



2025-26 TENTATIVE BUDGET

Maine Township High School District 207

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Maine Township High School District 207**2025-26 Tentative Budget**

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MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2025-26

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2025-26 Budget has a surplus of about 6% of expenditures. The District has been consistently striving to keep expenditure increases to less than the Consumer Price Index. This was largely achieved due to savings from teacher retirements and staff turnover. Much of the surplus will go toward funding the next Five-Year Facility Plan. Revenue increases were primarily related to property taxes and interest income.

Budgeted revenue increased by \$9.7 million or 4.7%. This increase was almost exclusively related to investment income. Property taxes increased 3.4% on existing property due to the 2023 CPI that impacted the 2024 tax levy that is collected in 2025-26. The budget for property taxes only increased by 1.1% as a result of refunds increasing by \$3 million reducing the overall collection amount. Investment income is budgeted to increase by \$9 million. During the past few years the investment income was offset by a paper market to value adjustment that eliminated the revenue. The market and value on the portfolio is projected to be similar for 2025-26 allowing for the recognition of \$9 million in revenue.

Revenue from the State is budgeted to be flat with the exception of the STEP grant, which has been replaced with the Federal PECT grant. The largest source of State revenue is from the Evidence Based Funding Formula and the District's revenue will be flat as part of a hold harmless formula. Many of the remaining State funding is an estimated amount based on the 2024-25 actuals, as the allocations have not been released.

Federal revenues will be increasing based on the PECT grant, but this increase has been partially offset by a small decrease in the estimated Title grants.

The Maine Township High School District 207 2025-26 Budget for expenditures are projected to increase \$4.3 million or 2.2% (all funds). Salary increases have remained under to the CPI, even though the District added 2.3 additional positions. The small increase was achieved through savings on retiree replacements and staffing turnover. The additional positions were added to address student needs in the special education, student services and human resources area. The District has salary metrics that provide long-term savings from turn-over.

Employee Benefits continue to be high with about a 15% mid-year increase in medical premiums. This increase was offset by TRS leaving their rates the same for 2025-26. The District has metrics to help control the cost of medical insurance increases, but claims have continued to increase over the past few years.

Purchased Services increased in areas such as architectural fees for the Five-Year Facility Plan, the expanded security camera system and strategic planning. These increases were offset by transportation savings due to a new transportation provider.

Capital spending in the Capital Projects Fund increased with phase 1 of the door security project. Other projects include a water main replacement, parking lot maintenance, replacement track at Maine East and are funded in the Operations and Maintenance Fund. The Health Life Safety Fund will cover the cost for partial roof replacement at Maine South.

The District has spent several years planning for the end of the COVID-19 relief funds, by spending the majority of the funds on one-time items. In addition, the District has built the capacity within the Operations & Maintenance Fund and the Capital Projects Fund to pay for the next Five-Year Facility Master Plan. That plan will require additional expenditure increases in the next few years. Greater than anticipated retiree replacement savings and savings from staff turnover allowed the District to hire needed positions while maintaining overall increases at less than CPI.

Additional details on the revenues and expenditures of each Fund are provided within the 2025-26 Budget document. Maine Township High School District 207's 2025-26 Budget is the result of a significant amount of work by the entire District.

Maine Township High School District 207
2025-26 Tentative Budget

	Projected Fund Balance 6/30/24	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/25	Surplus (Deficit)
Operating Funds							
Education:	\$ 127,181,427	\$ 140,948,255	\$ -	\$ 135,878,593	\$ -	\$ 132,251,089	\$ 5,069,662
Operations & Maintenance:	\$ 32,740,536	\$ 25,429,300		\$ 21,340,301		\$ 36,829,535	\$ 4,088,999
Transportation:	\$ 4,549,300	\$ 4,917,000		\$ 4,144,730		\$ 5,321,570	\$ 772,270
Operating Fund Totals	\$ 164,471,263	\$ 171,294,555	\$ -	\$ 161,363,624	\$ -	\$ 174,402,194	\$ 9,930,931
IMRF/FICA:	\$ 9,317,420	\$ 3,897,940	\$ -	\$ 3,960,130		\$ 9,255,230	\$ (62,190)
Health Life Saffey:	\$ 3,703,500	\$ 2,565,330		\$ 2,431,700		\$ 3,837,130	\$ 133,630
Tort Immunity:	\$ 747,700	\$ 2,309,400		\$ 1,990,600		\$ 1,066,500	\$ 318,800
Other Funds Sub-Total	\$ 13,768,620	\$ 8,772,670	\$ -	\$ 8,382,430	\$ -	\$ 14,158,860	\$ 390,240
Sub-Total Funds	\$ 178,239,883	\$ 180,067,225	\$ -	\$ 169,746,054	\$ -	\$ 188,561,054	\$ 10,321,171
Capital Projects:	\$ 28,170,000	\$ 6,415,000		\$ 3,537,710		\$ 31,047,290	\$ 2,877,290
Self Insurance:	\$ 11,193,140	\$ 20,535,320		\$ 19,875,900		\$ 11,852,560	\$ 659,420
Debt Service:	\$ 6,837,170	\$ 13,250,600		\$ 12,798,520		\$ 7,289,250	\$ 452,080
TOTAL ALL FUNDS	\$ 224,440,193	\$ 220,268,145	\$ -	\$ 205,958,184	\$ -	\$ 238,750,154	\$ 14,309,961

EDUCATIONAL FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
LOCAL SOURCES	\$ 115,440,070	\$ 122,355,929	\$ 121,161,300	\$ 120,263,628	\$ 126,164,240	\$ 5,002,940	4.13%
STUDENT ACTIVITY	\$ 2,100,000	\$ -	\$ 2,100,000		\$ 2,100,000	\$ -	0.00%
STATE SOURCES	\$ 7,444,720	\$ 7,465,222	\$ 7,438,230	\$ 6,436,216	\$ 7,076,230	\$ (362,000)	-4.87%
FEDERAL SOURCES	\$ 10,098,690	\$ 9,554,098	\$ 5,381,375	\$ 5,553,466	\$ 5,607,785	\$ 226,410	4.21%
	\$ 135,083,480	\$ 139,375,249	\$ 136,080,905	\$ 132,253,310	\$ 140,948,255	\$ 4,867,350	3.58%
SALARIES	\$ 92,753,779	\$ 90,958,079	\$ 97,053,445	\$ 82,064,003	\$ 98,222,567	\$ 1,169,122	1.20%
EMPLOYEE BENEFITS	\$ 14,042,890	\$ 12,988,430	\$ 15,314,630	\$ 12,792,907	\$ 16,150,475	\$ 835,845	5.46%
PURCHASED SERVICES	\$ 9,074,806	\$ 4,976,409	\$ 4,462,362	\$ 4,256,926	\$ 4,684,650	\$ 222,288	4.98%
SUPPLIES	\$ 6,632,406	\$ 6,177,769	\$ 7,566,220	\$ 6,907,014	\$ 7,084,479	\$ (481,741)	-6.37%
CAPITAL OUTLAY/EQUIPMENT	\$ 1,052,190	\$ 5,221,282	\$ 248,760	\$ 406,983	\$ 510,925	\$ 262,165	105.39%
TUITION/OTHER OBJECTS	\$ 7,270,280	\$ 6,153,731	\$ 7,155,611	\$ 5,714,413	\$ 7,072,997	\$ (82,614)	-1.15%
STUDENT ACTIVITY	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%
NON-CAPITALIZED EQUIPMENT	\$ 37,259	\$ 35,331	\$ 8,450	\$ 46,375	\$ 52,500	\$ 44,050	521.30%
CONTINGENCY	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%
TRANSFERS TO OTHER FUNDS	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	0.00%
	\$ 135,513,610	\$ 128,811,031	\$ 134,159,478	\$ 112,188,621	\$ 135,878,593	\$ 1,719,115	1.28%

EDUCATIONAL FUND REVENUE

Property Taxes – Property taxes decreased slightly because property tax refunds grew by over \$2,000,000 and property taxes were reallocated to other funds.

Corporate Personal Property Replacement Tax – Corporate Personal Property Taxes have increased sharply in recent years and now are declining. The District has shifted this revenue to the Capital Projects Fund as it prepares for the next Five-Year Facilities Master Plan.

Summer School Tuition – The increase is based on an increase in summer athletic camps, which have continued to increase enrollment in the post COVID-19 era. Athletic camps are run at a break-even level; therefore, expenditures increase as revenue increases.

Interest on Investments – Investment income is budgeted at \$6 million due to the end of year market to value adjustment now approximating the carrying amount, this adjustment is a paper loss or gain, as the District holds investments to maturity. For the past several years, this adjustment has been negative.

Food Service – This is a payment that the District receives from the food service company per the food service contract. The decrease is due to the free and reduced meals continuing to grow and exceeding the \$270,760 amount that is covered by Quest. The value of meals over the \$270,760 allowance reduces the revenue received from Quest.

Athletic Admissions – The increase is based on last year's attendance increasing.

Bus Passes/Parking Stickers – The decrease is based on the District agreeing to cover the cost of students on fee waiver that live greater than 1 mile from school.

Student Activity Revenue – GASB#84 states that the revenues and expenditures from any student activity fund that has administrative involvement no longer qualifies as a fiduciary fund and must be accounted for in the Education Fund. Following the recommendation of the District auditors, the District will be providing a once a year entry for the total revenues of the student activity funds in this area. The day to day tracking and accounting for activities funds will not change.

Contributions – The decrease is an estimate based on current known contributions. This amount varies from year to year.

Child Care – This is the fee that parents pay to attend the part-time pre-school program that is offered as a student course. Maine East has a reduced schedule and does not charge a fee.

Tax Increment Financing Payment – The District receives a base payment of \$200,000, but also receives the tuition costs for students residing in new TIF housing. The increase is due to an increase in the base payment that provides a greater payment towards the expiration of the TIF.

Drivers Education – The vast majority of students who take Driver Education at the schools are on fee waivers, but there has been an increase in the number of students that are paying. The fee remains at \$350.

Chicagoland Coaching Center – This conference will no longer be offered. Both the revenue and expenditures have been eliminated.

Other Revenue – The budget includes Pepsi commissions and the P-Card rebate. The 2024-25 actual included one-time revenues from the JUUL lawsuit.

Evidence Based Funding – In 2017-18, the State released the new funding amounts under the new State funding formula. This amount replaced General State Aid, English Learner Education, Special Education Personnel, Special Education Funding for Children and Special Education Summer School. Because the District is a high local wealth District, the District will continue to receive the funds based on the 2016-17 allocations without any increase.

Special Education Private Facility – This area is based on the total requests from all schools and the State allocation. The current budget is based on past collections and represents a small reimbursement for students attending private facilities, which has increased. State allocations will not be received in time to include in the budget.

Driver's Education – The District offered limited Driver's Education in the summer of 2024, which resulted in a decrease in the reimbursement.

SBHC Grants – The District received an increase in the grant based on the number of students served at the new Maine West location.

STEP Grant – This grant was replaced by the PECT Grant, which is Federal revenue.

ARPA IL Youth Investment Grant – This is a new grant and will provide paid student internships. The Career team found that this grant was not a good match for the program and therefore did not renew the grant.

Special Milk – This program allows the District to reduce the price of milk to encourage student consumption. The budget is based on the historical amount received.

Title I – The decrease is a tentative amount based on our estimated data.

IDEA Flow-Through & Room & Board – The decrease is a tentative amount and reflects the District spending carry over funds. This area will be updated once final allocations are received.

EFC E-Rate – This is a temporary Federal Program for 2024-25. The 2025-26 amount reflects the traditional amount received.

Title III LIPLEPS – The decrease is a tentative amount and reflects the District spending carry over funds of \$40,000 in 2024-25.

Title II Teacher Quality – The decrease is a tentative amount and reflects the District spending carry over funds in 2024-25.

Dept of Rehabilitation Services – This was replaced with the PECT grant.

PECT Grant – This replaces the STEP grant and the DRS grant. These funds are based on the District meeting criteria established for special education student's vocational goals.

Federal Misc. Grants – This area is used when the State pays the SBHC funds with Federal money. The grant amount is budgeted as State revenue.

Federal Emergency Relief – This program provides some emergency funds for Covid-19 related expenses. These funds must be completely expended in 2024-25, at which time this program will end. The remaining budget for 2025-26 is the Workforce grant.

	2023-24	2024-25	2024-25	2025-26		%
	ACTUAL	BUDGET	YEAR TO DATE	BUDGET	CHANGE	CHANGE
EDUCATIONAL FUND PROPERTY TAXES:	\$ 109,092,236	\$ 114,710,000	\$ 108,935,883	\$ 115,682,090	\$ 972,090	0.85%
SPECIAL EDUCATION PROPERTY TAXES:	\$ 1,949,153	\$ 1,904,500	\$ 1,841,957	\$ 1,799,850	\$ (104,650)	-5.49%
CORPORATE PER/PROPERTY TAX:	\$ 5,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ (2,000,000)	-100.00%
OUT OF DISTRICT TUITION:	\$ 5,148	\$ -	\$ -	\$ -	\$ -	0.00%
SUMMER SCHOOL TUITION:	\$ 711,767	\$ 661,000	\$ 552,513	\$ 675,000	\$ 14,000	2.12%
INTEREST ON INVESTMENTS	\$ 5,562,704	\$ -	\$ 4,680,379	\$ 6,000,000	\$ 6,000,000	100.00%
FOOD SERVICE:	\$ 74,935	\$ 140,000	\$ 42,177	\$ 130,000	\$ (10,000)	-7.14%
ATHLETIC ADMISSIONS:	\$ 96,614	\$ 86,900	\$ 107,599	\$ 102,600	\$ 15,700	18.07%
ID & TRANSCRIPT FEES:	\$ 1,377	\$ 1,400	\$ 1,278	\$ 1,400	\$ -	0.00%
SCHOOL RESOURCE FEES AND SUPPLIES:	\$ 1,160,669	\$ 1,157,000	\$ 1,174,109	\$ 1,192,000	\$ 35,000	3.03%
BUS PASSES:	\$ 22,297	\$ 24,100	\$ 30,920	\$ 17,100	\$ (7,000)	-29.05%
STUDENT ACTIVITY REVENUE:	\$ 2,812,018	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%
RENTALS:	\$ 46,379	\$ 33,000	\$ 44,356	\$ 31,200	\$ (1,800)	-5.45%
CONTRIBUTIONS:	\$ 59,610	\$ 60,000	\$ 72,081	\$ 50,000	\$ (10,000)	-16.67%
PRESCHOOL REVENUE:	\$ 6,600	\$ 6,200	\$ 7,800	\$ 8,100	\$ 1,900	30.65%
SERVICES PROVIDED OTHER DIST:	\$ 2,390	\$ 2,000	\$ 2,261	\$ 2,100	\$ 100	5.00%
REFUND OF PRIOR YEARS EXPEND:	\$ 55,758	\$ 10,000	\$ 69,936	\$ 25,000	\$ 15,000	150.00%
TAX INCREMENT FINANCING PAYMENT:	\$ 267,814	\$ 300,000	\$ 243,841	\$ 320,000	\$ 20,000	6.67%
DRIVERS EDUCATION:	\$ 31,255	\$ 33,000	\$ 29,300	\$ 34,600	\$ 1,600	4.85%
CHICAGOLAND COACHING CENTER:	\$ 27,361	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FISCAL SERVICES:	\$ 7,040	\$ 9,200	\$ 7,112	\$ 9,200	\$ -	0.00%
HEALTH CENTER SVC FEE:	\$ 560	\$ 1,000	\$ 445	\$ 1,000	\$ -	0.00%
OTHER REVENUE:	\$ 145,521	\$ 22,000	\$ 122,572	\$ 83,000	\$ 61,000	277.27%
*REVENUE FROM LOCAL SOURCES	\$ 127,139,206	\$ 123,261,300	\$ 119,966,519	\$ 128,264,240	\$ 5,002,940	4.06%

EVIDENCE BASED FUNDING:	\$	5,633,553	\$	5,610,000	\$	5,127,340	\$	5,610,000	\$	-	0.00%
SPECIAL EDUCATION PRIVATE FACILITY:	\$	770,879	\$	790,000	\$	608,289	\$	820,000	\$	30,000	3.80%
OPRPHAN/INDIVIDUAL:	\$	187,973	\$	190,000	\$	67,244	\$	80,000	\$	(110,000)	-57.89%
ORPHAN INDIV SUMMER SCHOOL:	\$	19,543	\$	19,500	\$	-	\$	-	\$	(19,500)	-100.00%
CAREER AND TECHNICAL EDUCATION:	\$	345,832	\$	274,530	\$	300,390	\$	285,430	\$	10,900	3.97%
DRIVER EDUCATION:	\$	76,242	\$	75,000	\$	39,947	\$	35,000	\$	(40,000)	-53.33%
LIBRARY GRANT:	\$	5,388							\$	-	#DIV/0!
TUITION ORPHAN 18-3:	\$	-	\$	-					\$	-	#DIV/0!
SBHC GRANT:	\$	-	\$	123,200	\$	-	\$	245,800	\$	122,600	99.51%
STEP GRANT:	\$	333,700	\$	322,000	\$	215,475	\$	-	\$	(322,000)	-100.00%
ARPA IL YOUTH INVESTMENT:	\$	2,707	\$	-	\$	18,064			\$	-	#DIV/0!
SBHC ADDITIONAL GRANT:			\$	34,000					\$	(34,000)	-100.00%
MISC STATE					\$	-	\$	-			
SBHC LEGACY GRANT:	\$	58,810							\$	-	0.00%
*REVENUE FROM STATE SOURCES	\$	7,434,627	\$	7,438,230	\$	6,376,749	\$	7,076,230	\$	(362,000)	-4.87%
SPECIAL MILK	\$	31,829	\$	35,000	\$	37,674	\$	38,000	\$	3,000	8.57%
TITLE I LOW INCOME	\$	939,707	\$	920,000	\$	867,841	\$	898,090	\$	(21,910)	-2.38%
TITLE IVA STUDENT SUPPORT & AC	\$	87,948	\$	73,500	\$	66,820	\$	101,500	\$	28,000	38.10%
IDEA FLOW-THROUGH	\$	1,795,828	\$	2,307,500	\$	1,905,279	\$	2,109,900	\$	(197,600)	-8.56% Special Educator
IDEA ROOM & BOARD	\$	287,616	\$	220,000	\$	480,070	\$	520,000	\$	300,000	136.36% Special Educator
CARL PERKINS TITLE IIC SECONDA	\$	148,715	\$	167,330	\$	132,992	\$	163,155	\$	(4,175)	-2.50% CTE Equipment
EFC E-RATE	\$	250,970	\$	52,000	\$	372,682	\$	12,000	\$	(40,000)	-76.92% Going away was l
TITLE III	\$	79,287	\$	146,725	\$	112,097	\$	133,650	\$	(13,075)	-8.91% ELL Program
TITLE II TEACHER QUALITY	\$	103,417	\$	277,500	\$	195,387	\$	225,400	\$	(52,100)	-18.77% Mostly teacher tr
DEPT OF REHABILITATION SVCS	\$	129,340	\$	129,340	\$	107,784	\$	-	\$	(129,340)	-100.00% Special Educator
MEDICAID MATCHING	\$	95,611	\$	140,000	\$	171,515	\$	140,000	\$	-	0.00% Medicaid paymen
MEDICAID	\$	474,225	\$	430,000	\$	471,686	\$	470,000	\$	40,000	9.30% Medicaid paymen
SBHC MEDICAID	\$	44,901	\$	25,000	\$	40,813	\$	40,000	\$	15,000	60.00% Medicaid paymen
PECT GRANT							\$	451,340	\$	451,340	100.00%
FEDERAL MISC GRANTS	\$	-	\$	-	\$	242,784	\$	-	\$	-	-100.00% SBHC
FEDERAL AID	\$	5,055,431	\$	457,480	\$	5,101,462	\$	304,750	\$	(152,730)	-33.39% Covid ESSR going
*REVENUE FROM FEDERAL SOURCES	\$	9,524,825	\$	5,381,375	\$	10,306,886	\$	5,607,785	\$	226,410	4.21%
*TOTAL EDUCATION FUND REVENUE	\$	144,098,658	\$	136,080,905	\$	136,650,154	\$	140,948,255	\$	4,867,350	3.58%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 1.44%. The actual salary increases ranged from 3% to over 5%. The District's staffing was down by 5.6 teachers. Several areas including reading and multi-lingual programing continue to be evaluated. Some of this reduction was a rebalancing of the 9.4 added positions that occurred in 2024-25. In addition, the District saw retirement savings on 6 retirees, as well as turnover savings from 3 additional teacher.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year.

Supplies & Materials – The decrease is the result of a decrease in the technology supplies, in 2024-25 the technology department replaced a large number of switches and staff laptops. This decrease was offset by an increase in textbooks and instructional software.

Capital Outlay – The budget includes the replacement of a kiln at Maine South and musical instrument storage at Maine West.

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 45,042,581	\$ 44,124,109	\$ 46,490,967	\$ 38,768,878	\$ 47,160,911	\$ 669,944	1.44%
EMPLOYEE BENEFITS	\$ 5,963,920	\$ 5,513,052	\$ 6,604,550	\$ 5,485,098	\$ 6,985,170	\$ 380,620	5.76%
PURCHASED SERVICES	\$ 1,400,790	\$ 1,151,381	\$ 903,370	\$ 906,549	\$ 921,175	\$ 17,805	1.97%
SUPPLIES & MATERIALS	\$ 5,038,660	\$ 4,761,394	\$ 5,882,780	\$ 5,575,057	\$ 5,608,145	\$ (274,635)	-4.67%
CAPITAL OUTLAY	\$ -		\$ 20,080	\$ 41,100	\$ 38,425	\$ 18,345	91.36%
OTHER OBJECTS/TUITION	\$ 495,470	\$ 459,407	\$ 508,580	\$ 426,486	\$ 488,135	\$ (20,445)	-4.02%
NON-CAPITALIZED EQUIP	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100.00%
REGULAR PROGRAMS	\$ 57,941,421	\$ 56,009,343	\$ 60,410,327	\$ 51,203,168	\$ 61,231,961	\$ 791,634	1.31%

FUNCTION 1200

Special Education Programs

Salaries – This area saw an increase of 2.6 new special education teachers. The budget includes a decrease of 3 teacher assistants, but student placements have not been finalized and this may result in an increase

Employee Benefits – In addition to the new positions, medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year. This increase was offset by several staff members that have switched medical coverage.

Purchased Services – The District contracted with an entity for visually impaired students after being unable to find a staff member to fill this position. The budget for these services was increased based on additional student needs. In addition, the District expanded some of the special education software programs.

Supplies – The decrease is due to the District reallocating the funds to cover the increase in purchased services.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 11,411,780	\$ 11,259,780	\$ 12,715,715	\$ 10,223,815	\$ 13,043,273	\$ 327,558	2.58%
EMPLOYEE BENEFITS	\$ 2,238,570	\$ 1,985,546	\$ 2,446,600	\$ 1,889,321	\$ 2,475,340	\$ 28,740	1.17%
PURCHASED SERVICES	\$ 210,996	\$ 315,251	\$ 248,577	\$ 303,139	\$ 347,100	\$ 98,523	39.63%
SUPPLIES & MATERIALS	\$ 304,866	\$ 125,297	\$ 250,300	\$ 86,622	\$ 155,380	\$ (94,920)	-37.92%
CAPITAL OUTLAY	\$ 9,000	\$ -	\$ -	\$ 9,995	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION		\$ -				\$ -	0.00%
NON-CAPITALIZED EQUIP	\$ 24,999	\$ 13,659	\$ -	\$ 5,932		\$ -	0.00%
SPECIAL EDUCATION PROG	\$ 14,200,211	\$ 13,699,533	\$ 15,661,192	\$ 12,518,824	\$ 16,021,093	\$ 359,901	2.30%

FUNCTION 1400

Vocational Programs

Salaries – This area saw an increase of 1.7 teachers. Salary increases ranged from 3% to 5%.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year.

Purchased Services – The increase is due to additional software for virtual reality that is funded through a Rivers grant.

Supplies – The decrease in supplies is due to the Career Education and Technical grant allocating less to supplies and more to capital outlay.

Non-Capitalized Equipment – The increase is due to the Career Education and Technical grant allocating more grant funds equipment for the manufacturing labs.

Other Objects – The increase is due to an increase in refreshments for the Career Team and will be funded from a Foundation grant.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 6,288,520	\$ 6,177,076	\$ 6,429,022	\$ 5,495,874	\$ 6,908,342	\$ 479,320	7.46%
EMPLOYEE BENEFITS	\$ 891,250	\$ 802,159	\$ 888,060	\$ 740,784	\$ 974,410	\$ 86,350	9.72%
PURCHASED SERVICES	\$ 61,350	\$ 18,176	\$ 84,560	\$ 69,353	\$ 181,085	\$ 96,525	114.15%
SUPPLIES & MATERIALS	\$ 326,110	\$ 288,665	\$ 397,975	\$ 307,525	\$ 312,970	\$ (85,005)	-21.36%
CAPITAL OUTLAY	\$ 142,190	\$ 208,566	\$ 85,090	\$ 35,184	\$ 80,000	\$ (5,090)	-5.98%
OTHER OBJECTS/TUITION	\$ 25,840	\$ 26,084	\$ 27,650	\$ 23,727	\$ 26,660	\$ (990)	-3.58%
NON-CAPITALIZED EQUIP	\$ 12,260	\$ 19,972	\$ 8,450	\$ 40,443	\$ 22,500	\$ 14,050	166.27%
VOCATIONAL PROGRAMS	\$ 7,747,520	\$ 7,540,698	\$ 7,920,807	\$ 6,712,890	\$ 8,505,967	\$ 585,160	7.39%

FUNCTION 1500

Interscholastic Programs

Salaries – The District is hiring an additional athletic training based on the needs of the program and to match the staffing levels that were provided by Athletico.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year. The majority of the benefit expenses are for TRS on coaching positions. Part-time coaches and non-certified coaches receive social security, which is charged to the IMRF Fund.

Purchased Services – The District will be contracting with a new provider for residents to cover Maine East and Maine West. This will save the District \$20,000.

Proceeds from tournaments are deposited into the Other Objects area, but are spent in a variety of areas including purchased services and supplies.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 4,060,600	\$ 4,059,906	\$ 4,187,066	\$ 4,139,586	\$ 4,285,954	\$ 98,888	2.36%
EMPLOYEE BENEFITS	\$ 232,620	\$ 210,825	\$ 244,330	\$ 207,143	\$ 236,550	\$ (7,780)	-3.18%
PURCHASED SERVICES	\$ 324,260	\$ 398,175	\$ 379,940	\$ 425,803	\$ 353,910	\$ (26,030)	-6.85%
SUPPLIES & MATERIALS	\$ 219,920	\$ 291,603	\$ 247,075	\$ 306,369	\$ 251,590	\$ 4,515	1.83%
CAPITAL OUTLAY	\$ -	\$ (27,000)	\$ 23,590	\$ 48,338		\$ (23,590)	-100.00%
OTHER OBJECTS/TUITION	\$ 39,930	\$ (71,292)	\$ 40,505	\$ (31,662)	\$ 43,150	\$ 2,645	6.53%
INTERSCHOLASTIC PROG	\$ 4,877,330	\$ 4,862,217	\$ 5,122,506	\$ 5,095,577	\$ 5,171,154	\$ 48,648	0.95%

FUNCTION 1600

Summer School Programs

The District will continue to provide credit recovery in summer school at no cost to families. This was funded through the ESSER funds, but now will be funded through a combination of Title I and local funds. Athletic summer camps continue to increase to pre-pandemic levels. Because summer camps are cost neutral higher participation does not impact the surplus or deficit.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 478,000	\$ 681,616	\$ 577,500	\$ 246,924	\$ 524,500	\$ (53,000)	-9.18%
EMPLOYEE BENEFITS	\$ 3,140	\$ 4,401	\$ 2,660	\$ 1,278	\$ 2,300	\$ (360)	-13.53%
PURCHASED SERVICES	\$ 28,600	\$ 11,733	\$ 9,250	\$ 27,285	\$ 24,200	\$ 14,950	161.62%
SUPPLIES & MATERIALS	\$ 60,900	\$ 114,970	\$ 97,640	\$ 97,956	\$ 96,900	\$ (740)	-0.76%
OTHER OBJECTS/TUITION	\$ 130	\$ -	\$ 200		\$ 580	\$ 380	190.00%
SUMMER SCHOOL PROG	\$ 570,770	\$ 812,720	\$ 687,250	\$ 373,443	\$ 648,480	\$ (38,770)	-5.64%

FUNCTION 1700

Drivers Education Programs

Salaries – Staffing for driver's education is flat, the large difference is the result of more experienced teachers assigned to the program.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 341,006	\$ 334,660	\$ 341,313	\$ 269,753	\$ 253,344	\$ (87,969)	-25.77%
EMPLOYEE BENEFITS	\$ 89,830	\$ 58,186	\$ 72,560	\$ 57,765	\$ 78,380	\$ 5,820	8.02%
PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUPPLIES & MATERIALS	\$ 5,410	\$ 1,615	\$ 4,040	\$ 1,939	\$ 3,620	\$ (420)	-10.40%
CAPITAL OUTLAY	\$ -	\$ 161,139	\$ -			\$ -	0.00%
DRIVERS EDUCATION	\$ 436,246	\$ 555,600	\$ 417,913	\$ 329,457	\$ 335,344	\$ (82,569)	-19.76%

FUNCTION 1800

Multilingual Instructional Programs

Salaries – This area will decrease by .8 teachers, as these teachers will now be housed in the content area departments and are budgeted under instructional programs. Assignment of teacher's assistants to this area has not been finalized and may increase in the final budget. Several of the teacher assistant positions were not filled in 2024-25 and some were contracted with an outside provider.

Employee Benefits – The increase is based on the actual medical usage as well as a mid-year 15% increase in premiums.

Purchased Services – The increase is due to the Title III grant covering software costs for the implementation of the multilingual program.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,852,416	\$ 1,777,491	\$ 1,670,455	\$ 1,232,172	\$ 1,277,856	\$ (392,599)	-23.50%
EMPLOYEE BENEFITS	\$ 242,980	\$ 355,020	\$ 439,550	\$ 247,516	\$ 299,940	\$ (139,610)	-31.76%
PURCHASED SERVICES	\$ 20,000	\$ 14,418	\$ 34,500	\$ 135,312	\$ 51,000	\$ 16,500	47.83%
SUPPLIES & MATERIALS	\$ 9,400	\$ 7,722	\$ 11,000	\$ 4,620	\$ 10,000	\$ (1,000)	-9.09%
OTHER OBJECTS/TUITION			\$ 500	\$ -	\$ 500	\$ -	0.00%
MULTILINGUAL PROGRAMS	\$ 2,124,796	\$ 2,154,651	\$ 2,156,005	\$ 1,619,620	\$ 1,639,296	\$ (516,709)	-23.97%

FUNCTION 1900

Alternative Programs and Special Education Tuition Private Programs

Alternative Program Purchased Services ALOP program with the North Cook ECS and the program is funded by a North Cook grant.

Special Education Private Tuition is budgeted on a student-by-student basis and can vary based on the individual student programs. The cost of tuition per student ranges from \$45,000 to \$160,000 per year based on the individual needs of the student. The budget is based on placements for current students, as well as placements for incoming freshman. The increase is due to an increase in the tuition amounts and the student placements. Public placements have decreased and private placements have increased.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ -	\$ 3,925	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 3,645,200	\$ 2,992,596	\$ 3,557,804	\$ 3,148,828	\$ 4,269,027	\$ 711,223	19.99%
SPEC ED PRIV TUITION & ALT	\$ 3,645,200	\$ 2,996,521	\$ 3,557,804	\$ 3,148,828	\$ 4,269,027	\$ 711,223	19.99%

FUNCTION 1999

STUDENT ACTIVITIES

A recent statement from the Governmental Accounting Standard Board (GASB) requires school District to record revenues and expenditures from Student Activities in the Educational Fund. The District maintains detailed accounts for each student activity and records a journal entry once a year as part of the audit to comply with this Standard.

**OTHER OBJECTS/TUITION
STUDENT ACTIVITIES**

2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%
\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%

FUNCTION 2100

Supporting Services - Pupil

Salaries and Employee Benefits – The 2024-25 Budget included an MTSS Coordinator at Maine East and at Maine South. Neither of these positions were filled and they were not budgeted in 2025-26. This savings was offset by a new position Director of Student Services. This area also saw savings from the turnover of a number of positions.

Employee Benefits – The increase is due to a projected 15% mid-year increase in medical premiums.

Supplies – The increase is due to the IDEA grant allocation, unspent funds can carry-over and some furniture for student services.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 11,148,002	\$ 10,692,627	\$ 11,757,416	\$ 9,874,277	\$ 11,740,259	\$ (17,157)	-0.15%
EMPLOYEE BENEFITS	\$ 1,708,770	\$ 1,697,374	\$ 1,931,800	\$ 1,665,042	\$ 2,130,650	\$ 198,850	10.29%
PURCHASED SERVICES	\$ 330,860	\$ 193,457	\$ 294,280	\$ 195,092	\$ 283,800	\$ (10,480)	-3.56%
SUPPLIES & MATERIALS	\$ 57,810	\$ 37,779	\$ 50,950	\$ 28,891	\$ 77,120	\$ 26,170	51.36%
CAPITAL OUTLAY	\$ -	\$ 14,054	\$ -			\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 4,250	\$ 3,345	\$ 5,290	\$ 3,913	\$ 6,700	\$ 1,410	26.65%
NON-CAPITALIZED EQUIPMENT	\$ -	\$ 1,700	\$ -			\$ -	0.00%
SUPPORTING SERV-PUPIL	\$ 13,249,692	\$ 12,640,336	\$ 14,039,736	\$ 11,767,215	\$ 14,238,529	\$ 198,793	1.42%

FUNCTION 2200

Support Services – Instructional Staff

This area includes grants, the Learning Media Center, Assessments and Technology.

Salaries – The 2024-25 budget included a library position that was not filled. Actual raises were 3% to 7%.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year.

Supplies – The decrease is due to more technology supplies being budgeted in the instructional area and less in the support area.

Capital Outlay – The increase is due to each auditorium receiving a short-throw production projector. This is budgeted to cost \$100,000 per school.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 3,033,893	\$ 2,831,667	\$ 3,066,928	\$ 2,720,736	\$ 3,006,449	\$ (60,479)	-1.97%
EMPLOYEE BENEFITS	\$ 491,610	\$ 419,479	\$ 495,930	\$ 431,657	\$ 525,555	\$ 29,625	5.97%
PURCHASED SERVICES	\$ 906,530	\$ 772,205	\$ 1,074,900	\$ 896,189	\$ 1,150,510	\$ 75,610	7.03%
SUPPLIES & MATERIALS	\$ 317,130	\$ 296,246	\$ 277,620	\$ 254,784	\$ 210,754	\$ (66,866)	-24.09%
CAPITAL OUTLAY	\$ 891,000	\$ 862,401	\$ 110,000	\$ 272,366	\$ 390,000	\$ 280,000	254.55%
OTHER OBJECTS/TUITION	\$ 43,980	\$ 54,210	\$ 47,110	\$ 86,634	\$ 62,830	\$ 15,720	33.37%
SUPPORT SERV-INSTR STAFF	\$ 5,684,143	\$ 5,236,208	\$ 5,072,488	\$ 4,662,366	\$ 5,346,098	\$ 273,610	5.39%

FUNCTION 2300

Support Services – General Administration

Salaries – The decrease is due to 2024-25 including some post-retirement payments for the retired Superintendent.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year. The increase is based on existing employees changing coverage.

Supplies & Materials – The decrease is due to 2024-25 including a one-time purchase of office furniture.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,560,928	\$ 1,550,986	\$ 1,889,949	\$ 1,836,428	\$ 1,871,130	\$ (18,819)	-1.00%
EMPLOYEE BENEFITS	\$ 417,800	\$ 380,478	\$ 353,290	\$ 417,982	\$ 442,240	\$ 88,950	25.18%
PURCHASED SERVICES	\$ 612,580	\$ 728,188	\$ 552,680	\$ 642,362	\$ 567,400	\$ 14,720	2.66%
SUPPLIES & MATERIALS	\$ 5,400	\$ 2,086	\$ 25,800	\$ 23,303	\$ 6,000	\$ (19,800)	-76.74%
OTHER OBJECTS/TUITION	\$ 64,850	\$ 45,558	\$ 53,950	\$ 44,683	\$ 56,200	\$ 2,250	4.17%
SUPPORT SERV-GEN ADMIN	\$ 2,661,558	\$ 2,707,296	\$ 2,875,669	\$ 2,964,758	\$ 2,942,970	\$ 67,301	2.34%

FUNCTION 2400

Support Services – School Administration

Salaries – The decrease is due to a one-year replacement of a Department Chair with a lead teacher and turnover in several positions. Actual raises are 3% to 5%.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year. The employer contribution for TRS did not increase for the 2025-26 fiscal year.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 5,765,701	\$ 5,788,832	\$ 6,138,010	\$ 5,572,702	\$ 6,129,157	\$ (8,853)	-0.14%
EMPLOYEE BENEFITS	\$ 1,355,210	\$ 1,214,007	\$ 1,377,690	\$ 1,272,082	\$ 1,548,930	\$ 171,240	12.43%
PURCHASED SERVICES	\$ 59,680	\$ 31,130	\$ 46,000	\$ 27,356	\$ 44,000	\$ (2,000)	-4.35%
SUPPLIES & MATERIALS	\$ 53,400	\$ 42,289	\$ 54,890	\$ 22,553	\$ 55,500	\$ 610	1.11%
OTHER OBJECTS/TUITION	\$ 183,230	\$ 157,475	\$ 212,400	\$ 146,104	\$ 219,550	\$ 7,150	3.37%
SUPPORT SERV-SCHOOL ADMIN	\$ 7,417,221	\$ 7,233,733	\$ 7,828,990	\$ 7,040,797	\$ 7,997,137	\$ 168,147	2.15%

FUNCTION 2500

Support Services – Business

This area is for the Business Office including payroll, food service and the bookstores.

Salaries – The decrease is due to turnover from two retirements. Actual raises were 2.5% to 4%.

Employee Benefits – The decrease is based on several employees switching from family to single coverage.

Purchased Services – The decrease is due to a reduction in the amount of printing for bids and a reduction in some of the Title grants.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 1,187,590	\$ 1,167,847	\$ 1,069,429	\$ 1,031,450	\$ 1,063,125	\$ (6,304)	-0.59%
EMPLOYEE BENEFITS	\$ 290,350	\$ 262,635	\$ 310,980	\$ 235,217	\$ 243,020	\$ (67,960)	-21.85%
PURCHASED SERVICES	\$ 4,519,310	\$ 724,729	\$ 65,090	\$ 19,653	\$ 49,000	\$ (16,090)	-24.72%
SUPPLIES & MATERIALS	\$ 201,400	\$ 164,311	\$ 210,700	\$ 165,912	\$ 214,000	\$ 3,300	1.57%
OTHER OBJECTS/TUITION	\$ 2,200	\$ 1,090	\$ 2,700	\$ 1,009	\$ 2,200	\$ (500)	-18.52%
SUPPORT SERV-BUSINESS	\$ 6,200,850	\$ 2,320,612	\$ 1,658,899	\$ 1,453,241	\$ 1,571,345	\$ (87,554)	-5.28%

FUNCTION 2600

Support Services – Central

This area serves the communications, adult learning and human resources director functions.

Salaries – The increase is due to the addition of the Director of Human Resources.

Employee Benefits – The increase is due to the addition of the Director of Human Resources and a 15% mid-year medical premium increase.

Supplies – The increase is due to an increase in the staff recognition budget.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 447,397	\$ 436,649	\$ 455,884	\$ 400,553	\$ 666,972	\$ 211,088	46.30%
EMPLOYEE BENEFITS	\$ 85,860	\$ 80,808	\$ 93,990	\$ 86,581	\$ 134,890	\$ 40,900	43.52%
PURCHASED SERVICES	\$ 140,000	\$ 166,650	\$ 219,000	\$ 203,456	\$ 226,000	\$ 7,000	3.20%
SUPPLIES & MATERIALS	\$ 13,500	\$ 22,871	\$ 28,500	\$ 21,408	\$ 33,000	\$ 4,500	15.79%
CAPITAL OUTLAY	\$ 10,000	\$ 1,303	\$ 10,000	\$ -	\$ 2,500	\$ (7,500)	-75.00%
OTHER OBJECTS/TUITION	\$ 3,200	\$ 2,531	\$ 2,700	\$ 2,696	\$ 4,700	\$ 2,000	74.07%
SUPPORT SERV-CENTRAL	\$ 699,957	\$ 710,812	\$ 810,074	\$ 714,694	\$ 1,068,062	\$ 257,988	31.85%

FUNCTION 2900
Other Supporting Services

This area is based on grant dollars that fluctuate based on the grant initiatives.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	\$ 5,500	\$ 336	\$ 4,000	\$ 470	\$ 1,000	\$ (3,000)	-75.00%
SUPPLIES & MATERIALS	\$ 4,000	\$ 907	\$ 7,000	\$ 7,051	\$ 8,000	\$ 1,000	14.29%
OTHER SUPPORT SERVICES	\$ 9,500	\$ 1,243	\$ 11,000	\$ 7,521	\$ 9,000	\$ (2,000)	-18.18%

FUNCTION 3000

Community Services

This is the budget for the School Based Health Center. The costs are partially offset by a State grant. Expenditures in this area increased when a second School Based Health Center was opened at Maine West.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 14,000	\$ 21,311	\$ 15,510	\$ 14,864	\$ 16,006	\$ 496	3.20%
EMPLOYEE BENEFITS	\$ 5,140	\$ 2,305	\$ 2,190	\$ 2,081	\$ 2,450	\$ 260	11.87%
PURCHASED SERVICES	\$ 314,000	\$ 300,195	\$ 413,205	\$ 371,308	\$ 448,970	\$ 35,765	8.66%
SUPPLIES & MATERIALS	\$ 2,500	\$ 21,688	\$ 7,450	\$ 5,466	\$ 3,000	\$ (4,450)	-59.73%
CAPITAL OUTLAY	\$ -	\$ -	\$ -			\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNITY SERVICES	\$ 336,640	\$ 345,499	\$ 438,355	\$ 393,719	\$ 470,426	\$ 31,315	7.14%

FUNCTION 3700

Non-Public Schools Pupil Services

This area is for the non-public schools portion of the Federal grants. Each non-public school determines their budget areas. In 2024-25, the District hired a staff member to service the non-public schools, which resulted in an increase in salary and benefits and a reduction in purchased services.

	2023-24	2023-24	2024-25	2024-25	2025-26	Dollar	%
	Budget	Year to Date	Budget	Year to Date	Budget	Difference	Difference
SALARIES	\$ 13,889	\$ 21,792	\$ 113,281	\$ 110,622	\$ 124,405	\$ 11,124	9.82%
EMPLOYEE BENEFITS	\$ 510	\$ 354	\$ 100	\$ 23,990	\$ 31,510	\$ 31,410	31410.00%
PURCHASED SERVICES	\$ 135,350	\$ 146,459	\$ 127,010	\$ 33,713	\$ 29,500	\$ (97,510)	-76.77%
SUPPLIES & MATERIALS	\$ 5,000	\$ 3,807	\$ 6,500	\$ 6,041	\$ 13,500	\$ 7,000	107.69%
NON-PUB SCHOOL PUPIL SERV	\$ 154,749	\$ 172,412	\$ 246,891	\$ 174,366	\$ 198,915	\$ (47,976)	-19.43%

FUNCTION 3800

Home/School Services

This is the budget for Title I expenditures related to community outreach and education for the program. This area includes the Community Outreach Liaison at Maine West and Maine East. Since both of these schools are Title I schools, these full-time positions can be paid with Title I funds.

Salaries – The increase is based on Maine West requesting funds from Rivers to cover some parent programming.

Employee Benefits – The decrease is based on actual utilization.

Supplies – The increase is due to instructional supplies and mariachi band supplies association with the parent programming funded by Rivers.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
SALARIES	\$ 106,476	\$ 31,730	\$ 135,000	\$ 125,366	\$ 150,884	\$ 15,884	11.77%
EMPLOYEE BENEFITS	\$ 25,330	\$ 21,800	\$ 38,630	\$ 29,373	\$ 36,140	\$ (2,490)	-6.45%
PURCHASED SERVICES	\$ 5,000	\$ 2	\$ 6,000	\$ -	\$ 6,000	\$ -	0.00%
SUPPLIES & MATERIALS	\$ 7,000	\$ (12,636)	\$ 6,000	\$ (8,480)	\$ 25,000	\$ 19,000	316.67%
HOME/SCHOOL SERVICES	\$ 143,806	\$ 40,896	\$ 185,630	\$ 146,259	\$ 218,024	\$ 32,394	17.45%

4100 and 4200 Payments to Government Units

This is the budget for tuition paid to other public entities for special education programs and regular education programs. The budget is based on the existing student placements and the anticipated placements for new students. It is a per student budget. The budget saw a decrease and the private placement programs saw an increase based on student placements. The number of placements has remained fairly consistent.

	2023-24	2023-24	2024-25	2024-25	2025-26	Dollar	%
	Budget	Year to Date	Budget	Year to Date	Budget	Difference	Difference
OTHER OBJECTS/TUITION	\$ 2,761,000	\$ 2,544,782	\$ 2,696,222	\$ 1,861,996	\$ 1,892,765	\$ (803,457)	-29.80%
PYMTS-GOVERNMENT UNITS	\$ 2,761,000	\$ 2,544,782	\$ 2,696,222	\$ 1,861,996	\$ 1,892,765	\$ (803,457)	-29.80%

Function 6000 Contingency and Transfers

This is the contingency for unexpected expenditures. Because the District has not needed to use the contingency for several years, it was not budgeted in 2025-26.

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Difference	% Difference
TRANSFER AMONG FUNDS	\$ 2,300,000	\$ 2,300,000	\$ -			\$ -	0.00%
OTHER OBJECTS/TUITION	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%
CONTINGENCY & TRANSFERS	\$ 2,550,000	\$ 2,300,000	\$ 250,000	\$ -	\$ -	\$ (250,000)	-100.00%

OPERATIONS & MAINTENANCE FUND

The Operations and Maintenance Fund is budgeted to have a surplus. The surplus will go toward funding additional projects in the Five-Year Facility Plan in the next few years. The District is projected to spend \$8-\$10 million annually on projects.

Revenues – Property taxes has increased by \$1.1 million or 4.75%, the District's levy increased by 3.9%. (3.4% on existing property and 0.5% on new property) The District allocated a greater portion of the levy to the Operations and Maintenance Fund to help offset future capital projects. Investment income is budgeted at \$1.2 million due to the end of year market-to-value adjustment, which approximates the carrying amount. This adjustment is a paper loss or gain, as the District holds investments to maturity. For the past several years this adjustment has been negative.

Salaries – The decrease is due to staff turnover. Several highly paid staff retired during 2024-25 and were replaced with less experienced staff. Raises for existing employees are 3.2% to 7%. Generally, not all salaries are expended as they contain overtime and part-time salaries that are only expended when needed.

Employee Benefits – Medical insurance is budgeted to increase by 15% mid-year.

Purchased Services – The District increased architectural fees due to the Five-Year Facility Master Plan.

Supplies – The increase is due an increase in the electrical capacity charge of over 500%. This is a small portion of the electrical bill.

Capital Outlay – Capital Projects have increased post-referendum renovations the following projects have been budgeted:

- Maine East – Gym floor refinishing
- Maine East – Auditorium flooring replacement
- Maine East – Fieldhouse sound system
- Maine East – Track replacement
- Maine South – Athletic window replacement
- Maine South – Water pipe replacement
- All schools – Exterior door alarms and cameras
- All schools – Parking lot seal coating and concrete

OPERATIONS AND MAINTENANCE FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 21,619,200	\$ 21,881,333	\$ 23,106,700	\$ 23,681,484	\$ 24,204,300	\$ 1,097,600	4.75%
INTEREST		\$ 2,094,101		\$ 1,017,426	\$ 1,200,000	\$ 1,200,000	#DIV/0!
OTHER LOCAL	\$ 14,000	\$ 119,113	\$ 18,000	\$ 168,484	\$ 25,000	\$ 7,000	38.89%
TOTAL REVENUES	\$ 21,633,200	\$ 24,094,547	\$ 23,124,700	\$ 24,867,393	\$ 25,429,300	\$ 2,304,600	9.97%
SALARIES	\$ 8,388,972	\$ 7,907,610	\$ 8,928,239	\$ 7,947,663	\$ 8,868,026	\$ (60,213)	-0.67%
EMPLOYEE BENEFITS	\$ 1,806,690	\$ 1,656,071	\$ 1,932,520	\$ 1,764,287	\$ 2,123,100	\$ 190,580	9.86%
PURCHASED SERVICES	\$ 1,886,000	\$ 2,252,930	\$ 1,891,500	\$ 2,488,009	\$ 2,611,810	\$ 720,310	38.08%
SUPPLIES	\$ 3,248,700	\$ 2,540,111	\$ 3,130,720	\$ 2,564,633	\$ 3,308,490	\$ 177,770	5.68%
CAPITAL OUTLAY/EQUIPMENT	\$ 3,128,815	\$ 3,574,754	\$ 6,383,185	\$ 2,916,648	\$ 4,410,875	\$ (1,972,310)	-30.90%
TUITION/OTHER OBJECTS	\$ 18,000	\$ 6,536	\$ 18,000	\$ 9,621	\$ 18,000	\$ -	0.00%
CONTINGENCY	\$ 250,000	\$ -	\$ 250,000		\$ -	\$ (250,000)	-100.00%
TOTAL EXPENDITURES	\$ 18,727,177	\$ 17,938,012	\$ 22,534,164	\$ 17,690,861	\$ 21,340,301	\$ (1,193,863)	-5.30%

TRANSPORTATION FUND

Interest – For the past several years the interest earnings were eliminated with a paper market to value adjustment because of the rapid rise in interest rates. Now that the investment portfolio return is close to the market return investment earnings will be recorded

State Revenue – This is the State reimbursement primarily used for special education transportation. The State pro-rates the amount that District's receive based on the State budget. The 2025-26 revenue is based on the 2024-25 expenditures, which have declined based on a new transportation contract.

Athletics and Activities – The District pays for the transportation for extra-curricular and athletic activities. The District contracted with a new transportation vendor for 2024-25, whose rates are less than the previous vendor.

Capital Outlay – The District has budgeted the purchase of additional white activity bus that is handicap accessible. The lead time is significant and resulted in the budgeted amount being carried forward into the 2025-26 fiscal year.

TRANSPORTATION FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 2,081,300	\$ 2,068,440	\$ 3,079,100	\$ 2,917,108	\$ 3,255,800	\$ 176,700	5.74%
INTEREST	\$ -	\$ 294,447	\$ -	\$ 119,516	\$ 160,000	\$ 160,000	#DIV/0!
STATE REVENUE	\$ 1,800,000	\$ 1,782,750	\$ 1,801,200	\$ 1,171,667	\$ 1,501,200	\$ (300,000)	-16.66%
TOTAL REVENUE	<u>\$ 3,881,300</u>	<u>\$ 4,145,637</u>	<u>\$ 4,880,300</u>	<u>\$ 4,208,291</u>	<u>\$ 4,917,000</u>	<u>\$ 36,700</u>	<u>0.75%</u>
SPECIAL EDUCATION	\$ 3,000,000	\$ 2,679,456	\$ 3,400,000	\$ 2,563,857	\$ 2,808,000	\$ (592,000)	-17.41%
ATHLETICS AND ACTIVITIES	\$ 936,000	\$ 816,480	\$ 909,000	\$ 615,984	\$ 785,000	\$ (124,000)	-13.64%
VENTRA PASSES					\$ 322,000	\$ 322,000	#DIV/0!
GAS FOR VANS	\$ 30,500	\$ 32,029	\$ 32,000	\$ 25,546	\$ 32,000	\$ -	0.00%
CAPITAL OUTLAY	\$ -		\$ 170,000	\$ -	\$ 197,730	\$ 27,730	16.31%
CONTINGENCY	\$ 10,000		\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.00%
TOTAL EXENDITURES	<u>\$ 3,976,500</u>	<u>\$ 3,527,965</u>	<u>\$ 4,521,000</u>	<u>\$ 3,205,387</u>	<u>\$ 4,144,730</u>	<u>\$ (376,270)</u>	<u>-8.32%</u>

IMRF/SOCIAL SECURITY FUND

Property Taxes – The decrease in property taxes is the result of the District re-allocating the property tax levy to other funds. The re-allocation occurred because of the decrease in the IMRF rate that occurred a few years ago.

Corporate Personal Property Replacement Tax – Corporate Personal Property Taxes have doubled with a surge in corporate profits over the past few years. Collections are now starting to decrease. The State has not released projects on the collections for 2025-26.

Interest – For the past several years the interest earnings were eliminated with a paper market to value adjustment because of the rapid rise in interest rates. Now that the investment portfolio return is close to the market return investment earnings will be recorded.

Expenditures – The District's IMRF rate is budgeted to increase by 21% for calendar year 2026. The IMRF rate is actuarially determined based on the District's retirees and contributions. The increase is due to the current pension liability being slightly more than the assets. The IMRF rate dropped from over 7%, which is considered a normal rate to a 3.74% for calendar year 2025. The other expenditure increases are based on the budgeted salary increases.

IMRF SOCIAL SECURITY FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 3,650,000	\$ 3,819,104	\$ 3,468,800	\$ 3,364,317	\$ 3,217,940	\$ (250,860)	-7.23%
CORP. PERSONNEL PROPERTY TAXES	\$ 726,000	\$ 479,494	\$ 600,000	\$ 63,059	\$ 360,000	\$ (240,000)	-40.00%
INTEREST	\$ -	\$ 497,224	\$ -	\$ 308,120	\$ 320,000	\$ 320,000	#DIV/0!
	\$ 4,376,000	\$ 4,795,822	\$ 4,068,800	\$ 3,735,496	\$ 3,897,940	\$ (170,860)	-4.20%
IMRF	\$ 697,280	\$ 590,677	\$ 806,200	\$ 707,657	\$ 953,880	\$ 147,680	18.32%
SOCIAL SECURITY	\$ 1,358,860	\$ 1,326,826	\$ 1,401,410	\$ 1,328,737	\$ 1,457,110	\$ 55,700	3.97%
MEDICARE	\$ 1,447,180	\$ 1,453,988	\$ 1,515,670	\$ 1,326,398	\$ 1,549,140	\$ 33,470	2.21%
	\$ 3,503,320	\$ 3,371,491	\$ 3,723,280	\$ 3,362,792	\$ 3,960,130	\$ 236,850	6.36%

HEALTH LIFE SAFETY FUND

Property Taxes – Tax dollars were reallocated to this Fund to cover the expenditures associated with qualifying Health Life Safety Projects. The District will continue to generate revenue to have a source to fund qualifying projects based on the State criteria and tries to spend about \$2 million per year.

Expenditures – The District will be replacing large portion of the athletics roof at Maine South. This replacement qualify under the State criteria.

HEALTH LIFE SAFETY FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,528,680	\$ 1,495,855	\$ 1,828,200	\$ 2,084,145	\$ 2,505,330	\$ 677,130	37.04%
INTEREST	\$ -	\$ 357,130	\$ -	\$ 58,715	\$ 60,000	\$ 60,000	100.00%
TOTAL REVENUE	\$ 1,528,680	\$ 1,852,985	\$ 1,828,200	\$ 2,142,860	\$ 2,565,330	\$ 737,130	40.32%
CAPITAL OUTLAY	\$ 2,693,300	\$ 1,642,160	\$ 1,794,700	\$ 2,039,961	\$ 2,431,700	\$ 637,000	35.49%
TOTAL EXPENDITURES	\$ 2,693,300	\$ 1,642,160	\$ 1,794,700	\$ 2,039,961	\$ 2,431,700	\$ 637,000	35.49%

TORT IMMUNITY FUND

Property Taxes – The majority of this increase is due to a re-allocation of taxes to this Fund as expenditures have been increasing at a rate greater than the CPI property tax increase.

Interest – For the past several years the interest earnings were eliminated with a paper market to value adjustment because of the rapid rise in interest rates. Now that the investment portfolio return is close to the market return investment earnings will be recorded.

Worker's Compensation – The District has a \$200,000 deductible.

Legal Fees – The budget is based on utilization and varies from year to year.

Property/Liability Insurance – The property/liability insurance increase is based on a projected insurance for calendar year 2026, as the pricing in the commercial property liability market has recently improved. The District saw a large increase two years ago.

TORT IMMUNITY FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 1,662,470	\$ 1,529,009	\$ 2,038,900	\$ 1,944,095	\$ 2,284,400	\$ 245,500	12.04%
INTEREST/OTHER	\$ -	\$ 65,774	\$ -	\$ 25,421	\$ 25,000	\$ 25,000	#DIV/0!
TOTAL REVENUE	\$ 1,662,470	\$ 1,594,783	\$ 2,038,900	\$ 1,969,516	\$ 2,309,400	\$ 270,500	13.27%
UNEMPLOYMENT	\$ 20,000	\$ (5,791)	\$ 20,000	\$ 22,286	\$ 20,000	\$ -	0.00%
WORKER'S COMPENSATION	\$ 550,000	\$ 790,353	\$ 780,000	\$ 578,718	\$ 750,000	\$ (30,000)	-3.85%
LEGAL FEES	\$ 200,000	\$ 246,418	\$ 270,000	\$ 216,980	\$ 270,000	\$ -	0.00%
CLAIMS AND OTHER EXPENSES	\$ 1,500	\$ 600	\$ 1,200	\$ 600	\$ 600	\$ (600)	-50.00%
PROPERTY/LIABILITY INSURANCE	\$ 956,000	\$ 815,589	\$ 880,000	\$ 917,410	\$ 950,000	\$ 70,000	7.95%
TOTAL EXPENDITURES	\$ 1,727,500	\$ 1,847,169	\$ 1,951,200	\$ 1,735,994	\$ 1,990,600	\$ 39,400	2.02%

CAPITAL PROJECTS FUND

The 2025-26 revenue budget includes \$5.6 million from Corporate Personnel Property Replacement Taxes. In 2022-23, the District began recording amounts above the historical level in the Capital Projects Fund as it was believed that these unusually high levels would not continue. Therefore, the District began to shift some of the revenue to the capital projects fund to spend on one-time projects and to fund a new Five-Year Facility Plan.

The expenditure budget includes exterior door security upgrades at all three schools. These upgrades are part of a multi-year plan for door security improvements.

CAPITAL PROJECTS FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
CORP. PERSONNEL PROPERTY TAXES	\$ 6,374,000	\$ 2,647,517	\$ 6,000,000	\$ 5,402,882	\$ 5,640,000	\$ (360,000)	-6.00%
INTEREST	\$ -	\$ 782,763	\$ -	\$ 871,461	\$ 775,000	\$ 775,000	#DIV/0!
	\$ 6,374,000	\$ 3,430,280	\$ 6,000,000	\$ 6,274,343	\$ 6,415,000	\$ 415,000	6.92%
 CAPITAL PROJECTS	 \$ 18,300,000	 \$ 9,089,509	 \$ 1,000,000	 \$ 264,699	 \$ 3,537,710	 \$ 2,537,710	 253.77%
	\$ 18,300,000	\$ 9,089,509	\$ 1,000,000	\$ 264,699	\$ 3,537,710	\$ 2,537,710	253.77%

SELF INSURANCE FUND

The Self Insurance Fund accounts for the money paid for health insurance premiums by both the employee and Board of Education. Premiums are set on a calendar year. The District is Self-Insured and pays the actual claim costs for both medical and dental claims. The District's budget includes a 15% premium increase mid-year, which reflects the increase in revenue. The District has experienced a number of claims that met the stop loss in 2024-25. The expenditures are based on some of these claims not continuing. In addition, the claims in the HSA program have been increasing.

SELF INSURANCE FUND

	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
FLEX/COBRA/REBATES	\$ 1,276,600	\$ 1,477,562	\$ 1,901,600	\$ 1,247,385	\$ 1,670,520	\$ (231,080)	-12.15%
INTEREST	\$ -	\$ 944,723	\$ -	\$ 235,003	\$ 252,000	\$ 252,000	#DIV/0!
BOARD CONTRIBUTIONS	\$ 12,353,200	\$ 11,895,821	\$ 13,482,000	\$ 12,432,405	\$ 15,139,200	\$ 1,657,200	12.29%
EMPLOYEE CONTRIBUTIONS	\$ 3,071,780	\$ 2,881,283	\$ 3,218,000	\$ 2,902,400	\$ 3,473,600	\$ 255,600	7.94%
TOTAL REVENUE	<u>\$ 16,701,580</u>	<u>\$ 17,199,389</u>	<u>\$ 18,601,600</u>	<u>\$ 16,817,193</u>	<u>\$ 20,535,320</u>	<u>\$ 1,933,720</u>	<u>10.40%</u>
WELLNESS	\$ 42,600	\$ -	\$ 35,000	\$ 30,155	\$ 30,000	\$ (5,000)	-14.29%
PPO	\$ 9,105,000	\$ 10,110,395	\$ 10,134,000	\$ 9,763,320	\$ 11,163,000	\$ 1,029,000	10.15%
HMO	\$ 4,785,000	\$ 3,093,526	\$ 3,754,000	\$ 3,037,014	\$ 3,555,000	\$ (199,000)	-5.30%
HSA PPO	\$ 1,152,000	\$ 1,977,727	\$ 1,966,800	\$ 2,322,322	\$ 2,405,000	\$ 438,200	22.28%
AFFORDABLE CARE ACT FEES	\$ 3,000	\$ -	\$ 4,500	\$ 4,833	\$ 4,900	\$ 400	8.89%
DENTAL	\$ 933,000	\$ 978,293	\$ 1,005,000	\$ 863,354	\$ 1,005,000	\$ -	0.00%
STOP LOSS	\$ 995,000	\$ 339,683	\$ 1,235,160	\$ 541,033	\$ 1,005,000	\$ (230,160)	-18.63%
FLEX FEES/BROKER	\$ 580,000	\$ 662,678	\$ 604,000	\$ 648,067	\$ 708,000	\$ 104,000	17.22%
TOTAL EXPENDITURES	<u>\$ 17,595,600</u>	<u>\$ 17,162,302</u>	<u>\$ 18,738,460</u>	<u>\$ 17,210,098</u>	<u>\$ 19,875,900</u>	<u>\$ 1,137,440</u>	<u>6.07%</u>

DEBT SERVICE FUND

The County of Cook levies taxes for the District based on the bond repayment schedules. The County extends a greater amount of taxes than required to pay the debt service to account for loss in tax collections. The decrease in property taxes is the result of the District's bond payments declining slightly.

For the past several years the interest earnings were eliminated with a paper market to value adjustment because of the rapid rise in interest rates. Now that the investment portfolio return is close to the market return investment earnings will be recorded.

DEBT SERVICE FUND

	2023-24 Budget	2023-24 Year to Date	2024-25 Budget	2024-25 Year to Date	2025-26 Budget	Dollar Change	% Change
PROPERTY TAXES	\$ 12,363,400	\$ 12,132,558	\$ 13,861,470	\$ 13,065,514	\$ 12,950,600	\$ (910,870)	-6.57%
INTEREST	\$ -	\$ 161,930	\$ -	\$ 329,246	\$ 300,000	\$ 300,000	100.00%
TRANSFER FROM OTHER FUNDS	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 14,663,400	\$ 14,594,488	\$ 13,861,470	\$ 13,394,760	\$ 13,250,600	\$ (610,870)	-4.41%
DEBT SERVICE FEES	\$ 5,000	\$ 2,963	\$ 5,000	\$ 1,800	\$ 3,000	\$ (2,000)	-40.00%
RETIREMENT OF PRINCIPAL	\$ 6,860,000	\$ 6,860,000	\$ 7,080,000	\$ 7,080,000	\$ 7,005,000	\$ (75,000)	-1.06%
RETIREMENT OF INTEREST	\$ 6,362,400	\$ 6,362,361	\$ 6,089,300	\$ 6,089,278	\$ 5,790,520	\$ (298,780)	-4.91%
TOTAL EXPENDITURES	\$ 13,227,400	\$ 13,225,324	\$ 13,174,300	\$ 13,171,078	\$ 12,798,520	\$ (375,780)	-2.85%