the spring of 2026. This consisted of five full Resolutions Committee meetings and three subcommittee meetings between January and April 2026.

In anticipation of this comprehensive review of Position Statements, a constitutional amendment was added by the Constitutional Review Committee in 2025 and approved by the Delegate Assembly, to clarify and strengthen the process for completing this Annual Review. Because the IASB Constitution did not require a vote from the Delegate Assembly to approve changes made by the Resolutions Committee, language was proposed to require the Board of Directors, in addition to the elected Resolutions Committee members, to approve the changes. Language was also added clarifying the timing for distribution of these changes to members. Additionally, the Resolutions Committee updated the rules to provide additional transparency in the process used to make these decisions.

To ensure that all members understand the changes that were made and the rationale for the changes, and to provide members with an opportunity to ask questions, IASB has made the following resources available.

- Division Meetings: All divisions were given the opportunity to have a pre-Division Meeting session to discuss the changes to the Position Statements. If your division chose to have this session, an IASB Governmental Relations staff member will be at your Division Meeting to facilitate a conversation on this topic.
- Website: Several resources have been added to the IASB website (https://www.iasb.com/advocacy/delegate-assembly/position-statement-review-process), including:
  - A timeline of the Annual Position Statement Review Process;
  - An Overview of the 2026 Position Statement work; and
  - A video recording explaining the 2026 Position Statement process and all of the changes to Position Statements.
  - A red-line copy and clean copy of all Position Statement changes approved by the IASB Resolutions Committee and the Board of Directors.
- Webinars: IASB will be hosting two webinars focused on the Delegate Assembly (see page 2 for additional information). While the focus of these webinars will be the Delegate Assembly, IASB staff will provide an overview of the Annual Position Statement Review Process and an opportunity for members to ask questions at each of the webinars.

Additional questions can be directed to the IASB Governmental Relations team at govrel@iasb.com.

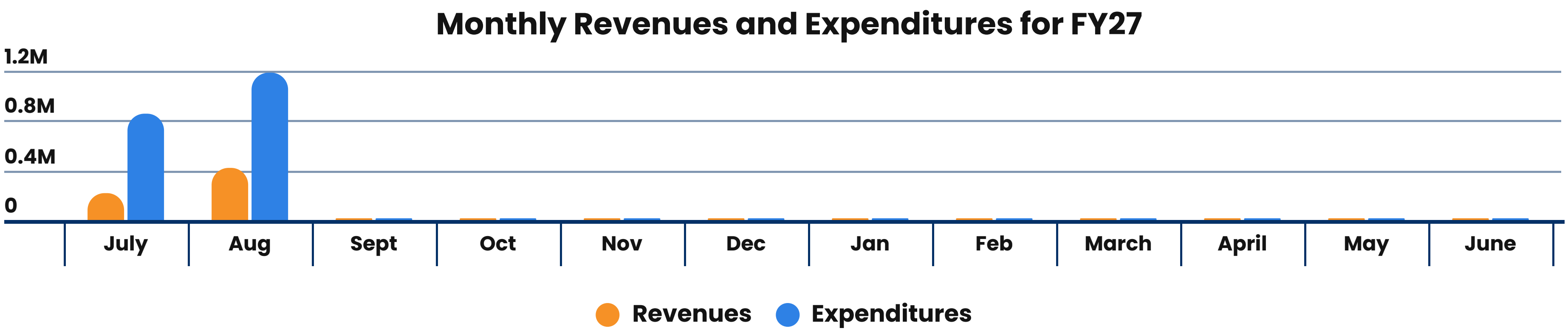
IASB Illinois Association of School Boards

Lighting the Way to Excellence in School Governance

2921 Baker Drive
Springfield, IL 62703
(217) 528-9688
Fax (217) 528-2831

One Imperial Place
1 East 22nd Street, Suite 310
Lombard, IL 60148-6120
(630) 629-3776
Fax (630) 629-3940

Monthly Financial Report - August 2026
Palos Heights School District 128



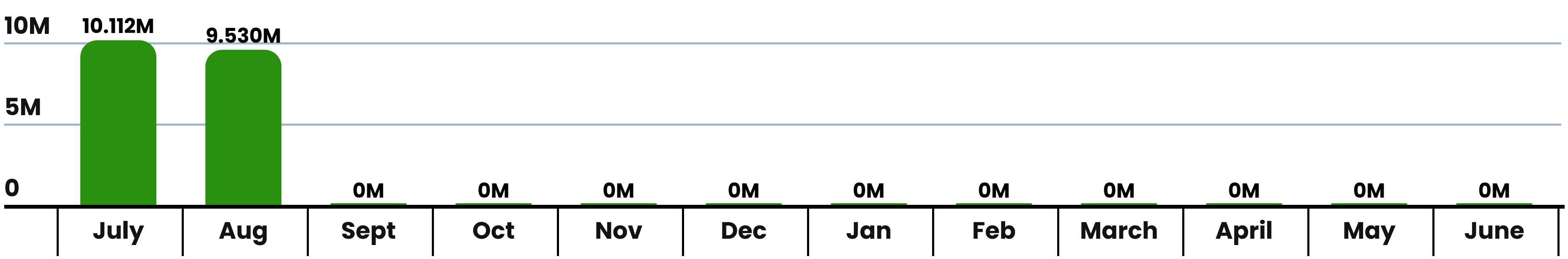
Revenues Received During Month

Source	Month	YTD
Real Estate Taxes	116,000	256,000
Other Local Sources	31,000	105,000
Evidence-Based Funding	59,000	59,000
Other State Sources	50,000	50,000
Federal Sources	163,000	165,000
Total All Funds	$419,000	$635,000

Expenses Paid During Month

Object	Month	YTD
Salaries	402,000	574,000
Benefits	123,000	179,000
Purchased Services	90,000	293,000
Supplies & Materials	18,000	127,000
Capital Outlays	507,000	796,000
Tuition and Other	45,000	71,000
Debt Payments	0	0
Total All Funds	$1,185,000	$2,040,000

Monthly Fund Balance - All Funds



Budget Tracking Report

Illuminate

FY27 Actual YTD

Beginning Balance	YTD Revenues	YTD Expenditures	Bond Proceeds - YTD	Ending Balance
$10,935,000	$635,000	$2,040,000		$9,530,000

FY27 Total Budget

Beginning Balance	Budgeted Revenues	Budgeted Expenditures	Budgeted Bond Proceeds	Budgeted Ending Balance
$10,935,000	$14,992,000	$19,444,000		$6,483,000

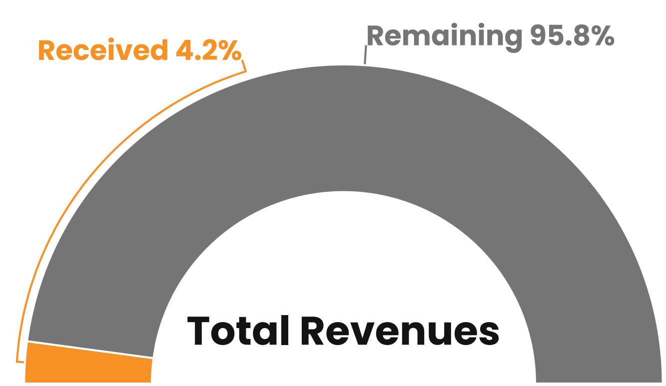
Revenues Received - Actual YTD vs. Total FY Budget

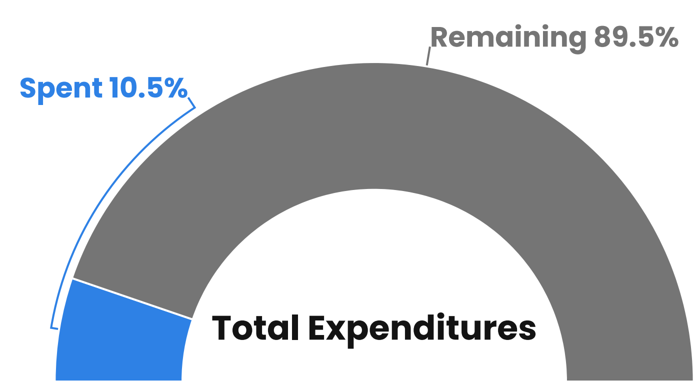
Source	YTD	Budget	% of Budget	Budget Remaining
Real Estate Taxes	256,000	12,053,000	2.12%	11,797,000
Other Local Sources	105,000	701,000	14.98%	596,000
Evidence-Based Funding	59,000	650,000	9.08%	591,000
Other State Sources	50,000	1,090,000	4.59%	1,040,000
Federal Sources	165,000	498,000	33.13%	333,000
Total All Funds	$635,000	$14,992,000	4.24%	$14,357,000

Expenses Paid - Actual YTD vs. Total FY Budget

Source	YTD	Budget	% of Budget	Budget Remaining
Salaries	574,000	9,272,000	6.19%	8,698,000
Benefits	179,000	2,611,000	6.86%	2,432,000
Purchased Services	293,000	1,860,000	15.75%	1,567,000
Supplies	127,000	1,028,000	12.35%	901,000
Capital Outlays	796,000	2,499,000	31.85%	1,703,000
Tuition and Other	71,000	679,000	10.46%	608,000
Debt Service	0	1,495,000	0.00%	1,495,000
Total All Funds	$2,040,000	$19,444,000	10.49%	$17,404,000

% Actual vs. Budget

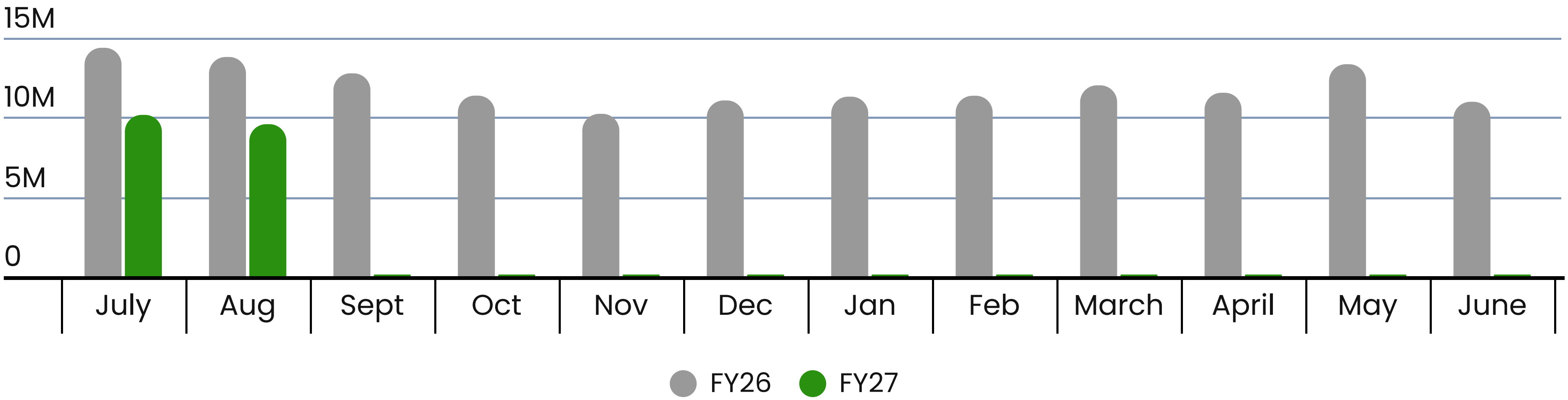




August 2026 Report - Data as of September 11, 2026. All figures are rounded to the nearest thousand.

Current Year vs. Prior Year Tracking Report

Monthly Fund Balance Comparison



YTD Revenues FY27 vs. FY26

Source	Current YTD	FY26 YTD	FY27 v. FY26
Real Estate Taxes	256,000	0	256,000
Other Local Sources	105,000	70,000	35,000
Evidence-Based Funding	59,000	57,000	2,000
Other State Sources	50,000	35,000	15,000
Federal Sources	165,000	210,000	(45,000)
Total All Funds	$635,000	$372,000	$263,000

Current YTD Revenues vs. Expenditures

$(1,405,000)

Prior YTD Revenues vs. Expenditures

$(1,299,000)

YTD Expenditures FY27 vs. FY26

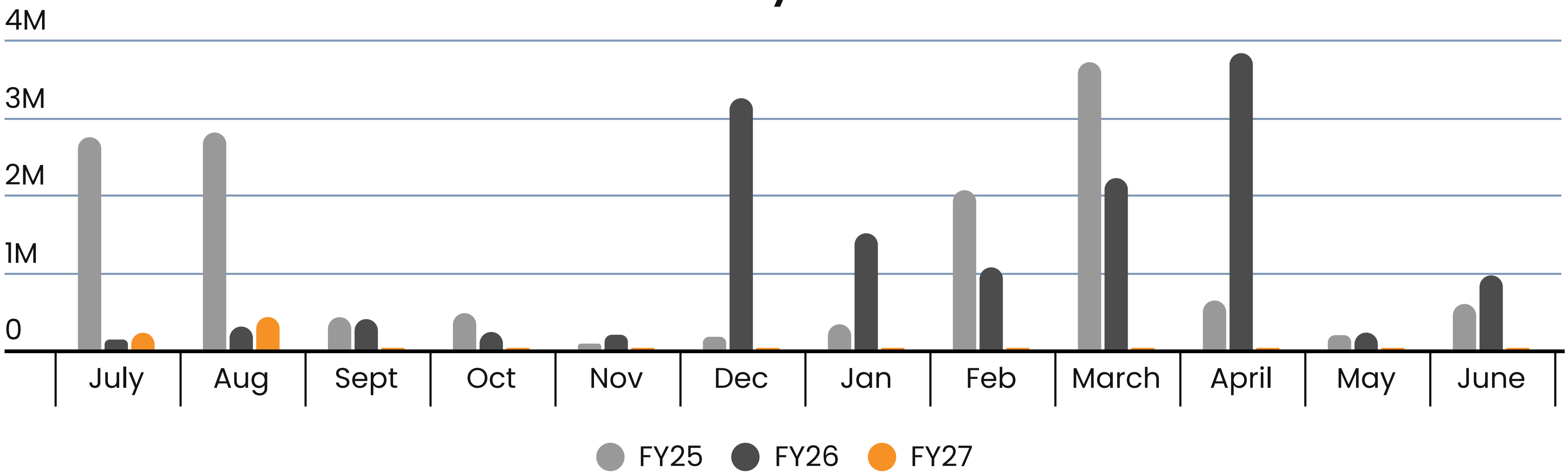
Object	Current YTD	FY26 YTD	FY27 v. FY26
Salaries	574,000	561,000	13,000
Benefits	179,000	162,000	17,000
Purchased Services	293,000	325,000	(32,000)
Supplies	127,000	53,000	74,000
Capital Outlays	796,000	401,000	395,000
Tuition and Other	71,000	169,000	(98,000)
Debt Payments	0	0	0
Total All Funds	$2,040,000	$1,671,000	$369,000

August 2026 Report - Data as of September 11, 2026. All figures are rounded to the nearest thousand.

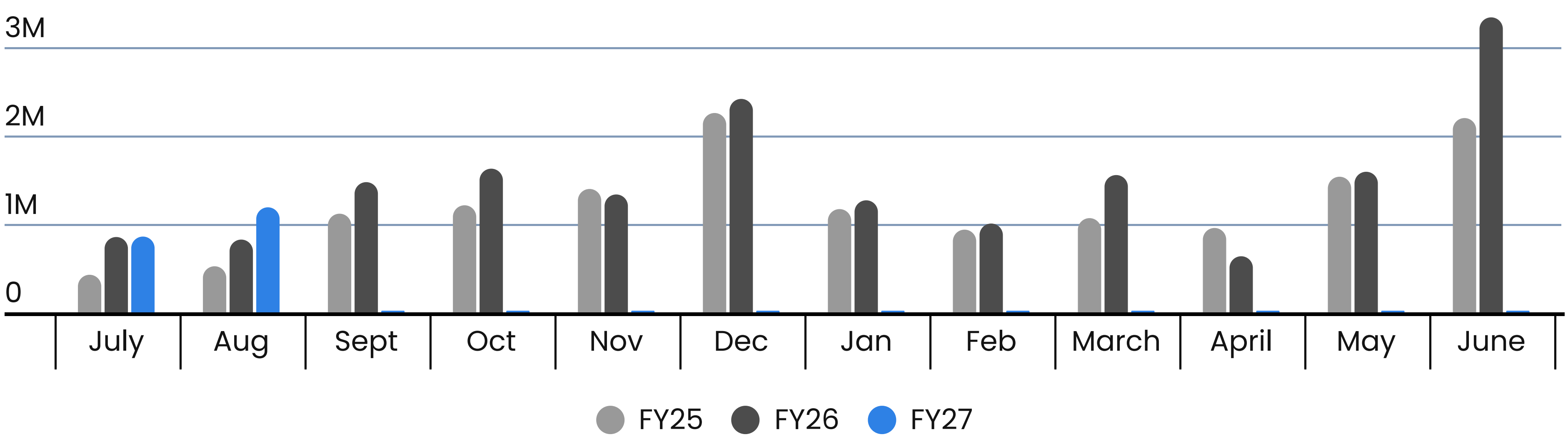
Cash Flow Report

Illuminate

Revenues Received by Month vs. Prior Years



Expenditures Paid by Month vs. Prior Years



August 2026 Report - Data as of September 11, 2026. All figures are rounded to the nearest thousand.

Fund Balance Report

Fund	Beginning Balance	Revenues YTD	Expenses YTD	Transfers - Other	Ending Balance
Education	2,379,000	506,000	1,027,000		1,858,000
Operations and Maintenance	220,000	71,000	148,000		143,000
Transportation	495,000	13,000	32,000		476,000
Working Cash	2,781,000	3,000	0		2,784,000
Total - Operating Funds	$5,875,000	$593,000	$1,207,000		$5,261,000
Bond and Interest	790,000	30,000	0		820,000
IMRF/Social Security	258,000	12,000	40,000		230,000
Capital Projects	4,007,000	0	793,000		3,214,000
Tort Immunity	5,000	0	0		5,000
Health/Life Safety	0	0	0		0
Total - Other Funds	$5,060,000	$42,000	$833,000		$4,269,000
Total - All Funds	$10,935,000	$635,000	$2,040,000		$9,530,000

Laura Kriha <lkriha@palos128.org>

FOIA Reply Transportation Bid Record

1 message

Kim Anoman <kanoman@palos128.org> Mon, Aug 31, 2026 at 11:29 AM
To: manderson@midwestbussales.com
Cc: Laura Kriha <lkriha@palos128.org>

Per your FOIA request below, we have not been out to bid from 2022-2025.

Attached are our contracts from this time period that we have on file.

If you have any questions, please let us know.

Dear FOIA Officer:

Pursuant to the Illinois Freedom of Information Act, 5 ILCS 140, I request copies of the following public records of Palos Heights SD 128:

- The Transportation Bid Documents for the July 2022 - June 2025 term and any successor solicitation (2025-2028), including the bid tabulation, all bidder responses, and the award recommendation
- - The executed transportation services contract for each of those terms, with rate schedules

Electronic copies (PDF by email) are preferred and will minimize copying costs. In accordance with Section 3.1 of the Act, please note that this request is made for a commercial purpose. If the fees to fulfill this request will exceed $25, please contact me with an estimate before proceeding.

If any portion of this request is denied, please cite the specific statutory exemption relied upon and advise me of my right to review. Thank you for your assistance.

Sincerely,
Marlon Anderson | Chicagoland Sales Representative
Midwest Bus Sales
manderson@midwestbussales.com | (217) 716-0130

Transportation Contract 24-26

23-24 Transportation Contract

Kim Anoman
Business Manager
Palos Heights School District #128
708-597-9040

Laura Kriha <lkriha@palos128.org>

FOIA request reply

1 message

Kim Anoman <kanoman@palos128.org> Tue, Sep 8, 2026 at 11:53 AM
To: contact@educatorsupportnetwork.org, Laura Kriha <lkriha@palos128.org>

Hi,

Per your FOIA request below, below are the extensions and phone number to our District Administrative Office.

Dear Records Officer,

Pursuant to the **Illinois Freedom of Information Act (FOIA)** – *5 ILCS 140/1 et seq.*, I respectfully request copies of any existing records showing **district-issued direct work telephone numbers, direct dial lines, or work extensions** for employees currently serving in the district's **Central Office / District Administration Office**.

This request is limited to **official district work contact numbers only**. I am not requesting personal cell phone numbers, home phone numbers, or privately maintained contact information.

If this information is maintained in a staff directory, central office phone list, internal contact list, telecommunications record, or similar existing record, an electronic copy is sufficient.

If any portion is denied, please cite the specific statutory basis and release all reasonably segregable non-exempt portions.

This request is made for non-commercial, informational purposes. Electronic delivery by email is preferred.

Sincerely,
CT Mills
Public Info Access LLC

Main phone line 708-597-9040.
Dr. Jason Smit - Superintendent ext 1104
Laura Kriha - Asst to Supt ext 1102
Kim Anoman - Business Manager ext 1103
Janet Davis - Account Payable ext. 1101
Mary Kate Moroney - Asst Supt ext. 5138

Kim Anoman
Business Manager
Palos Heights School District #128
708-597-9040

Laura Kriha <lkriha@palos128.org>

FOIA Request reply

1 message

Kim Anoman <kanoman@palos128.org> Tue, Sep 8, 2026 at 2:40 PM
To: finn@databranchus.com, flora.booth@thedatabranch.com, Laura Kriha <lkriha@palos128.org>

Per the FOIA request below, we do not have any documentation for the vendors listed.

From: **Finn Gallagher** <finn@databranchus.com>
Date: Fri, Jul 10, 2026 at 11:57 AM
Subject: FOIA Request - Palos Heights School District No. 128 [Ref: Flora Booth]
To: mbrownlow@palos128.org <mbrownlow@palos128.org>
Cc: flora.booth@thedatabranch.com <flora.booth@thedatabranch.com>

Hello,

The Data Branch is submitting a public records request for records relating to vendor purchases.

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140)

Scope of Request:

All products from: Centegix, Raptor Technologies, Singlewire, Boxlight, Quicklert, Vivi, Audio Enhancement, CareHawk, Valcom.

We aim to find records from 2022 to now that would reflect the pricing structure of any engagement with the above vendors. This may include subscription or licensing terms, implementation fees, and/or per-unit costs.

This request covers records such as:

- Contracts, service agreements, order forms
- Purchase orders relating to the listed vendors
- RFP or solicitation documents
- Task orders issued against cooperative purchasing agreements

We are glad to accept records in whatever format your office finds easiest to produce, including:

- Spreadsheet exports (preferred)
- PDF or Word documents
- Standard ERP or finance system reports
- Any summary-level purchasing records already maintained by your office

Should any portion of the requested records be exempt from disclosure, please release the segregable non-exempt portions.

This request *is* for commercial purposes. We are happy to comply with all applicable policies and procedures Palos Heights School District No. 128 has in place to handle FOIA requests, and are willing to narrow down, clarify, or adjust the request to make fulfillment easier for your office.

Records should be sent to Flora Booth, who handles intake on behalf of The Data Branch, at the following:

Email: flora.booth@thedatabranch.com

Phone: (302) 585-3132

Address: 1111B S Governors Ave STE 21033, Dover, DE 19904

We appreciate your help and look forward to a prompt response. If this request belongs with another agency or department, please forward it to the appropriate custodian or let us know. Thank you for your cooperation.

Sincerely,

Finn Gallagher

The Data Branch

Kim Anoman
Business Manager
Palos Heights School District #128
708-597-9040

Laura Kriha <lkriha@palos128.org>

FOIA request reply

1 message

Kim Anoman <kanoman@palos128.org> Tue, Sep 8, 2026 at 2:32 PM
To: olivia@databranchusa.com, audra.flood@thedatabranch.com, Laura Kriha <lkriha@palos128.org>

Per your FOIA request below, we do not have any documentation for the vendors listed.

From: **Olivia Sherwood** <olivia@databranchusa.com>
Date: Fri, Jul 10, 2026 at 10:37 AM
Subject: FOIA Request - Palos Heights School District No. 128 [Ref: Audra Flood]
To: mbrownlow@palos128.org <mbrownlow@palos128.org>
Cc: audra.flood@thedatabranch.com <audra.flood@thedatabranch.com>

Hello,

The Data Branch is submitting a public records request for vendor procurement records.

Pursuant to the Illinois Freedom of Information Act (5 ILCS 140)

Scope of Request:

All products from: Rapid Identity, Tools4Ever, Classlink, Clever, Learn21, ManageAD, Tenfold Security, CPSI Publishing.

We are interested in records from 2022 to now that document the financial terms of any engagement with the vendors listed above. Where available, this may include per-unit pricing, subscription or licensing fees, and any implementation or onboarding costs.

Specifically, we are seeking:

- Contracts, service agreements, or order forms
- Purchase orders tied to the listed vendors
- RFP or solicitation documents
- Task orders issued against cooperative purchasing agreements

We are flexible on format and can accept records in whichever way your office already keeps them, such as:

- Spreadsheet exports (preferred)
- PDF or Word documents
- Standard ERP or finance system reports
- Any existing summary-level purchasing records your office already maintains

If portions of the requested records are exempt from disclosure, please provide all segregable non-exempt portions.

This request *is* being submitted for commercial purposes. We are willing to work within whatever procedures Palos Heights School District No. 128 uses for handling such requests, and are happy to clarify, narrow, or adjust the scope to reduce the burden on your office.

Please send records to my colleague Audra Flood (who handles record intake) at the following:

Email: audra.flood@thedatabranch.com

Phone: (302) 585-3132

Address: 1111B S Governors Ave STE 21033, Dover, DE 19904

We look forward to your timely response and appreciate your attention to this request. Should it have been directed to the wrong agency or department, please advise or pass it along to the appropriate custodian. Thank you for your cooperation.

Thank you,

Olivia Sherwood

The Data Branch Research Team

Kim Anoman
Business Manager

Palos Heights School District #128
708-597-9040