



# 2026-27 TENTATIVE BUDGET

## Maine Township High School District 207

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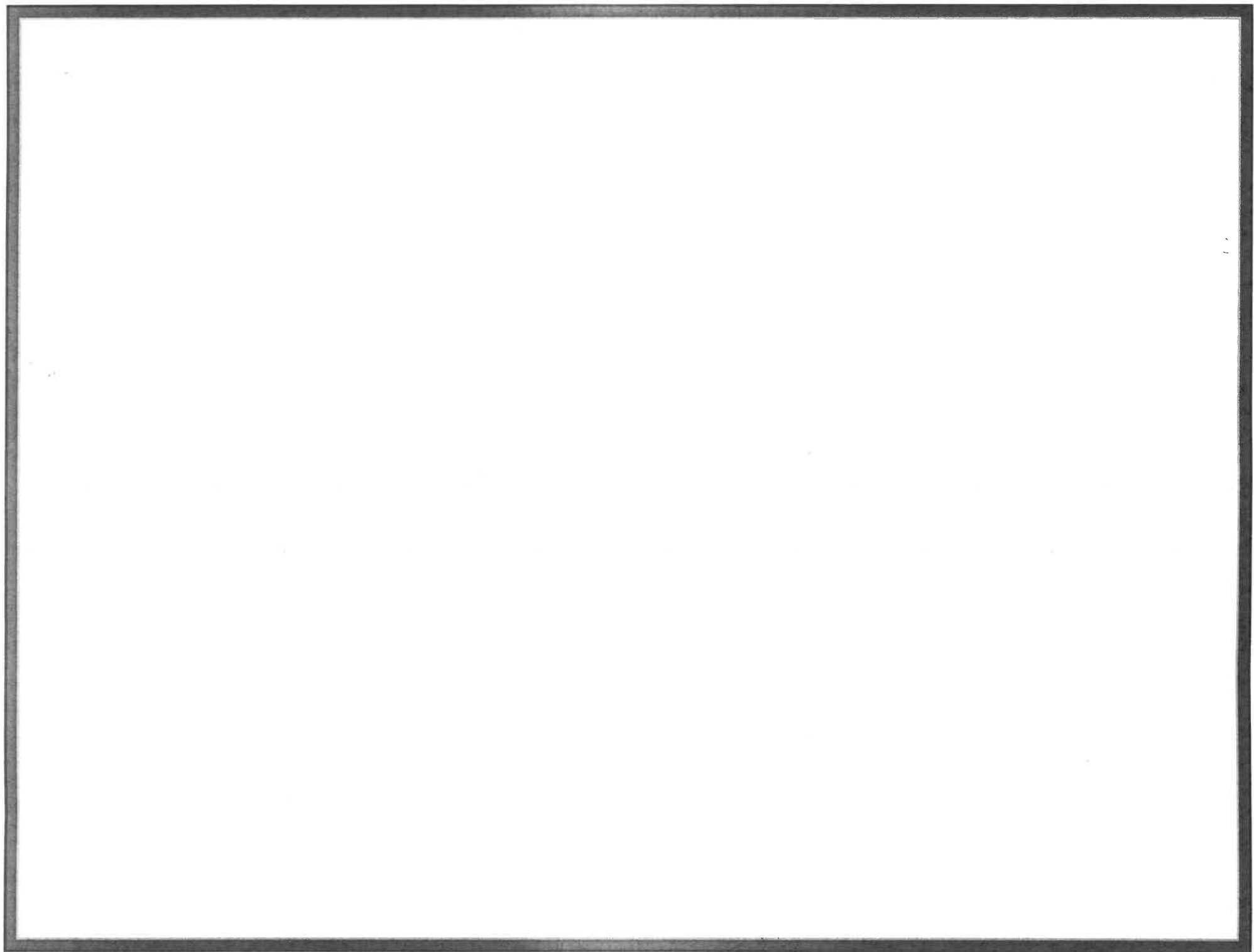
**Ms. Mary Kalou**  
Assistant Superintendent for Business

# Maine Township High School District 207

# 2026-27 Tentative Budget

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## Maine Township High School District 207

### 2026-27 Tentative Budget

	Projected Fund Balance 6/30/2026	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/2027	Surplus (Deficit)
<b>Operating Funds</b>							
Education:	\$ 132,251,000	\$ 142,794,602	\$ -	\$ 141,185,069	\$ -	\$ 133,860,533	\$ 1,609,533
Operations & Maintenance:	\$ 36,829,000	\$ 30,517,200		\$ 29,028,663		\$ 38,317,537	\$ 1,488,537
Transportation:	\$ 5,321,000	\$ 4,828,600		\$ 3,999,000		\$ 6,150,600	\$ 829,600
<b>Operating Fund Totals</b>	<b>\$ 174,401,000</b>	<b>\$ 178,140,402</b>	<b>\$ -</b>	<b>\$ 174,212,732</b>	<b>\$ -</b>	<b>\$ 178,328,670</b>	<b>\$ 3,927,670</b>
IMRF/FICA:	\$ 9,255,000	\$ 2,334,630	\$ -	\$ 4,090,990		\$ 7,498,640	\$ (1,756,360)
Health Life Safety:	\$ 3,837,000	\$ 3,375,330		\$ 3,429,935		\$ 3,782,395	\$ (54,605)
Tort Immunity:	\$ 1,066,000	\$ 2,484,500		\$ 1,861,600		\$ 1,688,900	\$ 622,900
<b>Other Funds Sub-Total</b>	<b>\$ 14,158,000</b>	<b>\$ 8,194,460</b>	<b>\$ -</b>	<b>\$ 9,382,525</b>	<b>\$ -</b>	<b>\$ 12,969,935</b>	<b>\$ (1,188,065)</b>
<b>Sub-Total Funds</b>	<b>\$ 188,559,000</b>	<b>\$ 186,334,862</b>	<b>\$ -</b>	<b>\$ 183,595,257</b>	<b>\$ -</b>	<b>\$ 191,298,605</b>	<b>\$ 2,739,605</b>
Capital Projects:	\$ 31,047,000	\$ 6,842,000		\$ 6,237,940		\$ 31,651,060	\$ 604,060
Self Insurance:	\$ 11,852,000	\$ 21,124,464		\$ 20,883,900		\$ 12,092,564	\$ 240,564
Debt Service:	\$ 5,000,000	\$ 13,150,360		\$ 12,792,390		\$ 5,357,970	\$ 357,970
<b>TOTAL ALL FUNDS</b>	<b>\$ 236,458,000</b>	<b>\$ 227,451,686</b>	<b>\$ -</b>	<b>\$ 223,509,487</b>	<b>\$ -</b>	<b>\$ 240,400,199</b>	<b>\$ 3,942,199</b>

## **MAINE TOWNSHIP HIGH SCHOOL DISTRICT 207 EXECUTIVE SUMMARY BUDGET 2026-27**

Maine Township High School District 207 has been working very hard to maintain fiscal responsibility. The 2026-27 Budget has a surplus of about 1.8% 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 and the Fields Master Plan. Revenue increases were primarily related to property taxes.

Budgeted revenue increased by \$7.2 million or 3.3%. This increase was almost exclusively related to property taxes. Property taxes increased 2.7% on existing property due to the 2025 CPI that impacted the 2026 tax levy that is collected in 2026-27. The budget for property taxes increased by 4.7% as a result of refunds decreasing by \$4 million. This is very unusual and is likely the result of the Cook County software program not issuing refunds. Cook County can provide little information on the tax refunds and collections as they go through this software conversion. Property tax collections, outside of refunds, are budgeted to increase by 3%, which is consistent with CPI and new growth. Investment income is budgeted to decrease by \$1.2 million as the County has indicated that property taxes will be late again in 2026.

Revenue from the State is budgeted to be flat with the exception of the private facility reimbursement. This area is projected to decrease since the State will need to pro-rate the amounts to school districts as not enough State funds are available to cover these costs. 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 2025-26 actuals, as the allocations for 2026-27 have not been released.

Federal revenues will be decreasing based on the IDEA grant, the District has been using carry over funds. The Federal budgets are based on the 2025-26 actual allocations adjusted for any carry-over that has been used, as the allocations for 2026-27 have not been released.

The Maine Township High School District 207 2026-27 Budget for expenditures are projected to increase \$17.2 million or 8.4% (all funds). \$10 million of this increase is related to capital spending on the Facility Master Plan. Salary increases have remained close to the CPI. The small increase was achieved through savings on retiree replacements, staffing turnover and minimizing the impact of the restructured positions. The additional positions were added to address student needs in the special education, student services and the athletic area. The District has salary metrics that provide long-term savings from turn-over.

Employee Benefits continue to be high with about a 10% mid-year increase in medical premiums. This increase was offset by TRS leaving their rates the same for 2026-27 and a drop in the IMRF rate. 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 by about 5% due to increased transportation costs, increased architectural fees related to both the Facility Master Plan and the new Fields Master Plan.

Capital spending in the Capital Projects Fund increased with phase 2 of the door security project. Other projects include a water main replacement, parking lot maintenance, installation of stadium turf at Maine West and are funded in the Operations and Maintenance Fund. The Health Life Safety Fund will cover the cost for partial roof replacements at Maine East and Maine West.

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 approximately CPI.

Additional details on the revenues and expenditures of each Fund are provided within the 2026-27 Budget document. Maine Township High School District 207's 2026-27 Budget is the result of a significant amount of work by the entire District.

## EDUCATIONAL FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>LOCAL SOURCES</b>	\$ 121,161,300	\$ 122,137,562	\$ 126,164,240	\$ 114,602,798	\$ 128,954,941	\$ 2,790,701	2.21%
<b>STUDENT ACTIVITY</b>	\$ 2,100,000	\$ 2,829,726	\$ 2,100,000		\$ 2,100,000	\$ -	0.00%
<b>STATE SOURCES</b>	\$ 7,438,230	\$ 7,134,549	\$ 7,076,230	\$ 6,369,751	\$ 6,684,800	\$ (391,430)	-5.53%
<b>FEDERAL SOURCES</b>	\$ 5,381,375	\$ 5,513,314	\$ 5,607,785	\$ 3,590,592	\$ 5,054,861	\$ (552,924)	-9.86%
	<b>\$ 136,080,905</b>	<b>\$ 137,615,151</b>	<b>\$ 140,948,255</b>	<b>\$ 124,563,141</b>	<b>\$ 142,794,602</b>	<b>\$ 1,846,347</b>	<b>-0.39%</b>
<b>SALARIES</b>	\$ 97,053,445	\$ 95,004,869	\$ 98,222,567	\$ 85,820,470	\$ 101,280,171	\$ 3,057,604	3.11%
<b>EMPLOYEE BENEFITS</b>	\$ 15,314,630	\$ 14,653,898	\$ 16,150,475	\$ 13,046,205	\$ 17,164,695	\$ 1,014,220	6.28%
<b>PURCHASED SERVICES</b>	\$ 4,462,362	\$ 4,157,976	\$ 4,684,650	\$ 3,932,900	\$ 4,854,685	\$ 170,035	3.63%
<b>SUPPLIES</b>	\$ 7,566,220	\$ 8,234,739	\$ 7,084,479	\$ 5,313,196	\$ 7,592,864	\$ 508,385	7.18%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 248,760	\$ 440,087	\$ 510,925	\$ 143,049	\$ 288,346	\$ (222,579)	-43.56%
<b>TUITION/OTHER OBJECTS</b>	\$ 7,155,611	\$ 6,780,823	\$ 7,072,997	\$ 5,618,352	\$ 7,876,280	\$ 803,283	11.36%
<b>STUDENT ACTIVITY</b>	\$ 2,100,000	\$ 2,743,908	\$ 2,100,000		\$ 2,100,000	\$ -	0.00%
<b>NON-CAPITALIZED EQUIPMENT</b>	\$ 8,450	\$ 70,156	\$ 52,500	\$ 112,406	\$ 28,028	\$ (24,472)	-46.61%
<b>CONTINGENCY</b>	\$ 250,000	\$ -	\$ -		\$ -	\$ -	#DIV/0!
	<b>\$ 134,159,478</b>	<b>\$ 132,086,456</b>	<b>\$ 135,878,593</b>	<b>\$ 113,986,578</b>	<b>\$ 141,185,069</b>	<b>\$ 5,306,476</b>	<b>3.91%</b>

## EDUCATIONAL FUND REVENUE

Property Taxes – The increase in property taxes is based on the CPI increase of 2.7%, new growth and recapturing additional refunds. Slightly more in property taxes were allocated to the special education tax levy.

Interest on Investments – The decrease in investment income is due to the timing of property tax payments. They are anticipated to be late again, which will reduce the income.

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.

School Resource Fees – The increase is based on an increase in the collection rate.

Bus Passes/Parking Stickers – The increase is based on the current year utilization. Students can purchase the passes to ride PACE at 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.

Rentals – This is the revenue from renting out the schools' spaces and is budgeted to increase based on the number of community groups using our schools.

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

Tax Increment Financing Payment – The base payment received from the City of Park Ridge increased to \$787,500 from \$200,000. Several years ago, the District renegotiated the Intergovernmental Agreement with the City and accepted larger payments toward the end of the Uptown TIF to provide the City with cash flow to pay the bonds, which saved the taxpayers money. The remaining amount is the per student amount that has always been provided for the students living in housing created by the TIF.

Other Revenue – The budget includes Pepsi commissions, the P-Card rebate and various other revenue. The increase is due to an anticipated payment for the social media litigation.

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. The decrease is due to the State pro-rating the reimbursement amounts as not enough State funds have been allocated to cover this area.

Career and Technical Education – The increase is due to the estimated increase from the State based on the enrollment.

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 increase is based on the District utilizing carry-over funds. The allocations for 2026-27 will not be finalized by the State until after the start of the fiscal year.

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 – The increase is due to the Federal government allowing reimbursement at the 50% level for the access point cabling.

Title III LIPLEPS – The decrease is a tentative amount and reflects the District spending carry over funds.

Title II Teacher Quality – The decrease is a tentative amount and reflects the District spending carry over.

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.

WIA Grant – This program provides employment services for at risk students. This is the tentative allocation and will be updated once the final allocation is received.

	2024-25	2025-26	2025-26	2026-27		%
	ACTUAL	BUDGET	YEAR TO DATE	BUDGET	CHANGE	CHANGE
EDUCATIONAL FUND PROPERTY TAXES:	\$ 108,313,938	\$ 115,682,090	\$ 104,667,593	\$ 119,128,741	\$ 3,446,651	2.98%
SPECIAL EDUCATION PROPERTY TAXES:	\$ 1,819,235	\$ 1,799,850	\$ 1,693,269	\$ 1,967,300	\$ 167,450	9.30%
SUMMER SCHOOL TUITION:	\$ 715,144	\$ 675,000	\$ 394,973	\$ 685,000	\$ 10,000	1.48%
INTEREST ON INVESTMENTS	\$ 8,544,768	\$ 6,000,000	\$ 4,263,309	\$ 4,560,000	\$ (1,440,000)	-24.00%
FOOD SERVICE:	\$ 43,677	\$ 130,000	\$ 94,764	\$ 45,000	\$ (85,000)	-65.38%
ATHLETIC ADMISSIONS:	\$ 110,952	\$ 102,600	\$ 107,324	\$ 95,100	\$ (7,500)	-7.31%
ID & TRANSCRIPT FEES:	\$ 1,292	\$ 1,400	\$ 675	\$ 600	\$ (800)	-57.14%
SCHOOL RESOURCE FEES AND SUPPLIES:	\$ 1,808,299	\$ 1,192,000	\$ 1,290,599	\$ 1,252,000	\$ 60,000	5.03%
BUS PASSES:	\$ 31,584	\$ 17,100	\$ 22,382	\$ 24,900	\$ 7,800	45.61%
STUDENT ACTIVITY REVENUE:	\$ 2,829,726	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%
RENTALS:	\$ 45,806	\$ 31,200	\$ 51,998	\$ 45,700	\$ 14,500	46.47%
CONTRIBUTIONS:	\$ 82,081	\$ 50,000	\$ 14,468	\$ 30,000	\$ (20,000)	-40.00%
PRESCHOOL REVENUE:	\$ 7,800	\$ 8,100	\$ 7,200	\$ 7,200	\$ (900)	-11.11%
SERVICES PROVIDED OTHER DIST:	\$ 2,391	\$ 2,100	\$ 2,328	\$ 2,100	\$ -	0.00%
REFUND OF PRIOR YEARS EXPEND:	\$ 73,211	\$ 25,000	\$ 44,737	\$ 25,000	\$ -	0.00%
TAX INCREMENT FINANCING PAYMENT:	\$ 343,841	\$ 320,000	\$ 980,787	\$ 950,000	\$ 630,000	196.88%
DRIVERS EDUCATION:	\$ 30,700	\$ 34,600	\$ 34,500	\$ 27,300	\$ (7,300)	-21.10%
FISCAL SERVICES:	\$ 7,284	\$ 9,200	\$ 7,323	\$ 7,000	\$ (2,200)	-23.91%
HEALTH CENTER SVC FEE:	\$ 515	\$ 1,000	\$ 910	\$ 1,000	\$ -	0.00%
OTHER REVENUE:	\$ 155,044	\$ 83,000	\$ 89,603	\$ 101,000	\$ 18,000	21.69%
<b>*REVENUE FROM LOCAL SOURCES</b>	<b>\$ 124,967,288</b>	<b>\$ 128,264,240</b>	<b>\$ 113,768,742</b>	<b>\$ 131,054,941</b>	<b>\$ 2,790,701</b>	<b>2.18%</b>

EVIDENCE BASED FUNDING:	\$ 5,640,083	\$ 5,610,000	\$ 5,133,940	\$ 5,640,000	\$ 30,000	0.53%
SPECIAL EDUCATION PRIVATE FACILITY:	\$ 809,467	\$ 820,000	\$ 462,928	\$ 350,000	\$ (470,000)	-57.32%
OPRPHAN/INDIVIDUAL:	\$ 67,244	\$ 80,000	\$ 228,801	\$ 80,000	\$ -	0.00%
ORPHAN INDIV SUMMER SCHOOL:	\$ -	\$ -	\$ 13,871	\$ -	\$ -	0.00%
CAREER AND TECHNICAL EDUCATION:	\$ 291,105	\$ 285,430	\$ 358,836	\$ 331,000	\$ 45,570	15.97%
DRIVER EDUCATION:	\$ 48,916	\$ 35,000	\$ 37,771	\$ 38,000	\$ 3,000	8.57%
SBHC GRANT:	\$ -	\$ 245,800	\$ 1,367	\$ 245,800	\$ -	0.00%
STEP GRANT:	\$ 215,475	\$ -	\$ 106,525	\$ -	\$ -	0.00%
ARPA IL YOUTH INVESTMENT:	\$ 35,468			\$ -	\$ -	0.00%
COMPUTER SCIENCE GRANT	\$ 26,791		\$ 25,712	\$ -	\$ -	0.00%
<b>*REVENUE FROM STATE SOURCES</b>	<b>\$ 7,134,549</b>	<b>\$ 7,076,230</b>	<b>\$ 6,369,751</b>	<b>\$ 6,684,800</b>	<b>\$ (425,430)</b>	<b>-6.01%</b>
SPECIAL MILK	\$ 40,027	\$ 38,000	\$ 21,186	\$ 35,000	\$ (3,000)	-7.89%
TITLE I LOW INCOME	\$ 837,554	\$ 898,090	\$ 585,591	\$ 975,115	\$ 77,025	8.58%
TITLE IVA STUDENT SUPPORT & AC	\$ 51,065	\$ 101,500	\$ 70,876	\$ 67,800	\$ (33,700)	-33.20%
IDEA FLOW-THROUGH	\$ 1,924,265	\$ 2,109,900	\$ 1,224,954	\$ 1,650,000	\$ (459,900)	-21.80%
IDEA ROOM & BOARD	\$ 456,189	\$ 520,000	\$ 373,443	\$ 520,000	\$ -	0.00%
CARL PERKINS TITLE IIC SECONDA	\$ 189,110	\$ 163,155	\$ 101,247	\$ 100,000	\$ (63,155)	-38.71%
EFC E-RATE	\$ 360,022	\$ 12,000	\$ -	\$ 75,000	\$ 63,000	525.00%
TITLE III	\$ 98,227	\$ 133,650	\$ 77,120	\$ 119,901	\$ (13,749)	-10.29%
TITLE II TEACHER QUALITY	\$ 262,771	\$ 225,400	\$ 117,006	\$ 217,045	\$ (8,355)	-3.71%
DEPT OF REHABILITATION SVCS	\$ 129,340	\$ -			\$ -	#DIV/0!
MEDICAID MATCHING	\$ 178,544	\$ 140,000	\$ 139,059	\$ 150,000	\$ 10,000	7.14%
MEDICAID	\$ 592,705	\$ 470,000	\$ 80,896	\$ 300,000	\$ (170,000)	-36.17%
SBHC MEDICAID	\$ 44,275	\$ 40,000	\$ 40,838	\$ 40,000	\$ -	0.00%
PECT GRANT		\$ 451,340	\$ 197,950	\$ 450,000	\$ (1,340)	-0.30%
FEDERAL MISC GRANTS	\$ 25,000	\$ -	\$ 252,594	\$ -	\$ -	#DIV/0!
WIA Grant	\$ 324,220	\$ 304,750	\$ 307,830	\$ 355,000	\$ 50,250	16.49%
<b>*REVENUE FROM FEDERAL SOURCES</b>	<b>\$ 5,513,314</b>	<b>\$ 5,607,785</b>	<b>\$ 3,590,590</b>	<b>\$ 5,054,861</b>	<b>\$ (552,924)</b>	<b>-9.86%</b>
<b>*TOTAL EDUCATION FUND REVENUE</b>	<b>\$ 137,615,151</b>	<b>\$ 140,948,255</b>	<b>\$ 123,729,083</b>	<b>\$ 142,794,602</b>	<b>\$ 1,812,347</b>	<b>1.46%</b>

## **FUNCTION 1100**

### **Regular Programs**

Salaries – Salaries increased by 1.03%. The actual salary increases ranged from 2.7% to over 5%. The salaries increases were offset by savings on the replacement of 18 teachers and the reduction of 1.1 teachers

Employee Benefits – Medical insurance is budgeted to increase by 10% mid-year.

Supplies & Materials – The increase in supplies is due to the teacher laptops being replaced, an increase in the textbook costs and an increase in instructional software.

Capital Outlay – The budget includes cubicles for staff as the District reorganizing where the support for curriculum is housed.

Other Objects/Tuition – The increase is due to an increase in the cost for retiree health insurance. The District pays a portion of the costs for some employee groups.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 46,490,967	\$ 45,744,351	\$ 47,160,911	\$ 40,542,938	\$ 47,644,401	\$ 483,490	1.03%
<b>EMPLOYEE BENEFITS</b>	\$ 6,604,550	\$ 6,424,957	\$ 6,985,170	\$ 5,801,060	\$ 7,332,740	\$ 347,570	4.98%
<b>PURCHASED SERVICES</b>	\$ 903,370	\$ 558,286	\$ 921,175	\$ 827,944	\$ 901,005	\$ (20,170)	-2.19%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 5,882,780	\$ 6,741,390	\$ 5,608,145	\$ 4,054,644	\$ 6,198,371	\$ 590,226	10.52%
<b>CAPITAL OUTLAY</b>	\$ 20,080	\$ 62,692	\$ 38,425	\$ 11,035	\$ 80,000	\$ 41,575	108.20%
<b>OTHER OBJECTS/TUITION</b>	\$ 508,580	\$ 456,030	\$ 488,135	\$ 491,192	\$ 593,595	\$ 105,460	21.60%
<b>NON-CAPITALIZED EQUIP</b>	\$ -	\$ -	\$ 30,000	\$ 53,476	\$ -	\$ (30,000)	-100.00%
<b>REGULAR PROGRAMS</b>	<b>\$ 60,410,327</b>	<b>\$ 59,987,706</b>	<b>\$ 61,231,961</b>	<b>\$ 51,782,289</b>	<b>\$ 62,750,112</b>	<b>\$ 1,548,151</b>	<b>2.53%</b>

## FUNCTION 1200

### Special Education Programs

Salaries – This area saw an increase of 2.0 special education administrators. These positions will support teachers in the management of the Individualized Education Program (IEP) and the specialized programs housed in the District.

Employee Benefits – In addition to the new positions, medical insurance is budgeted to increase by 10% mid-year.

Purchased Services – The District is anticipating a reduction in the IDEA grant.

Supplies - The District is anticipating a reduction in the IDEA grant.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 12,715,715	\$ 11,999,082	\$ 13,043,273	\$ 11,106,198	\$ 13,726,068	\$ 682,795	5.23%
<b>EMPLOYEE BENEFITS</b>	\$ 2,446,600	\$ 2,219,438	\$ 2,475,340	\$ 2,141,438	\$ 2,826,715	\$ 351,375	14.20%
<b>PURCHASED SERVICES</b>	\$ 248,577	\$ 337,297	\$ 347,100	\$ 303,103	\$ 310,350	\$ (36,750)	-10.59%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 250,300	\$ 97,336	\$ 155,380	\$ 97,052	\$ 124,875	\$ (30,505)	-19.63%
<b>CAPITAL OUTLAY</b>	\$ -	\$ 9,995	\$ -	\$ 2,875		\$ -	#DIV/0!
<b>NON-CAPITALIZED EQUIP</b>	\$ -	\$ 5,783		\$ 1,099	\$ 2,000	\$ 2,000	#DIV/0!
<b>SPECIAL EDUCATION PROG</b>	<b>\$ 15,661,192</b>	<b>\$ 14,668,931</b>	<b>\$ 16,021,093</b>	<b>\$ 13,651,765</b>	<b>\$ 16,990,008</b>	<b>\$ 968,915</b>	<b>6.05%</b>

## FUNCTION 1400

### Vocational Programs

Salaries – This area saw an increase of 4.0 teachers. Salary increases ranged from 2.7% to over 5%.

Employee Benefits – Medical insurance is budgeted to increase by 10% mid-year.

Purchased Services – This area saw a one time grant for software from Rivers Casino in 2025-26 and completed the Haas grant in 2025-26.

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

Other Objects – The increase is due to an increase in entry fees for the various Career and Technical Education student competitions.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 6,429,022	\$ 6,436,977	\$ 6,908,342	\$ 5,826,112	\$ 7,425,342	\$ 517,000	7.48%
<b>EMPLOYEE BENEFITS</b>	\$ 888,060	\$ 867,468	\$ 974,410	\$ 852,310	\$ 1,056,260	\$ 81,850	8.40%
<b>PURCHASED SERVICES</b>	\$ 84,560	\$ 69,173	\$ 181,085	\$ 105,471	\$ 74,778	\$ (106,307)	-58.71%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 397,975	\$ 338,416	\$ 312,970	\$ 304,518	\$ 290,474	\$ (22,496)	-7.19%
<b>CAPITAL OUTLAY</b>	\$ 85,090	\$ 46,969	\$ 80,000	\$ 43,114	\$ 76,556	\$ (3,444)	-4.31%
<b>OTHER OBJECTS/TUITION</b>	\$ 27,650	\$ 25,522	\$ 26,660	\$ 57,831	\$ 26,028	\$ (632)	-2.37%
<b>NON-CAPITALIZED EQUIP</b>	\$ 8,450	\$ 64,374	\$ 22,500	\$ 25,090	\$ 24,850	\$ 2,350	10.44%
<b>VOCATIONAL PROGRAMS</b>	<b>\$ 7,920,807</b>	<b>\$ 7,848,899</b>	<b>\$ 8,505,967</b>	<b>\$ 7,214,446</b>	<b>\$ 8,974,288</b>	<b>\$ 468,321</b>	<b>5.51%</b>

## **FUNCTION 1500**

### **Interscholastic Programs**

Salaries – The District is providing additional release time to the assistant athletic directors and adding a second partial assistant athletic director at Maine South.

Employee Benefits – In addition to the staffing changes, medical insurance is budgeted to increase by 10% mid-year.

Supplies – An athletic uniform replacement program is budgeted for 2026-27, this program will provide funds each year to replace uniforms on a cycle.

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

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 4,187,066	\$ 4,253,375	\$ 4,285,954	\$ 4,330,056	\$ 4,688,685	\$ 402,731	9.40%
<b>EMPLOYEE BENEFITS</b>	\$ 244,330	\$ 219,555	\$ 242,390	\$ 246,293	\$ 291,660	\$ 49,270	20.33%
<b>PURCHASED SERVICES</b>	\$ 379,940	\$ 444,150	\$ 373,910	\$ 405,662	\$ 366,971	\$ (6,939)	-1.86%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 247,075	\$ 331,241	\$ 251,590	\$ 304,288	\$ 292,249	\$ 40,659	16.16%
<b>CAPITAL OUTLAY</b>	\$ 23,590	\$ 48,338	\$ -	\$ -	\$ 10,290	\$ 10,290	100.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 40,505	\$ (25,939)	\$ 43,150	\$ (35,408)	\$ 164,590	\$ 121,440	281.44%
<b>INTERSCHOLASTIC PROG</b>	<b>\$ 5,122,506</b>	<b>\$ 5,270,720</b>	<b>\$ 5,196,994</b>	<b>\$ 5,250,891</b>	<b>\$ 5,814,445</b>	<b>\$ 617,451</b>	<b>11.88%</b>

## **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.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 577,500	\$ 683,162	\$ 524,500	\$ 290,292	\$ 557,500	\$ 33,000	6.29%
<b>EMPLOYEE BENEFITS</b>	\$ 2,660	\$ 5,819	\$ 2,300	\$ 1,997	\$ 3,480	\$ 1,180	51.30%
<b>PURCHASED SERVICES</b>	\$ 9,250	\$ 41,845	\$ 24,200	\$ 135	\$ 23,000	\$ (1,200)	-4.96%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 97,640	\$ 115,085	\$ 96,900	\$ 85,614	\$ 75,700	\$ (21,200)	-21.88%
<b>OTHER OBJECTS/TUITION</b>	\$ 200	\$	\$ 580	\$ -	\$ 470	\$ (110)	-18.97%
<b>SUMMER SCHOOL PROG</b>	<b>\$ 687,250</b>	<b>\$ 845,911</b>	<b>\$ 648,480</b>	<b>\$ 378,038</b>	<b>\$ 660,150</b>	<b>\$ 11,670</b>	<b>1.80%</b>

## **FUNCTION 1700**

### **Drivers Education Programs**

Salaries – Staffing for driver's education is flat, the decrease is due to the staff assigned to the area.

Employee Benefits – Medical insurance is budgeted to increase by 10% mid-year. The decrease is due to the individual insurance elections.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 341,313	\$ 319,075	\$ 253,344	\$ 219,363	\$ 229,500	\$ (23,844)	-9.41%
<b>EMPLOYEE BENEFITS</b>	\$ 72,560	\$ 64,325	\$ 78,380	\$ 59,554	\$ 76,880	\$ (1,500)	-1.91%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 4,040	\$ 2,483	\$ 3,620	\$ 1,423	\$ 3,590	\$ (30)	-0.83%
<b>DRIVERS EDUCATION</b>	\$ 417,913	\$ 385,883	\$ 335,344	\$ 280,340	\$ 309,970	\$ (25,374)	-7.57%

## **FUNCTION 1800**

### **Multilingual Instructional Programs**

Salaries – This area increased by 1 additional teacher assistant. In addition, some funds were budgeted for summer school.

Employee Benefits – The decrease is based on the actual medical usage as well as a mid-year 10% increase in premiums.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,670,455	\$ 1,372,607	\$ 1,277,856	\$ 1,196,293	\$ 1,347,080	\$ 69,224	5.42%
<b>EMPLOYEE BENEFITS</b>	\$ 439,550	\$ 270,913	\$ 299,940	\$ 232,156	\$ 295,020	\$ (4,920)	-1.64%
<b>PURCHASED SERVICES</b>	\$ 34,500	\$ 144,687	\$ 51,000	\$ -	\$ 54,000	\$ 3,000	5.88%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 11,000	\$ 4,791	\$ 10,000	\$ 4,179	\$ 7,500	\$ (2,500)	-25.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 500	\$ -	\$ 500	\$ -	\$ -	\$ (500)	-100.00%
<b>MULTILINGUAL PROGRAMS</b>	<b>\$ 2,156,005</b>	<b>\$ 1,792,998</b>	<b>\$ 1,639,296</b>	<b>\$ 1,432,628</b>	<b>\$ 1,703,600</b>	<b>\$ 64,304</b>	<b>3.92%</b>

## **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.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>PURCHASED SERVICES</b>	\$ -	\$ -	\$ -			\$ -	#DIV/0!
<b>OTHER OBJECTS/TUITION</b>	\$ 3,557,804	\$ 3,551,059	\$ 4,269,027	\$ 2,809,249	\$ 4,238,446	\$ (30,581)	-0.72%
<b>SPEC ED PRIV TUITION &amp; ALT</b>	\$ 3,557,804	\$ 3,551,059	\$ 4,269,027	\$ 2,809,249	\$ 4,238,446	\$ (30,581)	-0.72%

## **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.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>OTHER OBJECTS/TUITION</b>	\$ 2,100,000	\$ 2,743,908	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%
<b>STUDENT ACTIVITIES</b>	\$ 2,100,000	\$ 2,743,908	\$ 2,100,000	\$ -	\$ 2,100,000	\$ -	0.00%

## FUNCTION 2100

### Supporting Services - Pupil

Salaries – This area saw the addition of a Student Services Coordinator at each school and an Additional Associate of Principal for Student Services at Maine South. In addition, the attendance clerks were realigned to this area from the support staff general administration area.

Employee Benefits – The increase is due to a projected 10% mid-year increase in medical premiums and the staffing changes.

Purchased Services – The increase is due to an increase in the contracted nurses for special education programs. This increase was partially offset by a reduction in contractual services based on the decrease in the IDEA grant.

Supplies – The decrease is due to the IDEA grant allocation and a reduction in non-consumable supplies for the pupil services department.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 11,757,416	\$ 11,447,343	\$ 11,740,259	\$ 10,343,456	\$ 12,870,825	\$ 1,130,566	9.63%
<b>EMPLOYEE BENEFITS</b>	\$ 1,931,800	\$ 1,894,216	\$ 2,141,640	\$ 1,820,418	\$ 2,287,990	\$ 146,350	6.83%
<b>PURCHASED SERVICES</b>	\$ 294,280	\$ 217,619	\$ 283,800	\$ 179,294	\$ 303,960	\$ 20,160	7.10%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 50,950	\$ 37,801	\$ 77,120	\$ 43,356	\$ 48,810	\$ (28,310)	-36.71%
<b>OTHER OBJECTS/TUITION</b>	\$ 5,290	\$ 4,053	\$ 6,700	\$ 3,791	\$ 6,260	\$ (440)	-6.57%
<b>SUPPORTING SERV-PUPIL</b>	<b>\$ 14,039,736</b>	<b>\$ 13,601,032</b>	<b>\$ 14,249,519</b>	<b>\$ 12,390,315</b>	<b>\$ 15,517,845</b>	<b>\$ 1,268,326</b>	<b>8.90%</b>

## FUNCTION 2200

### Support Services – Instructional Staff

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

Salaries – The attendance clerks were realigned to Pupil Services. Actual raises were 3% to 7%.

Employee Benefits – The decrease is due to the staffing realignment. Medical insurance is budgeted to increase by 10% mid-year.

Purchased Services – Increase is due the IDF re-cabling in the technology budget. 50% of this cost is expected to be reimbursed through the E-rate program.

Capital Outlay – The 2025-26 budget included projectors for the auditorium. The 2026-27 budget has no major capital needs, so funds were reallocated to purchased services.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 3,066,928	\$ 2,946,397	\$ 3,006,449	\$ 2,580,463	\$ 2,876,280	\$ (130,169)	-4.33%
<b>EMPLOYEE BENEFITS</b>	\$ 495,930	\$ 466,425	\$ 525,555	\$ 435,641	\$ 508,740	\$ (16,815)	-3.20%
<b>PURCHASED SERVICES</b>	\$ 1,074,900	\$ 945,582	\$ 1,150,510	\$ 782,642	\$ 1,293,834	\$ 143,324	12.46%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 277,620	\$ 284,148	\$ 210,754	\$ 204,735	\$ 217,175	\$ 6,421	3.05%
<b>CAPITAL OUTLAY</b>	\$ 110,000	\$ 272,366	\$ 390,000	\$ 86,025	\$ 120,000	\$ (270,000)	-69.23%
<b>OTHER OBJECTS/TUITION</b>	\$ 47,110	\$ 90,257	\$ 62,830	\$ 70,246	\$ 61,330	\$ (1,500)	-2.39%
<b>SUPPORT SERV-INSTR STAFF</b>	<b>\$ 5,072,488</b>	<b>\$ 5,005,175</b>	<b>\$ 5,346,098</b>	<b>\$ 4,159,752</b>	<b>\$ 5,077,359</b>	<b>\$ (268,739)</b>	<b>-5.03%</b>

## FUNCTION 2300

### Support Services – General Administration

Salaries – The increase is due to market adjustments that were made on some individual salaries.

Employee Benefits – Medical insurance is budgeted to increase by 10% mid-year. The remaining increase is due to individual elections on coverage.

Purchased Services – The increase is due to the contracted teacher assistants. Each year the District tries to fill open positions with employees. When this is not successful these positions are contracted. After several years of having contracted position, this was included in the budget. This is to align with actual spending.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,889,949	\$ 1,916,462	\$ 1,871,130	\$ 1,799,103	\$ 2,009,644	\$ 138,514	7.40%
<b>EMPLOYEE BENEFITS</b>	\$ 353,290	\$ 436,347	\$ 442,240	\$ 462,015	\$ 512,180	\$ 69,940	15.81%
<b>PURCHASED SERVICES</b>	\$ 552,680	\$ 683,731	\$ 567,400	\$ 674,684	\$ 723,697	\$ 156,297	27.55%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 25,800	\$ 23,535	\$ 6,000	\$ 1,649	\$ 6,100	\$ 100	1.67%
<b>OTHER OBJECTS/TUITION</b>	\$ 53,950	\$ 49,361	\$ 56,200	\$ 65,039	\$ 56,350	\$ 150	0.27%
<b>SUPPORT SERV-GEN ADMIN</b>	<b>\$ 2,875,669</b>	<b>\$ 3,109,436</b>	<b>\$ 2,942,970</b>	<b>\$ 3,002,490</b>	<b>\$ 3,307,971</b>	<b>\$ 365,001</b>	<b>12.40%</b>

## FUNCTION 2400

### Support Services – School Administration

Salaries – The decrease is due to the Associate Principals for Teaching and Learning moving to Assistant Directors of Curriculum and Instruction, which is budgeted under Support Services Central. The Associate Principal for Student Experience was moved to the Associate Principal for Student Supports. In addition, several department chairs were replaced with lead teachers. All of the positions remain, but now are budgeted under the appropriate function based on their new roles.

Employee Benefits – The decrease is due to the staffing shifts. Medical insurance is budgeted to increase by 10% mid-year.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 6,138,010	\$ 6,086,443	\$ 6,129,157	\$ 5,692,811	\$ 4,908,266	\$ (1,220,891)	-19.92%
<b>EMPLOYEE BENEFITS</b>	\$ 1,377,690	\$ 1,391,714	\$ 1,548,930	\$ 1,388,907	\$ 1,379,650	\$ (169,280)	-10.93%
<b>PURCHASED SERVICES</b>	\$ 46,000	\$ 28,322	\$ 44,000	\$ 45,230	\$ 45,790	\$ 1,790	4.07%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 54,890	\$ 36,526	\$ 55,500	\$ 18,043	\$ 51,920	\$ (3,580)	-6.45%
<b>OTHER OBJECTS/TUITION</b>	\$ 212,400	\$ 168,457	\$ 219,550	\$ 158,534	\$ 221,790	\$ 2,240	1.02%
<b>SUPPORT SERV-SCHOOL ADMIN</b>	<b>\$ 7,828,990</b>	<b>\$ 7,711,462</b>	<b>\$ 7,997,137</b>	<b>\$ 7,303,525</b>	<b>\$ 6,607,416</b>	<b>\$ (1,389,721)</b>	<b>-17.38%</b>

**FUNCTION 2500**  
**Support Services – Business**

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

Salaries – The small increase is due to turnover. Actual raises were 4% to 5%.

Employee Benefits – The increase is based on individual elections. Medical premiums are budgeted to increase 10% mid-year.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 1,069,429	\$ 1,116,214	\$ 1,063,125	\$ 979,356	\$ 1,067,124	\$ 3,999	0.38%
<b>EMPLOYEE BENEFITS</b>	\$ 310,980	\$ 244,347	\$ 243,020	\$ 235,124	\$ 256,070	\$ 13,050	5.37%
<b>PURCHASED SERVICES</b>	\$ 65,090	\$ 20,176	\$ 49,000	\$ 14,965	\$ 41,800	\$ (7,200)	-14.69%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 210,700	\$ 187,658	\$ 214,000	\$ 169,628	\$ 215,700	\$ 1,700	0.79%
<b>OTHER OBJECTS/TUITION</b>	\$ 2,700	\$ 1,187	\$ 2,200	\$ 692	\$ 2,200	\$ -	0.00%
<b>SUPPORT SERV-BUSINESS</b>	<b>\$ 1,658,899</b>	<b>\$ 1,569,582</b>	<b>\$ 1,571,345</b>	<b>\$ 1,399,765</b>	<b>\$ 1,582,894</b>	<b>\$ 11,549</b>	<b>0.73%</b>

**FUNCTION 2600**  
**Support Services – Central**

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

Salaries & Employee Benefits – The increase is due to moving the Associate Principals for Teaching and Learning to Assistant Directors of Curriculum. There is a corresponding decrease in the School Administration function.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 455,884	\$ 418,994	\$ 666,972	\$ 639,387	\$ 1,515,670	\$ 848,698	127.25%
<b>EMPLOYEE BENEFITS</b>	\$ 93,990	\$ 90,612	\$ 134,890	\$ 146,236	\$ 294,350	\$ 159,460	118.21%
<b>PURCHASED SERVICES</b>	\$ 219,000	\$ 206,743	\$ 226,000	\$ 257,616	\$ 219,700	\$ (6,300)	-2.79%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 28,500	\$ 22,560	\$ 33,000	\$ 10,530	\$ 34,500	\$ 1,500	4.55%
<b>CAPITAL OUTLAY</b>	\$ 10,000	\$ -	\$ 2,500	\$ -	\$ 1,500	\$ (1,000)	-40.00%
<b>OTHER OBJECTS/TUITION</b>	\$ 2,700	\$ 3,296	\$ 4,700	\$ 2,427	\$ 6,400	\$ 1,700	36.17%
<b>SUPPORT SERV-CENTRAL</b>	<b>\$ 810,074</b>	<b>\$ 742,205</b>	<b>\$ 1,068,062</b>	<b>\$ 1,056,196</b>	<b>\$ 2,072,120</b>	<b>\$ 1,004,058</b>	<b>123.95%</b>

**FUNCTION 2900**  
**Other Supporting Services**

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

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>PURCHASED SERVICES</b>	\$ 4,000	\$ 470	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 7,000	\$ 7,854	\$ 8,000	\$ 3,184	\$ 12,000	\$ 4,000	50.00%
<b>OTHER SUPPORT SERVICES</b>	\$ 11,000	\$ 8,324	\$ 9,000	\$ 3,184	\$ 13,000	\$ 4,000	44.44%

**FUNCTION 3000**  
**Community Services**

This is the budget for the School Based Health Center. The costs are partially offset by a State grant.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 15,510	\$ 15,510	\$ 16,006	\$ 15,339	\$ 16,647	\$ 641	4.00%
<b>EMPLOYEE BENEFITS</b>	\$ 2,190	\$ 2,177	\$ 2,450	\$ 2,337	\$ 2,640	\$ 190	7.76%
<b>PURCHASED SERVICES</b>	\$ 413,205	\$ 423,369	\$ 448,970	\$ 319,288	\$ 467,000	\$ 18,030	4.02%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 7,450	\$ 4,921	\$ 3,000	\$ 132	\$ 3,000	\$ -	0.00%
<b>COMMUNITY SERVICES</b>	<b>\$ 438,355</b>	<b>\$ 445,977</b>	<b>\$ 470,426</b>	<b>\$ 337,096</b>	<b>\$ 489,287</b>	<b>\$ 18,030</b>	<b>3.83%</b>

## **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. The increase is due to the District adding a salaries to child find at the non-public schools, which will be paid for from these Federal Grants.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 113,281	\$ 117,838	\$ 124,405	\$ 123,811	\$ 250,000	\$ 125,595	100.96%
<b>EMPLOYEE BENEFITS</b>	\$ 100	\$ 24,852	\$ 31,510	\$ 26,799	\$ 17,950	\$ (13,560)	-43.03%
<b>PURCHASED SERVICES</b>	\$ 127,010	\$ 36,526	\$ 29,500	\$ 16,827	\$ 26,300	\$ (3,200)	-10.85%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 6,500	\$ 6,041	\$ 13,500	\$ 4,461	\$ 7,000	\$ (6,500)	-48.15%
<b>NON-PUB SCHOOL PUPIL SERV</b>	<b>\$ 246,891</b>	<b>\$ 185,257</b>	<b>\$ 198,915</b>	<b>\$ 171,898</b>	<b>\$ 301,250</b>	<b>\$ 102,335</b>	<b>51.45%</b>

**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. The 2025-26 budget included a grant from Rivers Casino.

Salaries – The reduction is due to the Rivers Grant that was in 2025-26

Employee Benefits – Medical insurance is budgeted to increase by 10% mid-year. The decrease is related to individual insurance elections.

Purchased Services & Supplies – The reduction is due to the Rivers Grant that was in 2025-26

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>SALARIES</b>	\$ 135,000	\$ 131,038	\$ 150,884	\$ 135,493	\$ 147,039	\$ (3,845)	-2.55%
<b>EMPLOYEE BENEFITS</b>	\$ 38,630	\$ 30,733	\$ 36,140	\$ 25,568	\$ 22,370	\$ (13,770)	-38.10%
<b>PURCHASED SERVICES</b>	\$ 6,000	\$ -	\$ 6,000	\$ 39	\$ 1,500	\$ (4,500)	-75.00%
<b>SUPPLIES &amp; MATERIALS</b>	\$ 6,000	\$ (7,047)	\$ 25,000	\$ 5,757	\$ 4,000	\$ (21,000)	-84.00%
<b>HOME/SCHOOL SERVICES</b>	<b>\$ 185,630</b>	<b>\$ 154,724</b>	<b>\$ 218,024</b>	<b>\$ 166,857</b>	<b>\$ 174,909</b>	<b>\$ (43,115)</b>	<b>-19.78%</b>

## **4200 Payments to Government Units**

This is the budget for tuition paid to other public entities for special education programs. The budget is based on the existing student placements and the anticipated placements for new students. It is a per student budget and the cost per student varies greatly.

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Difference</b>	<b>% Difference</b>
<b>OTHER OBJECTS/TUITION</b>	\$ 2,696,222	\$ 2,457,540	\$ 1,892,765	\$ 2,028,511	\$ 2,499,999	\$ 607,234	32.08%
<b>PYMTS-GOVERNMENT UNITS</b>	\$ 2,696,222	\$ 2,457,540	\$ 1,892,765	\$ 2,028,511	\$ 2,499,999	\$ 607,234	32.08%

## 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 and the Fields Master Plan in the next few years. The District is projected to spend \$14 million annually on projects.

Revenues – Property taxes has increased by \$4.9 million or 20%, the District's levy increased by 3.2%. 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 to increase by 10%, but this increase is dependent on timely tax receipts from Cook County.

Salaries – The increase is due to the replacement of safety monitors (whose salary is split between Funds) with security guards (who are paid 100% from this Fund). Raises for existing employees are 4%, but some received a higher salary based on longevity. 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 10% based on medical trends and claims.

Purchased Services – The District increased architectural fees due to the Five-Year Facility Master Plan and the Fields Master Plan. These increases are incurred a year in advance of the increase in capital costs.

Supplies – Supplies are budgeted to remain flat as the District saw a large increase in 2025-26 due to electrical supply charges.

Capital Outlay – Capital Projects have increased as part of the Master Plan. This increase was planned and the District reallocated property taxes to fund this Plan.

- Maine East – Demolition of the old pool and patio
- Maine East – Loading dock lift replacement
- Maine South – Tuckpointing and window glazing
- Maine South – Water pipe replacement
- Maine South – Stadium light replacement
- Maine South – CTE lab conversion
- Maine West – Stadium Turf
- Maine West – Domestic water pipe replacement
- Maine West – Broadcasting lights
- Maine East & Maine West – Music instrument storage
- Maine East & Maine West – Partial roof replacement
- All schools – Phase 1 of interior door electric locking
- All schools – Building Automation System controls
- All schools – Parking lot seal coating and concrete
- All schools – Washroom update

## OPERATIONS AND MAINTENANCE FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 23,106,700	\$ 23,481,309	\$ 24,204,300	\$ 23,834,595	\$ 29,177,200	\$ 4,972,900	20.55%
<b>INTEREST</b>		\$ 1,874,712	\$ 1,200,000	\$ 1,196,232	\$ 1,320,000	\$ 120,000	10.00%
<b>OTHER LOCAL</b>	\$ 18,000	\$ 178,570	\$ 25,000	\$ 20,038	\$ 20,000	\$ (5,000)	-20.00%
<b>TOTAL REVENUES</b>	<b>\$ 23,124,700</b>	<b>\$ 25,534,591</b>	<b>\$ 25,429,300</b>	<b>\$ 25,050,865</b>	<b>\$ 30,517,200</b>	<b>\$ 5,087,900</b>	<b>19.93%</b>
<b>SALARIES</b>	\$ 8,928,239	\$ 8,384,513	\$ 8,868,026	\$ 8,211,301	\$ 9,270,993	\$ 402,967	4.54%
<b>EMPLOYEE BENEFITS</b>	\$ 1,932,520	\$ 1,877,610	\$ 2,123,100	\$ 1,899,087	\$ 2,338,690	\$ 215,590	10.15%
<b>PURCHASED SERVICES</b>	\$ 1,891,500	\$ 2,673,930	\$ 2,611,810	\$ 2,980,752	\$ 3,009,900	\$ 398,090	15.24%
<b>SUPPLIES</b>	\$ 3,130,720	\$ 2,848,529	\$ 3,308,490	\$ 2,664,042	\$ 3,321,400	\$ 12,910	0.39%
<b>CAPITAL OUTLAY/EQUIPMENT</b>	\$ 6,383,185	\$ 3,929,241	\$ 4,410,875	\$ 2,477,784	\$ 11,069,680	\$ 6,658,805	150.96%
<b>TUITION/OTHER OBJECTS</b>	\$ 18,000	\$ 9,621	\$ 18,000	\$ 6,220	\$ 18,000	\$ -	0.00%
<b>CONTINGENCY</b>	\$ 250,000		\$ -			\$ -	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,534,164</b>	<b>\$ 19,723,444</b>	<b>\$ 21,340,301</b>	<b>\$ 18,239,186</b>	<b>\$ 29,028,663</b>	<b>\$ 7,688,362</b>	<b>38.98%</b>

## TRANSPORTATION FUND

Property Taxes - Property taxes were reduced in the Fund and reallocated to the Operations & Maintenance Fund to pay for capital projects.

Interest – Based on the current interest rates and maturities, investment income is budgeted to increase. This may be impacted by the timing of property tax bills.

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 2026-27 revenue is based on the 2025-26 expenditures.

Athletics and Activities – The District pays for the transportation for extra-curricular and athletic activities.

Ventra Passes – In 2025-26 the District implemented a new program to provide free PACE Ventra passes to students that qualify for a fee waiver and live more than 1 mile away from school. The student participation rate is less than anticipated, therefore the budget was reduced.

Capital Outlay – The District did not budget for the replacement of any White Activity Buses in 2026-27.

## TRANSPORTATION FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 3,079,100	\$ 2,964,988	\$ 3,255,800	\$ 3,503,691	\$ 3,136,600	\$ (119,200)	-3.66%
<b>INTEREST</b>	\$ -	\$ 249,666	\$ 160,000	\$ 189,167	\$ 192,000	\$ 32,000	20.00%
<b>STATE REVENUE</b>	\$ 1,801,200	\$ 1,568,751	\$ 1,501,200	\$ 853,896	\$ 1,500,000	\$ (1,200)	-0.08%
<b>TOTAL REVENUE</b>	<b>\$ 4,880,300</b>	<b>\$ 4,783,405</b>	<b>\$ 4,917,000</b>	<b>\$ 4,546,754</b>	<b>\$ 4,828,600</b>	<b>\$ (88,400)</b>	<b>-1.80%</b>
<b>SPECIAL EDUCATION</b>	\$ 3,400,000	\$ 2,568,196	\$ 2,808,000	\$ 3,000,921	\$ 3,000,000	\$ 192,000	6.84%
<b>ATHLETICS AND ACTIVITIES</b>	\$ 909,000	\$ 824,433	\$ 785,000	\$ 635,765	\$ 807,000	\$ 22,000	2.80%
<b>VENTRA PASSES</b>			\$ 322,000	\$ 66,095	\$ 160,000	\$ (162,000)	-50.31%
<b>GAS FOR VANS</b>	\$ 32,000	\$ 32,513	\$ 32,000	\$ 26,478	\$ 32,000	\$ -	0.00%
<b>CAPITAL OUTLAY</b>	\$ 170,000	\$ -	\$ 197,730	\$ 198,080	\$ -	\$ (197,730)	-100.00%
<b>CONTINGENCY</b>	\$ 10,000	\$ -	\$ -			\$ -	#DIV/0!
<b>TOTAL EXENDITURES</b>	<b>\$ 4,521,000</b>	<b>\$ 3,425,142</b>	<b>\$ 4,144,730</b>	<b>\$ 3,927,339</b>	<b>\$ 3,999,000</b>	<b>\$ (145,730)</b>	<b>-3.52%</b>

## 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 and has continued.

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 return to a more historical level. The increase is based on current collection as the State has not released projects on the collections for 2026-27.

Expenditures – The District's IMRF rate is budgeted to decrease by 15% for calendar year 2027. The IMRF rate is actuarially determined based on the District's retirees and contributions. The decrease is due to the current pension liability being less than the assets. The IMRF rate dropped from over 7%, which is considered a normal rate to a 3.71% for calendar year 2026. The other expenditure increases are based on the budgeted salary increases.

### IMRF SOCIAL SECURITY FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 3,468,800	\$ 3,277,952	\$ 3,217,940	\$ 1,465,034	\$ 1,620,630	\$ (1,597,310)	-49.64%
<b>CORP. PERSONNEL PROPERTY TAXES</b>	\$ 600,000	\$ 288,253	\$ 360,000	\$ 277,593	\$ 390,000	\$ 30,000	8.33%
<b>INTEREST</b>	\$ -	\$ 548,167	\$ 320,000	\$ 289,747	\$ 324,000	\$ 4,000	1.25%
	<b>\$ 4,068,800</b>	<b>\$ 4,114,372</b>	<b>\$ 3,897,940</b>	<b>\$ 2,032,374</b>	<b>\$ 2,334,630</b>	<b>\$ (1,563,310)</b>	<b>-40.11%</b>
<b>IMRF</b>	\$ 806,200	\$ 771,855	\$ 953,880	\$ 771,491	\$ 908,210	\$ (45,670)	-4.79%
<b>SOCIAL SECURITY</b>	\$ 1,401,410	\$ 1,439,876	\$ 1,457,110	\$ 1,322,482	\$ 1,548,230	\$ 91,120	6.25%
<b>MEDICARE</b>	\$ 1,515,670	\$ 1,515,158	\$ 1,549,140	\$ 1,316,846	\$ 1,634,550	\$ 85,410	5.51%
	<b>\$ 3,723,280</b>	<b>\$ 3,726,889</b>	<b>\$ 3,960,130</b>	<b>\$ 3,410,819</b>	<b>\$ 4,090,990</b>	<b>\$ 130,860</b>	<b>3.30%</b>

## 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 \$3-4 million per year.

Expenditures – The District will be replacing large portion of the C-wing roof, a portion of the B-wing roof at Maine West and the ABCD gym roof at Maine East

## HEALTH LIFE SAFETY FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 1,828,200	\$ 2,104,986	\$ 2,505,330	\$ 2,564,336	\$ 3,255,330	\$ 750,000	29.94%
<b>INTEREST</b>	\$ -	\$ 221,328	\$ 60,000	\$ 109,947	\$ 120,000	\$ 60,000	100.00%
<b>TOTAL REVENUE</b>	<b>\$ 1,828,200</b>	<b>\$ 2,326,314</b>	<b>\$ 2,565,330</b>	<b>\$ 2,674,283</b>	<b>\$ 3,375,330</b>	<b>\$ 810,000</b>	<b>44.31%</b>
<b>CAPITAL OUTLAY</b>	\$ 1,794,700	\$ 2,081,586	\$ 2,431,700	\$ 1,906,914	\$ 3,429,935	\$ 998,235	41.05%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,794,700</b>	<b>\$ 2,081,586</b>	<b>\$ 2,431,700</b>	<b>\$ 1,906,914</b>	<b>\$ 3,429,935</b>	<b>\$ 998,235</b>	<b>41.05%</b>

## TORT IMMUNITY FUND

Property Taxes – The majority of this increase is due to a re-allocation of taxes to this Fund.

Interest – Based on the current interest rates and maturities, investment income is budgeted to increase. This may be impacted by the timing of property tax bills.

Worker's Compensation – The District has a \$200,000 deductible, based on current open claims, this area is budgeted to decrease.

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

Property/Liability Insurance – The property/liability insurance decrease is based on a projected insurance for calendar year 2026 and 2027, as the pricing in the commercial property liability market has recently improved, the budget was decreased.

## TORT IMMUNITY FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 2,038,900	\$ 1,957,652	\$ 2,284,400	\$ 2,103,480	\$ 2,451,300	\$ 166,900	7.31%
<b>INTEREST/OTHER</b>	\$ -	\$ 48,827	\$ 25,000	\$ 31,079	\$ 33,200	\$ 8,200	32.80%
<b>TOTAL REVENUE</b>	<b>\$ 2,038,900</b>	<b>\$ 2,006,479</b>	<b>\$ 2,309,400</b>	<b>\$ 2,134,559</b>	<b>\$ 2,484,500</b>	<b>\$ 175,100</b>	<b>7.58%</b>
<b>UNEMPLOYMENT</b>	\$ 20,000	\$ 22,286	\$ 20,000	\$ 19,220	\$ 21,000	\$ 1,000	5.00%
<b>WORKER'S COMPENSATION</b>	\$ 780,000	\$ 600,743	\$ 750,000	\$ 694,530	\$ 700,000	\$ (50,000)	-6.67%
<b>LEGAL FEES</b>	\$ 270,000	\$ 240,886	\$ 270,000	\$ 227,109	\$ 270,000	\$ -	0.00%
<b>CLAIMS AND OTHER EXPENSES</b>	\$ 1,200	\$ 600	\$ 600	\$ 600	\$ 600	\$ -	0.00%
<b>PROPERTY/LIABILITY INSURANCE</b>	\$ 880,000	\$ 917,410	\$ 950,000	\$ 821,537	\$ 870,000	\$ (80,000)	-8.42%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,951,200</b>	<b>\$ 1,781,925</b>	<b>\$ 1,990,600</b>	<b>\$ 1,762,996</b>	<b>\$ 1,861,600</b>	<b>\$ (129,000)</b>	<b>-6.48%</b>

## **CAPITAL PROJECTS FUND**

The 2026-27 revenue budget includes \$6.1 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 budget is based on current collections as the State has not released the estimates for 2026-27.

The expenditure budget includes Phase 2 of the security improvements and will be replacing 1<sup>st</sup> floor doors attached to hallways with electronic locks. These upgrades are part of a multi-year plan for door security improvements.

**CAPITAL PROJECTS FUND**

	<b>2024-25 Budget</b>	<b>2024-25 Actual</b>	<b>2025-26 Budget</b>	<b>2025-26 Year to Date</b>	<b>2026-27 Budget</b>	<b>Dollar Change</b>	<b>% Change</b>
<b>CORP. PERSONNEL PROPERTY TAXES</b>	\$ 6,000,000	\$ 4,503,029	\$ 5,640,000	\$ 5,628,405	\$ 6,110,000	\$ 470,000	8.33%
<b>INTEREST</b>	\$ -	\$ 1,164,710	\$ 775,000	\$ 833,780	\$ 732,000	\$ (43,000)	-5.55%
	<b>\$ 6,000,000</b>	<b>\$ 5,667,739</b>	<b>\$ 6,415,000</b>	<b>\$ 6,462,185</b>	<b>\$ 6,842,000</b>	<b>\$ 427,000</b>	<b>6.66%</b>
<b>CAPITAL PROJECTS</b>	\$ 1,000,000	\$ 2,673,306	\$ 3,537,710	\$ 1,917,481	\$ 6,237,940	\$ 2,700,230	76.33%
	<b>\$ 1,000,000</b>	<b>\$ 2,673,306</b>	<b>\$ 3,537,710</b>	<b>\$ 1,917,481</b>	<b>\$ 6,237,940</b>	<b>\$ 2,700,230</b>	<b>76.33%</b>

## **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 an 8-10% premium increase mid-year, which reflects the increase in revenue. The District has experienced a number of claims that met the stop loss in 2025-26. The expenditures are based on some of these claims not continuing.

## SELF INSURANCE FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>FLEX/COBRA/REBATES</b>	\$ 1,901,600	\$ 2,035,030	\$ 1,670,520	\$ 1,784,032	\$ 1,634,480	\$ (36,040)	-2.16%
<b>INTEREST</b>	\$ -	\$ 603,798	\$ 252,000	\$ 408,497	\$ 400,000	\$ 148,000	58.73%
<b>BOARD CONTRIBUTIONS</b>	\$ 13,482,000	\$ 13,592,113	\$ 15,139,200	\$ 13,776,223	\$ 15,592,780	\$ 453,580	3.00%
<b>EMPLOYEE CONTRIBUTIONS</b>	\$ 3,218,000	\$ 3,175,012	\$ 3,473,600	\$ 3,131,679	\$ 3,497,204	\$ 23,604	0.68%
<b>TOTAL REVENUE</b>	<b>\$ 18,601,600</b>	<b>\$ 19,405,953</b>	<b>\$ 20,535,320</b>	<b>\$ 19,100,431</b>	<b>\$ 21,124,464</b>	<b>\$ 589,144</b>	<b>2.87%</b>
<b>WELLNESS</b>	\$ 35,000	\$ 30,084	\$ 30,000	\$ -	\$ 31,000	\$ 1,000	3.33%
<b>PPO</b>	\$ 10,134,000	\$ 10,735,195	\$ 11,163,000	\$ 9,950,275	\$ 11,166,000	\$ 3,000	0.03%
<b>HMO</b>	\$ 3,754,000	\$ 3,516,188	\$ 3,555,000	\$ 4,108,918	\$ 4,140,000	\$ 585,000	16.46%
<b>HSA PPO</b>	\$ 1,966,800	\$ 2,541,716	\$ 2,405,000	\$ 2,132,232	\$ 2,410,000	\$ 5,000	0.21%
<b>AFFORDABLE CARE ACT FEES</b>	\$ 4,500	\$ 3,699	\$ 4,900	\$ -	\$ 4,900	\$ -	0.00%
<b>DENTAL</b>	\$ 1,005,000	\$ 1,093,907	\$ 1,005,000	\$ 835,804	\$ 935,000	\$ (70,000)	-6.97%
<b>STOP LOSS</b>	\$ 1,235,160	\$ 626,496	\$ 1,005,000	\$ (956,595)	\$ 1,430,000	\$ 425,000	42.29%
<b>FLEX FEES/BROKER</b>	\$ 604,000	\$ 745,495	\$ 708,000	\$ 699,114	\$ 767,000	\$ 59,000	8.33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,738,460</b>	<b>\$ 19,292,780</b>	<b>\$ 19,875,900</b>	<b>\$ 16,769,748</b>	<b>\$ 20,883,900</b>	<b>\$ 1,008,000</b>	<b>5.07%</b>

## **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.

Investment income is budgeted to decrease because of the timing of property tax bills. This Fund pays most of the taxes received each year for debt service. Therefore, when taxes are late the ability to invest those funds is greatly reduced.

The expenditures represent the debt repayment schedules and as the principal amount is paid-off, a smaller amount is needed for interest. The repayment of principal and interest combined remains fairly consistent from year to year.

## DEBT SERVICE FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
<b>PROPERTY TAXES</b>	\$ 13,861,470	\$ 13,351,300	\$ 12,950,600	\$ 11,994,730	\$ 12,982,360	\$ 31,760	0.25%
<b>INTEREST</b>	\$ -	\$ 404,592	\$ 300,000	\$ 192,470	\$ 168,000	\$ (132,000)	-44.00%
<b>TOTAL REVENUES</b>	<b>\$ 13,861,470</b>	<b>\$ 13,755,892</b>	<b>\$ 13,250,600</b>	<b>\$ 12,187,200</b>	<b>\$ 13,150,360</b>	<b>\$ (100,240)</b>	<b>-0.76%</b>
<b>DEBT SERVICE FEES</b>	\$ 5,000	\$ 1,800	\$ 3,000	\$ 1,800	\$ 2,000	\$ (1,000)	-33.33%
<b>RETIREMENT OF PRINCIPAL</b>	\$ 7,080,000	\$ 7,080,000	\$ 7,005,000	\$ 7,005,000	\$ 7,305,000	\$ 300,000	4.28%
<b>RETIREMENT OF INTEREST</b>	\$ 6,089,300	\$ 6,089,278	\$ 5,790,520	\$ 5,790,513	\$ 5,485,390	\$ (305,130)	-5.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,174,300</b>	<b>\$ 13,171,078</b>	<b>\$ 12,798,520</b>	<b>\$ 12,797,313</b>	<b>\$ 12,792,390</b>	<b>\$ (6,130)</b>	<b>-0.05%</b>