



Niles Township District for Special Education #807
Cook County Districts 67, 68, 69, 70, 71, 72, 73, 73.5, 74

August 13, 2026

TO: Tarin Kendrick
FROM: Heather Lane
RE: FY27 NTDSE Budget

The first reading of the FY27 budget will be presented at the NTDSE Governing Board meeting on August 13, 2026. Attachments to this memo for your review include:

- FY27 Budget Summary Report
 - Total and Operating Expenditures by Object
 - Expenditures by Silo/Program
 - Estimated Revenues
 - Summary

Points of Interest:

	FY27 Budget	FY26 Budget	FY26 Actual
Expenditures	\$29,337,424	\$28,862,740	\$28,850,138
Revenues	\$28,009,086	\$26,404,140	\$30,516,379
NET Change	(\$1,328,338)	(\$2,458,600)	\$1,666,242

- The FY27 Budget increased by 1.64% compared to the FY26 Budget
- The FY27 Budget is 1.69% greater than the FY26 Actual Expenditures

Increases in the overall Budget and Member District fees:

- Collective Bargaining Agreement (2026-2029)
 - 8.39% increase in certified and non-certified salaries
 - 16.3% increase in medical benefits and continued contribution structure
- Decrease in non-member high school students, resulting in a \$2,080,411 reduction in revenue.
- Decrease in member district enrollment from 305 to 270, resulting in increased member district instructional rates.
- Increase costs related to curriculum and supplies.
- Evidence-Based Funding is budgeted at 100% of the projected allocation, or \$928,000.
- As required under GASB 84, financial activity related to the District's Activity Funds must now be recorded in the District's Annual ISBE Budget Form and the Annual Financial Report.

The Budget will be presented in greater detail at the Governing Board meeting on August 13, 2026.

Thank you.