2026-27 ANNUAL BUDGET

Maine Township High School District 207

Administration Office
1177 South Dee Road
Park Ridge, IL 60068
www.maine207.org

Dr. Tatiana Bonuma
Superintendent

Ms. Mary Kalou
Assistant Superintendent for Business

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 1.7% 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 been inconsistent in tax payments allowing for less funds to be invested.

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.

Maine Township High School District 207 2026-27 Budget							
	Projected Fund Balance 6/30/2026	Revenue Projection	Transfers In	Expenditure Projection	Transfers Out	Projected Fund Balance 6/30/2027	Surplus (Deficit)
Operating Funds							
Education:	$ 136,968,800	$ 142,794,602	$ -	$ 141,271,130	$ -	$ 138,492,272	$ 1,523,472
Operations & Maintenance:	$ 41,034,900	$ 30,517,200		$ 29,028,663		$ 42,523,437	$ 1,488,537
Transportation:	$ 5,665,800	$ 4,828,600		$ 3,999,000		$ 6,495,400	$ 829,600
Operating Fund Totals	**$ 183,669,500**	**$ 178,140,402**	**$ -**	**$ 174,298,793**	**$ -**	**$ 187,511,109**	**$ 3,841,609**
IMRF/FICA:	$ 7,753,200	$ 2,334,630	$ -	$ 4,090,990		$ 5,996,840	$ (1,756,360)
Health Life Saftey:	$ 3,551,400	$ 3,375,330		$ 3,429,935		$ 3,496,795	$ (54,605)
Tort Immunity:	$ 1,216,500	$ 2,484,500		$ 1,861,600		$ 1,839,400	$ 622,900
Other Funds Sub-Total	**$ 12,521,100**	**$ 8,194,460**	**$ -**	**$ 9,382,525**	**$ -**	**$ 11,333,035**	**$ (1,188,065)**
Sub-Total Funds	$ 196,190,600	$ 186,334,862	$ -	$ 183,681,318	$ -	$ 198,844,144	$ 2,653,544
Capital Projects:	$ 33,788,200	$ 6,842,000		$ 6,237,940		$ 34,392,260	$ 604,060
Self Insurance:	$ 11,054,820	$ 21,124,464		$ 20,883,900		$ 11,295,384	$ 240,564
Debt Service:	$ 7,645,900	$ 13,150,360		$ 12,792,390		$ 8,003,870	$ 357,970
TOTAL ALL FUNDS	**$ 248,679,520**	**$ 227,451,686**	**$ -**	**$ 223,595,548**	**$ -**	**$ 252,535,658**	**$ 3,856,138**

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 property taxes were allocated to the special education tax levy. A large increase appears in the final budget as the 2025-26 actual does not include approximately $8 million, the District is waiting for the County to release those funds to finalize a receivable in the audit.

Interest on Investments – The increase in investment income is due to the timing of property tax payments. They are anticipated to be on time and greater income should be received.

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 decrease is based on historical collections. Collection rates vary from year to year.

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 – This amount varies from year to year.

Tax Increment Financing Payment – The base payment received from the City of Park Rudge 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.

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 increase is a tentative amount and reflects the District spending carry over funds.

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 increase is a tentative amount and reflects the District spending carry over funds.

Title II Teacher Quality – The increase 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. The payments are lagging several months behind.

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.

EDUCATIONAL FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
LOCAL SOURCES	$ 121,161,300	$ 122,137,562	$ 126,164,240	$ 118,076,908	$ 128,954,941	$ 10,878,033	9.21%
STUDENT ACTIVITY	$ 2,100,000	$ 2,829,726	$ 2,100,000	$ 2,833,055	$ 2,100,000	$ (733,055)	-25.88%
STATE SOURCES	$ 7,438,230	$ 7,134,549	$ 7,076,230	$ 6,907,010	$ 6,684,800	$ (222,210)	-3.22%
FEDERAL SOURCES	$ 5,381,375	$ 5,513,314	$ 5,607,785	$ 3,931,607	$ 5,054,861	$ 1,123,254	28.57%
	$ 136,080,905	**$ 137,615,151**	**$ 140,948,255**	**$ 131,748,580**	**$ 142,794,602**	**$ 11,046,022**	**0.80%**
SALARIES	$ 97,053,445	$ 95,004,869	$ 98,222,567	$ 98,832,273	$ 101,333,132	$ 2,500,859	2.53%
EMPLOYEE BENEFITS	$ 15,314,630	$ 14,653,898	$ 16,150,475	$ 15,867,098	$ 17,164,695	$ 1,297,597	8.18%
PURCHASED SERVICES	$ 4,462,362	$ 4,157,976	$ 4,684,650	$ 4,618,200	$ 4,842,685	$ 224,485	4.86%
SUPPLIES	$ 7,566,220	$ 8,234,739	$ 7,084,479	$ 6,874,868	$ 7,592,964	$ 718,096	10.45%
CAPITAL OUTLAY/EQUIPMENT	$ 248,760	$ 440,087	$ 510,925	$ 410,006	$ 288,346	$ (121,660)	-29.67%
TUITION/OTHER OBJECTS	$ 7,155,611	$ 6,780,823	$ 7,072,997	$ 6,442,556	$ 7,921,280	$ 1,478,724	22.95%
STUDENT ACTIVITY	$ 2,100,000	$ 2,743,908	$ 2,100,000	$ 2,797,658	$ 2,100,000	$ (697,658)	-24.94%
NON-CAPITALIZED EQUIPMENT	$ 8,450	$ 70,156	$ 52,500	$ 242,855	$ 28,028	$ (214,827)	-88.46%
CONTINGENCY	$ 250,000	$ -	$ -			$ -	#DIV/0!
	$ 134,159,478	**$ 132,086,456**	**$ 135,878,593**	**$ 136,085,514**	**$ 141,271,130**	**$ 5,185,616**	**3.81%**

	2024-25 ACTUAL	2025-26 BUDGET	2025-26 ACTUAL	2026-27 BUDGET	CHANGE	% CHANGE
EDUCATIONAL FUND PROPERTY TAXES:	$ 108,313,938	$ 115,682,090	$ 109,013,599	$ 119,128,741	$ 10,115,142	9.28%
SPECIAL EDUCATION PROPERTY TAXES:	$ 1,819,235	$ 1,799,850	$ 1,764,493	$ 1,967,300	$ 202,807	11.49%
SUMMER SCHOOL TUITION:	$ 715,144	$ 675,000	$ 651,324	$ 685,000	$ 33,676	5.17%
INTEREST ON INVESTMENTS	$ 8,544,768	$ 6,000,000	$ 3,888,679	$ 4,560,000	$ 671,321	17.26%
FOOD SERVICE:	$ 43,677	$ 130,000	$ 47,250	$ 45,000	$ (2,250)	-4.76%
ATHLETIC ADMISSIONS:	$ 110,952	$ 102,600	$ 103,700	$ 95,100	$ (8,600)	-8.29%
ID & TRANSCRIPT FEES:	$ 1,292	$ 1,400	$ 669	$ 600	$ (69)	-10.31%
SCHOOL RESOURCE FEES AND SUPPLIES:	$ 1,808,299	$ 1,192,000	$ 1,335,829	$ 1,252,000	$ (83,829)	-6.28%
BUS PASSES:	$ 31,584	$ 17,100	$ 22,522	$ 24,900	$ 2,378	10.56%
STUDENT ACTIVITY REVENUE:	$ 2,829,726	$ 2,100,000	$ 2,833,055	$ 2,100,000	$ (733,055)	-25.88%
RENTALS:	$ 45,806	$ 31,200	$ 53,878	$ 45,700	$ (8,178)	-15.18%
CONTRIBUTIONS:	$ 82,081	$ 50,000	$ 14,840	$ 30,000	$ 15,160	102.16%
PRESCHOOL REVENUE:	$ 7,800	$ 8,100	$ 7,200	$ 7,200	$ -	0.00%
SERVICES PROVIDED OTHER DIST:	$ 2,391	$ 2,100	$ 2,461	$ 2,100	$ (361)	-14.67%
REFUND OF PRIOR YEARS EXPEND:	$ 73,211	$ 25,000	$ 44,803	$ 25,000	$ (19,803)	-44.20%
TAX INCREMENT FINANCING PAYMENT:	$ 343,841	$ 320,000	$ 980,787	$ 950,000	$ (30,787)	-3.14%
DRIVERS EDUCATION:	$ 30,700	$ 34,600	$ 34,850	$ 27,300	$ (7,550)	-21.66%
FISCAL SERVICES:	$ 7,284	$ 9,200	$ 19,500	$ 7,000	$ (12,500)	-64.10%
HEALTH CENTER SVC FEE:	$ 515	$ 1,000	$ 1,345	$ 1,000	$ (345)	-25.65%
OTHER REVENUE:	$ 155,044	$ 83,000	$ 89,178	$ 101,000	$ 11,822	13.26%
*REVENUE FROM LOCAL SOURCES	$ 124,967,288	$ 128,264,240	$ 120,909,962	$ 131,054,941	$ 10,144,979	8.39%

EVIDENCE BASED FUNDING:	$	5,640,083	$	5,610,000	$	5,647,324	$	5,640,000	$	(7,324)	-0.13%
SPECIAL EDUCATION PRIVATE FACILITY:	$	809,467	$	820,000	$	616,437	$	350,000	$	(266,437)	-43.22%
OPRHAN/INDIVIDUAL:	$	67,244	$	80,000	$	228,801	$	80,000	$	(148,801)	-65.04%
ORPHAN INDIV SUMMER SCHOOL:	$	-	$	-	$	-	$	-	$	-	#DIV/0!
CAREER AND TECHNICAL EDUCATION:	$	291,105	$	285,430	$	364,086	$	331,000	$	(33,086)	-9.09%
DRIVER EDUCATION:	$	48,916	$	35,000	$	50,362	$	38,000	$	(12,362)	-24.55%
SBHC GRANT:	$	-	$	245,800	$	-	$	245,800	$	245,800	#DIV/0!
STEP GRANT:	$	215,475	$	-	$	-	$	-	$	-	#DIV/0!
ARPA IL YOUTH INVESTMENT:	$	35,468					$	-	$	-	#DIV/0!
COMPUTER SCIENCE GRANT	$	26,791			$	-	$	-	$	-	#DIV/0!
*REVENUE FROM STATE SOURCES	$	7,134,549	$	7,076,230	$	6,907,010	$	6,684,800	$	(256,210)	-3.71%
SPECIAL MILK	$	40,027	$	38,000	$	23,550	$	35,000	$	11,450	48.62%
TITLE I LOW INCOME	$	837,554	$	898,090	$	585,591	$	975,115	$	389,524	66.52%
TITLE IVA STUDENT SUPPORT & AC	$	51,065	$	101,500	$	70,876	$	67,800	$	(3,076)	-4.34%
IDEA FLOW-THROUGH	$	1,924,265	$	2,109,900	$	1,224,954	$	1,650,000	$	425,046	34.70%
IDEA ROOM & BOARD	$	456,189	$	520,000	$	389,143	$	520,000	$	130,857	33.63%
CARL PERKINS TITLE IIC SECONDA	$	189,110	$	163,155	$	101,247	$	100,000	$	(1,247)	-1.23%
EFC E-RATE	$	360,022	$	12,000	$	11,507	$	75,000	$	63,493	551.78%
TITLE III	$	98,227	$	133,650	$	77,120	$	119,901	$	42,781	55.47%
TITLE II TEACHER QUALITY	$	262,771	$	225,400	$	117,006	$	217,045	$	100,039	85.50%
DEPT OF REHABILITATION SVCS	$	129,340	$	-					$	-	#DIV/0!
MEDICAID MATCHING	$	178,544	$	140,000	$	139,059	$	150,000	$	10,941	7.87%
MEDICAID	$	592,705	$	470,000	$	299,458	$	300,000	$	542	0.18%
SBHC MEDICAID	$	44,275	$	40,000	$	41,156	$	40,000	$	(1,156)	-2.81%
PECT GRANT			$	451,340	$	197,950	$	450,000	$	252,050	127.33%
FEDERAL MISC GRANTS	$	25,000	$	-	$	316,279	$	-	$	(316,279)	-100.00%
WIA Grant	$	324,220	$	304,750	$	336,710	$	355,000	$	18,290	5.43%
*REVENUE FROM FEDERAL SOURCES	$	5,513,314	$	5,607,785	$	3,931,606	$	5,054,861	$	1,123,255	28.57%
*TOTAL EDUCATION FUND REVENUE	$	137,615,151	$	140,948,255	$	131,748,578	$	142,794,602	$	11,012,024	8.36%

FUNCTION 1100

Regular Programs

Salaries – Salaries increased by 0.35%. The actual salary increases ranged from 2.7% to over 5%. The salaries increases were offset by savings on the replacement of 18 teachers, the reduction of 1.1 teachers and the reduction of 5 teacher assistants

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

Supplies & Materials – The decrease in supplies is due to capital outlay being allocated to other areas.

Capital Outlay – The budget includes cubicles for staff as the District is 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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 46,490,967	$ 45,744,351	$ 47,160,911	$ 47,251,866	$ 47,415,069	$ 163,203	0.35%
EMPLOYEE BENEFITS	$ 6,604,550	$ 6,424,957	$ 6,985,170	$ 6,772,630	$ 7,332,740	$ 560,110	8.27%
PURCHASED SERVICES	$ 903,370	$ 558,286	$ 921,175	$ 955,909	$ 850,505	$ (105,404)	-11.03%
SUPPLIES & MATERIALS	$ 5,882,780	$ 6,741,390	$ 5,608,145	$ 5,487,873	$ 6,198,371	$ 710,498	12.95%
CAPITAL OUTLAY	$ 20,080	$ 62,692	$ 38,425	$ 16,871	$ 80,000	$ 63,129	374.19%
OTHER OBJECTS/TUITION	$ 508,580	$ 456,030	$ 488,135	$ 530,190	$ 638,595	$ 108,405	20.45%
NON-CAPITALIZED EQUIP	$ -	$ -	$ 30,000	$ 53,476	$ -	$ (53,476)	-100.00%
REGULAR PROGRAMS	**$ 60,410,327**	**$ 59,987,706**	**$ 61,231,961**	**$ 61,068,815**	**$ 62,515,280**	**$ 1,499,941**	**2.46%**

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 increase is due to unspent budgets. Departments are encouraged to only spend what they need each year.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 12,715,715	$ 11,999,082	$ 13,043,273	$ 13,107,426	$ 14,008,461	$ 901,035	6.87%
EMPLOYEE BENEFITS	$ 2,446,600	$ 2,219,438	$ 2,475,340	$ 2,522,165	$ 2,826,715	$ 304,550	12.07%
PURCHASED SERVICES	$ 248,577	$ 337,297	$ 347,100	$ 351,868	$ 310,350	$ (41,518)	-11.80%
SUPPLIES & MATERIALS	$ 250,300	$ 97,336	$ 155,380	$ 107,736	$ 124,875	$ 17,139	15.91%
CAPITAL OUTLAY	$ -	$ 9,995	$ -	$ 2,875		$ (2,875)	-100.00%
NON-CAPITALIZED EQUIP	$ -	$ 5,783		$ 3,607	$ 2,000	$ (1,607)	-44.55%
SPECIAL EDUCATION PROG	**$ 15,661,192**	**$ 14,668,931**	$ 16,021,093	**$ 16,095,677**	**$ 17,272,401**	**$ 1,176,724**	**7.31%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 6,429,022	$ 6,436,977	$ 6,908,342	$ 6,799,676	$ 7,425,342	$ 625,666	9.20%
EMPLOYEE BENEFITS	$ 888,060	$ 867,468	$ 974,410	$ 994,435	$ 1,056,260	$ 61,825	6.22%
PURCHASED SERVICES	$ 84,560	$ 69,173	$ 181,085	$ 106,017	$ 74,778	$ (31,239)	-29.47%
SUPPLIES & MATERIALS	$ 397,975	$ 338,416	$ 312,970	$ 327,833	$ 290,474	$ (37,359)	-11.40%
CAPITAL OUTLAY	$ 85,090	$ 46,969	$ 80,000	$ 43,114	$ 76,556	$ 33,442	77.57%
OTHER OBJECTS/TUITION	$ 27,650	$ 25,522	$ 26,660	$ 58,341	$ 26,028	$ (32,313)	-55.39%
NON-CAPITALIZED EQUIP	$ 8,450	$ 64,374	$ 22,500	$ 25,389	$ 24,850	$ (539)	-2.12%
VOCATIONAL PROGRAMS	**$ 7,920,807**	**$ 7,848,899**	**$ 8,505,967**	**$ 8,354,805**	**$ 8,974,288**	**$ 619,483**	**7.41%**

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.

Purchased Services – The decrease is due to the 2025-26 actual amount containing tournament costs, funds for these tournaments are deposited in other objects.

Supplies – An athletic uniform replacement program is budgeted for 2026-27; this program will provide funds each year to replace uniforms on a cycle. The decrease is due to the 2025-26 actual amount containing tournament costs, funds for these tournaments are deposited in other objects.

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

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 4,187,066	$ 4,253,375	$ 4,285,954	$ 4,460,969	$ 4,688,685	$ 227,716	5.10%
EMPLOYEE BENEFITS	$ 244,330	$ 219,555	$ 242,390	$ 260,461	$ 291,660	$ 31,199	11.98%
PURCHASED SERVICES	$ 379,940	$ 444,150	$ 373,910	$ 423,827	$ 366,971	$ (56,856)	-13.41%
SUPPLIES & MATERIALS	$ 247,075	$ 331,241	$ 251,590	$ 313,344	$ 292,249	$ (21,095)	-6.73%
CAPITAL OUTLAY	$ 23,590	$ 48,338	$ -	$ (3,950)	$ 10,290	$ 14,240	-360.51%
OTHER OBJECTS/TUITION	$ 40,505	$ (25,939)	$ 43,150	$ 16,003	$ 164,590	$ 148,587	928.52%
INTERSCHOLASTIC PROG	**$ 5,122,506**	**$ 5,270,720**	**$ 5,196,994**	**$ 5,470,654**	**$ 5,814,445**	**$ 343,791**	**6.28%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 577,500	$ 683,162	$ 524,500	$ 798,557	$ 557,500	$ (241,057)	-30.19%
EMPLOYEE BENEFITS	$ 2,660	$ 5,819	$ 2,300	$ 6,726	$ 3,480	$ (3,246)	-48.26%
PURCHASED SERVICES	$ 9,250	$ 41,845	$ 24,200	$ 20,830	$ 23,000	$ 2,170	10.42%
SUPPLIES & MATERIALS	$ 97,640	$ 115,085	$ 96,900	$ 115,179	$ 75,700	$ (39,479)	-34.28%
OTHER OBJECTS/TUITION	$ 200		$ 580	$ -	$ 470	$ 470	0.00%
SUMMER SCHOOL PROG	**$ 687,250**	**$ 845,911**	**$ 648,480**	**$ 941,292**	**$ 660,150**	**$ (281,142)**	**-43.35%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 341,313	$ 319,075	$ 253,344	$ 260,000	$ 229,500	$ (30,500)	-11.73%
EMPLOYEE BENEFITS	$ 72,560	$ 64,325	$ 78,380	$ 66,204	$ 76,880	$ 10,676	16.13%
SUPPLIES & MATERIALS	$ 4,040	$ 2,483	$ 3,620	$ 2,090	$ 3,590	$ 1,500	71.77%
DRIVERS EDUCATION	**$ 417,913**	**$ 385,883**	**$ 335,344**	**$ 328,294**	**$ 309,970**	**$ (18,324)**	**-5.58%**

FUNCTION 1800

Multilingual Instructional Programs

Salaries – This area decreased by 1 additional teacher assistant

Employee Benefits – Medical benefits are budgeted to increase by 10% mid-year.

	2024-25 Budget		2024-25 Actual		2025-26 Budget		2025-26 Actual		2026-27 Budget		Dollar Difference	% Difference
SALARIES	$	1,670,455	$	1,372,607	$	1,277,856	$	1,358,254	$	1,347,080	$	(11,174)	-0.82%
EMPLOYEE BENEFITS	$	439,550	$	270,913	$	299,940	$	258,549	$	295,020	$	36,471	14.11%
PURCHASED SERVICES	$	34,500	$	144,687	$	51,000	$	-	$	54,000	$	54,000	0.00%
SUPPLIES & MATERIALS	$	11,000	$	4,791	$	10,000	$	4,179	$	7,500	$	3,321	79.47%
OTHER OBJECTS/TUITION	$	500	$	-	$	500	$	-	$	-	$	-	0.00%
MULTILINGUAL PROGRAMS	**$**	**2,156,005**	**$**	**1,792,998**	**$**	**1,639,296**	**$**	**1,620,982**	**$**	**1,703,600**	**$**	**82,618**	**5.10%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	$ 3,557,804	$ 3,551,059	$ 4,269,027	$ 3,337,021	$ 4,238,446	$ 901,425	27.01%
SPEC ED PRIV TUITION & ALT	**$ 3,557,804**	**$ 3,551,059**	**$ 4,269,027**	**$ 3,337,021**	**$ 4,238,446**	**$ 901,425**	**27.01%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	$ 2,100,000	$ 2,743,908	$ 2,100,000	$ 2,797,658	$ 2,100,000	$ (697,658)	-24.94%
STUDENT ACTIVITIES	**$ 2,100,000**	**$ 2,743,908**	$ 2,100,000	**$ 2,797,658**	**$ 2,100,000**	**$ (697,658)**	**-24.94%**

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.

	2024-25 Budget		2024-25 Actual		2025-26 Budget		2025-26 Actual		2026-27 Budget		Dollar Difference	% Difference
SALARIES	$	11,757,416	$	11,447,343	$	11,740,259	$	11,919,240	$	12,870,825	$	951,585	7.98%
EMPLOYEE BENEFITS	$	1,931,800	$	1,894,216	$	2,141,640	$	2,076,902	$	2,287,990	$	211,088	10.16%
PURCHASED SERVICES	$	294,280	$	217,619	$	283,800	$	193,894	$	303,960	$	110,066	56.77%
SUPPLIES & MATERIALS	$	50,950	$	37,801	$	77,120	$	48,439	$	48,810	$	371	0.77%
OTHER OBJECTS/TUITION	$	5,290	$	4,053	$	6,700	$	3,791	$	6,260	$	2,469	65.13%
SUPPORTING SERV-PUPIL	**$**	**14,039,736**	**$**	**13,601,032**	**$**	**14,249,519**	**$**	**14,242,266**	**$**	**15,517,845**	**$**	**1,275,579**	**8.96%**

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.

Other Objects – The 2025-26 actual included CTE scholarships that were funded in previous years.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 3,066,928	$ 2,946,397	$ 3,006,449	$ 2,765,489	$ 2,876,280	$ 110,791	4.01%
EMPLOYEE BENEFITS	$ 495,930	$ 466,425	$ 525,555	$ 467,582	$ 508,740	$ 41,158	8.80%
PURCHASED SERVICES	$ 1,074,900	$ 945,582	$ 1,150,510	$ 993,021	$ 1,332,334	$ 339,313	34.17%
SUPPLIES & MATERIALS	$ 277,620	$ 284,148	$ 223,974	$ 209,378	$ 217,175	$ 7,797	3.72%
CAPITAL OUTLAY	$ 110,000	$ 272,366	$ 390,000	$ 351,096	$ 120,000	$ (231,096)	-65.82%
OTHER OBJECTS/TUITION	$ 47,110	$ 90,257	$ 62,830	$ 73,360	$ 61,330	$ (12,030)	-16.40%
SUPPORT SERV-INSTR STAFF	**$ 5,072,488**	**$ 5,005,175**	$ 5,359,318	**$ 4,859,926**	**$ 5,115,859**	**$ 255,933**	**5.27%**

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 changes are due to individual elections on coverage.

Purchased Services – The decrease 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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 1,889,949	$ 1,916,462	$ 1,871,130	$ 1,930,703	$ 2,009,644	$ 78,941	4.09%
EMPLOYEE BENEFITS	$ 353,290	$ 436,347	$ 442,240	$ 488,207	$ 512,180	$ 23,973	4.91%
PURCHASED SERVICES	$ 552,680	$ 683,731	$ 567,400	$ 795,059	$ 723,697	$ (71,362)	-8.98%
SUPPLIES & MATERIALS	$ 25,800	$ 23,535	$ 6,000	$ 2,013	$ 6,100	$ 4,087	203.03%
OTHER OBJECTS/TUITION	$ 53,950	$ 49,361	$ 56,200	$ 69,057	$ 56,350	$ (12,707)	-18.40%
SUPPORT SERV-GEN ADMIN	**$ 2,875,669**	**$ 3,109,436**	**$ 2,942,970**	**$ 3,285,039**	**$ 3,307,971**	**$ 22,932**	**0.70%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 6,138,010	$ 6,086,443	$ 6,129,157	$ 6,179,095	$ 4,908,266	$ (1,270,829)	-20.57%
EMPLOYEE BENEFITS	$ 1,377,690	$ 1,391,714	$ 1,548,930	$ 1,502,371	$ 1,379,650	$ (122,721)	-8.17%
PURCHASED SERVICES	$ 46,000	$ 28,322	$ 44,000	$ 50,355	$ 45,790	$ (4,565)	-9.07%
SUPPLIES & MATERIALS	$ 54,890	$ 36,526	$ 55,500	$ 50,426	$ 51,920	$ 1,494	2.96%
OTHER OBJECTS/TUITION	$ 212,400	$ 168,457	$ 219,550	$ 187,831	$ 221,790	$ 33,959	18.08%
SUPPORT SERV-SCHOOL ADMIN	**$ 7,828,990**	**$ 7,711,462**	$ 7,997,137	**$ 7,970,078**	**$ 6,607,416**	**$ (1,362,662)**	**-17.10%**

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.

Purchased Services – The increase is due to 2025-26 having unspent grant funds for transportation. These funds were budgeted again in 2026-27.

Supplies - Printing and copier accounts had unspent funds. The budgets are estimates and were budgeted again.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 1,069,429	$ 1,116,214	$ 1,063,125	$ 1,048,269	$ 1,067,124	$ 18,855	1.80%
EMPLOYEE BENEFITS	$ 310,980	$ 244,347	$ 243,020	$ 242,128	$ 256,070	$ 13,942	5.76%
PURCHASED SERVICES	$ 65,090	$ 20,176	$ 49,000	$ 28,542	$ 41,800	$ 13,258	46.45%
SUPPLIES & MATERIALS	$ 210,700	$ 187,658	$ 214,000	$ 175,721	$ 215,700	$ 39,979	22.75%
OTHER OBJECTS/TUITION	$ 2,700	$ 1,187	$ 2,200	$ 682	$ 2,200	$ 1,518	222.58%
SUPPORT SERV-BUSINESS	**$ 1,658,899**	**$ 1,569,582**	**$ 1,571,345**	**$ 1,495,342**	**$ 1,582,894**	**$ 87,552**	**5.85%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 455,884	$ 418,994	$ 666,972	$ 667,298	$ 1,515,670	$ 848,372	127.14%
EMPLOYEE BENEFITS	$ 93,990	$ 90,612	$ 134,890	$ 152,674	$ 294,350	$ 141,676	92.80%
PURCHASED SERVICES	$ 219,000	$ 206,743	$ 226,000	$ 281,694	$ 219,700	$ (61,994)	-22.01%
SUPPLIES & MATERIALS	$ 28,500	$ 22,560	$ 33,000	$ 16,718	$ 34,500	$ 17,782	106.36%
CAPITAL OUTLAY	$ 10,000	$ -	$ 2,500	$ -	$ 1,500	$ 1,500	100.00%
OTHER OBJECTS/TUITION	$ 2,700	$ 3,296	$ 4,700	$ 3,496	$ 6,400	$ 2,904	83.07%
SUPPORT SERV-CENTRAL	$ 810,074	$ 742,205	$ 1,068,062	$ 1,121,880	$ 2,072,120	$ 950,240	84.70%

FUNCTION 2900

Other Supporting Services

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

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
PURCHASED SERVICES	$ 4,000	$ 470	$ 1,000	$ -	$ 1,000	$ 1,000	#DIV/0!
SUPPLIES & MATERIALS	$ 7,000	$ 7,854	$ 8,000	$ 3,486	$ 12,000	$ 8,514	244.23%
OTHER SUPPORT SERVICES	**$ 11,000**	**$ 8,324**	**$ 9,000**	**$ 3,486**	**$ 13,000**	**$ 9,514**	**272.92%**

FUNCTION 3000

Community Services

This is the budget for the School Based Health Center. The costs are partially offset by a State grant. The increase is due to an increase in the Nurse at Maine West from .5 to .6, with some flexible additional hours.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 15,510	$ 15,510	$ 16,006	$ 16,006	$ 16,647	$ 641	4.00%
EMPLOYEE BENEFITS	$ 2,190	$ 2,177	$ 2,450	$ 2,443	$ 2,640	$ 197	8.06%
PURCHASED SERVICES	$ 413,205	$ 423,369	$ 448,970	$ 398,776	$ 467,000	$ 68,224	17.11%
SUPPLIES & MATERIALS	$ 7,450	$ 4,921	$ 3,000	$ 132	$ 3,000	$ 2,868	2172.73%
COMMUNITY SERVICES	**$ 438,355**	**$ 445,977**	$ 470,426	**$ 417,357**	**$ 489,287**	**$ 71,092**	**17.03%**

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 for child find at the non-public schools, which will be paid for from these Federal Grants.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 113,281	$ 117,838	$ 124,405	$ 127,942	$ 250,000	$ 122,058	95.40%
EMPLOYEE BENEFITS	$ 100	$ 24,852	$ 31,510	$ 27,277	$ 17,950	$ (9,327)	-34.19%
PURCHASED SERVICES	$ 127,010	$ 36,526	$ 29,500	$ 18,368	$ 26,300	$ 7,932	43.18%
SUPPLIES & MATERIALS	$ 6,500	$ 6,041	$ 13,500	$ 4,461	$ 7,000	$ 2,539	56.92%
NON-PUB SCHOOL PUPIL SERV	**$ 246,891**	**$ 185,257**	**$ 198,915**	**$ 178,048**	**$ 301,250**	**$ 123,202**	**69.20%**

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 increase is the annual increase in salaries.

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

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
SALARIES	$ 135,000	$ 131,038	$ 150,884	$ 141,384	$ 147,039	$ 5,655	4.00%
EMPLOYEE BENEFITS	$ 38,630	$ 30,733	$ 36,140	$ 26,445	$ 22,370	$ (4,075)	-15.41%
PURCHASED SERVICES	$ 6,000	$ -	$ 6,000	$ 39	$ 1,500	$ 1,461	3746.15%
SUPPLIES & MATERIALS	$ 6,000	$ (7,047)	$ 25,000	$ 5,861	$ 4,000	$ (1,861)	-31.75%
HOME/SCHOOL SERVICES	**$ 185,630**	**$ 154,724**	**$ 218,024**	**$ 173,729**	**$ 174,909**	**$ 1,180**	**0.68%**

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.

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Actual	2026-27 Budget	Dollar Difference	% Difference
OTHER OBJECTS/TUITION	$ 2,696,222	$ 2,457,540	$ 1,892,765	$ 2,227,742	$ 2,499,999	$ 272,257	12.22%
PYMTS-GOVERNMENT UNITS	**$ 2,696,222**	**$ 2,457,540**	**$ 1,892,765**	**$ 2,227,742**	**$ 2,499,999**	**$ 272,257**	**12.22%**

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 almost 18%, as the County is expected to issue tax bills on time.

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 that increase is reflected in the actual expenditures. These fees are budgeted to decrease, as several large projects have been designed.

Supplies – Supplies are budgeted to increase as the District saw a large increase in 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
- All schools – Phase 1 of interior door electric locking
- All schools – Parking lot seal coating and concrete

Non-Capitalized Equipment – A portion of the 2025-26 District-wide radio replacement that was budgeted in Capital outlay/equipment was charged to non-capitalized equipment as the individual radio amounts did not meet the capitalization threshold.

OPERATIONS AND MAINTENANCE FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
PROPERTY TAXES	$ 23,106,700	$ 23,481,309	$ 24,204,300	$ 24,887,490	$ 29,177,200	$ 4,289,710	17.24%
INTEREST		$ 1,874,712	$ 1,200,000	$ 1,119,111	$ 1,320,000	$ 200,889	17.95%
OTHER LOCAL	$ 18,000	$ 178,570	$ 25,000	$ 14,776	$ 20,000	$ 5,224	35.35%
TOTAL REVENUES	**$ 23,124,700**	**$ 25,534,591**	$ 25,429,300	**$ 26,021,377**	**$ 30,517,200**	**$ 4,495,823**	**17.28%**
SALARIES	$ 8,928,239	$ 8,384,513	$ 8,868,026	$ 8,625,803	$ 9,270,993	$ 645,190	7.48%
EMPLOYEE BENEFITS	$ 1,932,520	$ 1,877,610	$ 2,123,100	$ 2,112,870	$ 2,338,690	$ 225,820	10.69%
PURCHASED SERVICES	$ 1,891,500	$ 2,673,930	$ 2,741,810	$ 3,448,989	$ 3,009,900	$ (439,089)	-12.73%
SUPPLIES	$ 3,130,720	$ 2,848,529	$ 3,307,500	$ 2,983,399	$ 3,321,400	$ 338,001	11.33%
CAPITAL OUTLAY/EQUIPMENT	$ 6,383,185	$ 3,929,241	$ 4,435,875	$ 5,368,887	$ 11,069,680	$ 5,700,793	106.18%
TUITION/OTHER OBJECTS	$ 18,000	$ 9,621	$ 18,000	$ 6,604	$ 18,000	$ 11,396	172.56%
NON-CAPITALIZED EQUIPMENT				$ 191,537		$ (191,537)	-100.00%
CONTINGENCY	$ 250,000		$ -			$ -	0.00%
TOTAL EXPENDITURES	**$ 22,534,164**	**$ 19,723,444**	$ 21,494,311	**$ 22,738,089**	**$ 29,028,663**	**$ 6,290,574**	**27.67%**

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.

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.

Special Education – The District say a 40+% increase mid-year from the contractor. The District bid these services for 2026-27 and is anticipating a decrease in these costs.

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
PROPERTY TAXES	$ 3,079,100	$ 2,964,988	$ 3,255,800	$ 3,657,493	$ 3,136,600	$ (520,893)	-14.24%
INTEREST	$ -	$ 249,666	$ 160,000	$ 155,123	$ 192,000	$ 36,877	23.77%
STATE REVENUE	$ 1,801,200	$ 1,568,751	$ 1,501,200	$ 1,130,991	$ 1,500,000	$ 369,009	32.63%
TOTAL REVENUE	**$ 4,880,300**	**$ 4,783,405**	**$ 4,917,000**	**$ 4,943,607**	**$ 4,828,600**	**$ (115,007)**	**-2.33%**
SPECIAL EDUCATION	$ 3,400,000	$ 2,568,196	$ 2,808,000	$ 3,491,112	$ 3,000,000	$ (491,112)	-14.07%
ATHLETICS AND ACTIVITIES	$ 909,000	$ 824,433	$ 785,000	$ 857,453	$ 807,000	$ (50,453)	-5.88%
VENTRA PASSES			$ 322,000	$ 66,289	$ 160,000	$ 93,711	141.37%
GAS FOR VANS	$ 32,000	$ 32,513	$ 32,000	$ 33,616	$ 32,000	$ (1,616)	-4.81%
CAPITAL OUTLAY	$ 170,000	$ -	$ 197,730	$ 198,080	$ -	$ (198,080)	-100.00%
CONTINGENCY	$ 10,000	$ -	$ -			$ -	0.00%
TOTAL EXENDITURES	**$ 4,521,000**	**$ 3,425,142**	**$ 4,144,730**	**$ 4,646,550**	**$ 3,999,000**	**$ (647,550)**	**-13.94%**

IMRF/SOCIAL SECURITY FUND

Property Taxes – The increase in property taxes is the result of the District re-allocating the property tax levy to this fund.

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. A small percentage of the taxes are deposited into this fund with the majority going to Capital Projects.

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
PROPERTY TAXES	$ 3,468,800	$ 3,277,952	$ 3,217,940	$ 1,477,235	$ 1,620,630	$ 143,395	9.71%
CORP. PERSONNEL PROPERTY TAXES	$ 600,000	$ 288,253	$ 360,000	$ 459,238	$ 390,000	$ (69,238)	-15.08%
INTEREST	$ -	$ 548,167	$ 320,000	$ 254,793	$ 324,000	$ 69,207	27.16%
	$ 4,068,800	**$ 4,114,372**	**$ 3,897,940**	**$ 2,191,266**	**$ 2,334,630**	**$ 143,364**	**6.54%**
IMRF	$ 806,200	$ 771,855	$ 953,880	$ 874,971	$ 908,210	$ 33,239	3.80%
SOCIAL SECURITY	$ 1,401,410	$ 1,439,876	$ 1,457,110	$ 1,495,260	$ 1,548,230	$ 52,970	3.54%
MEDICARE	$ 1,515,670	$ 1,515,158	$ 1,549,140	$ 1,588,787	$ 1,634,550	$ 45,763	2.88%
	$ 3,723,280	**$ 3,726,889**	**$ 3,960,130**	**$ 3,959,018**	**$ 4,090,990**	**$ 131,972**	**3.33%**

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
PROPERTY TAXES	$	1,828,200	$	2,104,986	$	2,505,330	$	2,683,777	$	3,255,330	$	571,553	21.30%
INTEREST	$	-	$	221,328	$	60,000	$	89,502	$	120,000	$	30,498	34.08%
TOTAL REVENUE	**$**	**1,828,200**	**$**	**2,326,314**	**$**	2,565,330	**$**	**2,773,279**	**$**	**3,375,330**	**$**	**602,051**	**21.71%**
CAPITAL OUTLAY	$	1,794,700	$	2,081,586	$	2,431,700	$	2,769,001	$	3,429,935	$	660,934	23.87%
TOTAL EXPENDITURES	**$**	**1,794,700**	**$**	**2,081,586**	**$**	2,431,700	**$**	**2,769,001**	**$**	**3,429,935**	**$**	**660,934**	**27.18%**

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 increase based on a projected insurance for calendar year 2026 and 2027, as the pricing in the commercial property liability market has recently improved.

TORT IMMUNITY FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
PROPERTY TAXES	$ 2,038,900	$ 1,957,652	$ 2,284,400	$ 2,193,275	$ 2,451,300	$ 258,025	11.76%
INTEREST/OTHER	$ -	$ 48,827	$ 25,000	$ 25,509	$ 33,200	$ 7,691	30.15%
TOTAL REVENUE	**$ 2,038,900**	**$ 2,006,479**	**$ 2,309,400**	**$ 2,218,784**	**$ 2,484,500**	**$ 265,716**	**11.98%**
UNEMPLOYMENT	$ 20,000	$ 22,286	$ 20,000	$ 19,220	$ 21,000	$ 1,780	9.26%
WORKER'S COMPENSATION	$ 780,000	$ 600,743	$ 750,000	$ 833,107	$ 700,000	$ (133,107)	-15.98%
LEGAL FEES	$ 270,000	$ 240,886	$ 270,000	$ 259,651	$ 270,000	$ 10,349	3.99%
CLAIMS AND OTHER EXPENSES	$ 1,200	$ 600	$ 600	$ 600	$ 600	$ -	0.00%
PROPERTY/LIABILITY INSURANCE	$ 880,000	$ 917,410	$ 950,000	$ 821,537	$ 870,000	$ 48,463	5.90%
TOTAL EXPENDITURES	**$ 1,951,200**	**$ 1,781,925**	**$ 1,990,600**	**$ 1,934,115**	**$ 1,861,600**	**$ (72,515)**	**-3.75%**

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 1st floor doors attached to hallways with electronic locks. These upgrades are part of a multi-year plan for door security improvements. As the work occurs over the summer, there is often timing difference based on the amount of work completed in June.

CAPITAL PROJECTS FUND

	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Year to Date	2026-27 Budget	Dollar Change	% Change
CORP. PERSONNEL PROPERTY TAXES	$ 6,000,000	$ 4,503,029	$ 5,640,000	$ 7,324,458	$ 6,110,000	$ (1,214,458)	-16.58%
INTEREST	$ -	$ 1,164,710	$ 775,000	$ 946,979	$ 732,000	$ (214,979)	-22.70%
	$ 6,000,000	**$ 5,667,739**	**$ 6,415,000**	**$ 8,271,437**	**$ 6,842,000**	**$ (1,429,437)**	**-17.28%**
CAPITAL PROJECTS	$ 1,000,000	$ 2,673,306	$ 3,537,710	$ 2,468,552	$ 6,237,940	$ 3,769,388	152.70%
	$ 1,000,000	**$ 2,673,306**	**$ 3,537,710**	**$ 2,468,552**	**$ 6,237,940**	**$ 3,769,388**	**152.70%**

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
FLEX/COBRA/REBATES	$ 1,901,600	$ 2,035,030	$ 1,670,520	$ 2,382,368	$ 1,634,480	$ (747,888)	-31.39%
INTEREST	$ -	$ 603,798	$ 252,000	$ 372,385	$ 400,000	$ 27,615	7.42%
BOARD CONTRIBUTIONS	$ 13,482,000	$ 13,592,113	$ 15,139,200	$ 15,087,277	$ 15,592,780	$ 505,503	3.35%
EMPLOYEE CONTRIBUTIONS	$ 3,218,000	$ 3,175,012	$ 3,473,600	$ 3,426,711	$ 3,497,204	$ 70,493	2.06%
TOTAL REVENUE	**$ 18,601,600**	**$ 19,405,953**	**$ 20,535,320**	**$ 21,268,741**	**$ 21,124,464**	**$ (144,277)**	**-0.68%**
WELLNESS	$ 35,000	$ 30,084	$ 30,000	$ 30,680	$ 31,000	$ 320	1.04%
PPO	$ 10,134,000	$ 10,735,195	$ 11,163,000	$ 11,764,938	$ 11,166,000	$ (598,938)	-5.09%
HMO	$ 3,754,000	$ 3,516,188	$ 3,555,000	$ 4,625,806	$ 4,140,000	$ (485,806)	-10.50%
HSA PPO	$ 1,966,800	$ 2,541,716	$ 2,405,000	$ 2,619,315	$ 2,410,000	$ (209,315)	-7.99%
AFFORDABLE CARE ACT FEES	$ 4,500	$ 3,699	$ 4,900	$ 5,689	$ 4,900	$ (789)	-13.87%
DENTAL	$ 1,005,000	$ 1,093,907	$ 1,005,000	$ 972,570	$ 935,000	$ (37,570)	-3.86%
STOP LOSS	$ 1,235,160	$ 626,496	$ 1,005,000	$ (811,405)	$ 1,430,000	$ 2,241,405	-276.24%
FLEX FEES/BROKER	$ 604,000	$ 745,495	$ 708,000	$ 735,941	$ 767,000	$ 31,059	4.22%
TOTAL EXPENDITURES	**$ 18,738,460**	**$ 19,292,780**	**$ 19,875,900**	**$ 19,943,534**	**$ 20,883,900**	**$ 940,366**	**4.72%**

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
PROPERTY TAXES	$ 13,861,470	$ 13,351,300	$ 12,950,600	$ 12,722,092	$ 12,982,360	$ 260,268	2.05%
INTEREST	$ -	$ 404,592	$ 300,000	$ 232,906	$ 168,000	$ (64,906)	-27.87%
TOTAL REVENUES	**$ 13,861,470**	**$ 13,755,892**	**$ 13,250,600**	**$ 12,954,998**	**$ 13,150,360**	**$ 195,362**	**1.51%**
DEBT SERVICE FEES	$ 5,000	$ 1,800	$ 3,000	$ 1,800	$ 2,000	$ 200	11.11%
RETIREMENT OF PRINCIPAL	$ 7,080,000	$ 7,080,000	$ 7,005,000	$ 7,005,000	$ 7,305,000	$ 300,000	4.28%
RETIREMENT OF INTEREST	$ 6,089,300	$ 6,089,278	$ 5,790,520	$ 5,790,513	$ 5,485,390	$ (305,123)	-5.27%
TOTAL EXPENDITURES	**$ 13,174,300**	**$ 13,171,078**	**$ 12,798,520**	**$ 12,797,313**	**$ 12,792,390**	**$ (4,923)**	**-0.04%**