

NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION 807

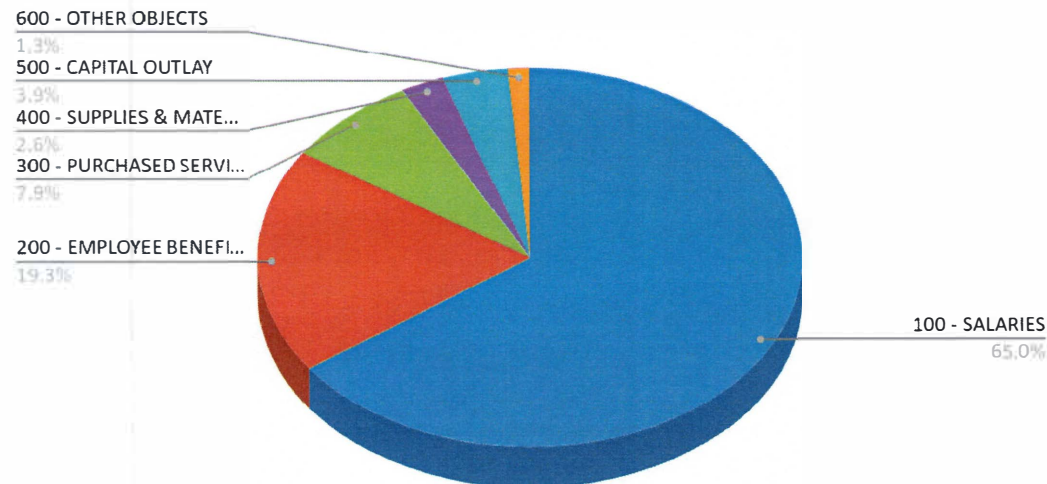
Budget Summary Report

Fiscal Year: 2026-2027

EXPENDITURES

0 - TOTAL EXPENDITURES BY OBJECT	Proposed Budget FY2027	Adopted Budget FY2026	Prior Year FY2026 Actual	FY27 to FY26 Budget v Budget % Change	FY26 to FY26 Budget v Actual % Utilization	FY27 to FY26 Budget v Actual % Change
100 - SALARIES	\$ 19,082,514	\$ 18,941,451	\$ 19,151,013	0.74%	101.11%	-0.36%
200 - EMPLOYEE BENEFITS	\$ 5,656,654	\$ 5,481,342	\$ 4,668,275	3.20%	85.17%	21.17%
300 - PURCHASED SERVICES	\$ 2,318,492	\$ 2,008,032	\$ 2,219,631	15.46%	110.54%	4.45%
400 - SUPPLIES & MATERIALS	\$ 759,465	\$ 1,062,715	\$ 553,808	-28.54%	52.11%	37.13%
500 - CAPITAL OUTLAY	\$ 1,143,000	\$ 889,500	\$ 1,867,594	28.50%	209.96%	-38.80%
600 - OTHER OBJECTS	\$ 377,300	\$ 479,700	\$ 389,816	-21.35%	81.26%	-3.21%
TOTAL EXPENDITURES BY OBJECT	\$ 29,337,424	\$ 28,862,740	\$ 28,850,138	1.64%	99.96%	1.69%

FY27 Budgeted TOTAL Expenditures by Object



NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION 807

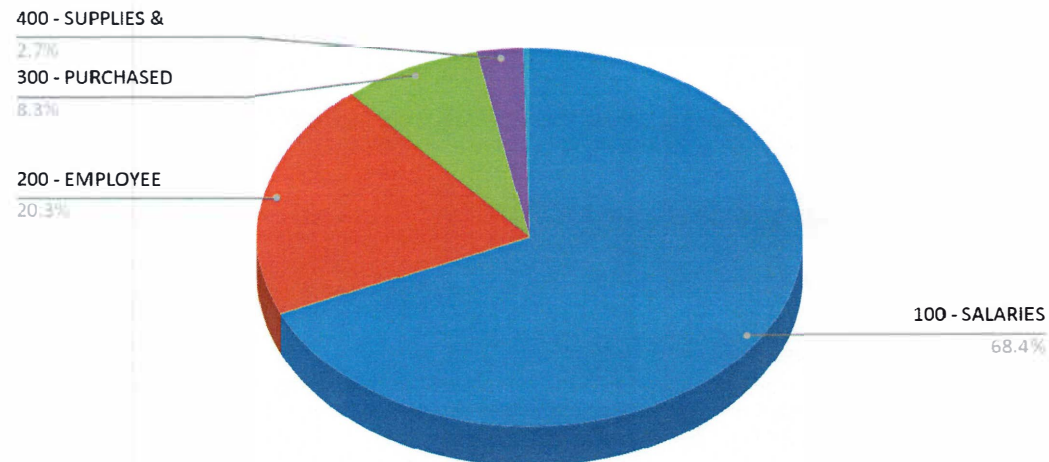
Budget Summary Report

Fiscal Year: 2026-2027

EXPENDITURES

0 - OPERATING EXPENDITURES BY OBJECT	Proposed Budget FY2027	Adopted Budget FY2026	Prior Year FY2026 Actual	FY27 to FY26 Budget v Budget % Change	FY26 to FY26 Budget v Actual % Utilization	FY27 to FY26 Budget v Actual % Change
100 - SALARIES	\$ 19,082,514	\$ 18,941,451	\$ 19,151,013	0.74%	101.11%	-0.36%
200 - EMPLOYEE BENEFITS	\$ 5,656,654	\$ 5,481,342	\$ 4,668,275	3.20%	85.17%	21.17%
300 - PURCHASED SERVICES	\$ 2,318,492	\$ 1,808,032	\$ 2,219,631	28.23%	122.77%	4.45%
400 - SUPPLIES & MATERIALS	\$ 759,465	\$ 762,715	\$ 553,808	-0.43%	72.61%	37.13%
500 - CAPITAL OUTLAY	\$ 100,000	\$ 109,500	\$ 1,867,594	-8.68%	1705.57%	-94.65%
600 - OTHER OBJECTS	\$ -	\$ -	\$ 389,816			-100.00%
TOTAL EXPENDITURES BY OBJECT	\$ 27,917,124	\$ 27,103,040	\$ 28,850,138	3.00%	106.45%	-3.23%

FY27 Budgeted OPERATING Expenditures by Object



NILES TOWNSHIP DISTRICT FOR SPECIAL EDUCATION 807

Budget Summary Report

Fiscal Year: 2026-2027

EXPENDITURES BY SILO/PROGRAM

0 - EXPENDITURES BY SILO/PROGRAM	Proposed Budget FY2027	Adopted Budget FY2026	Prior Year FY2026 Actual	FY27 to FY26 Budget v Budget % Change	FY26 to FY26 Budget v Actual % Utilization	FY27 to FY26 Budget v Actual % Change
00 - INSTRUCTION	\$ 20,734,829	\$ 21,168,451	\$ 20,659,686	-2.05%	97.60%	0.36%
04 - PURCHASED SERVICES	\$ 3,040,702	\$ 2,792,671	\$ 3,092,087	8.88%	110.72%	-1.66%
07 - MEMBERSHIP	\$ 1,684,839	\$ 1,583,516	\$ 1,382,053	6.40%	87.28%	21.91%
02 - PHYSICAL PLANT	\$ 392,126	\$ 365,456	\$ 286,883	7.30%	78.50%	36.69%
12 - MEDICAID	\$ 1,621,909	\$ 1,028,667	\$ 1,116,087	57.67%	108.50%	45.32%
08 - TECH/PD	\$ 166,100		\$ 53,736			209.10%
14 - IMPROVEMENT OF INSTRUCTION/PD	\$ 276,619	\$ 164,279	\$ 150,122	68.38%	91.38%	84.26%
20 - CAPITAL OUTLAY/CONSTRUCTION	\$ 1,043,000	\$ 1,380,000	\$ 1,723,018	-24.42%	124.86%	-39.47%
51-59 - STUDENT ACTIVITY	\$ -	\$ -	\$ 6,766			-100.00%
FUND 30 DEBT (in 00 INSTRUCTION)	\$ 377,300	\$ 379,700	\$ 379,700			
TOTAL EXPENDITURES BY SILO/PROGRAM	\$ 29,337,424	\$ 28,862,740	\$ 28,850,138	1.64%	99.96%	1.69%

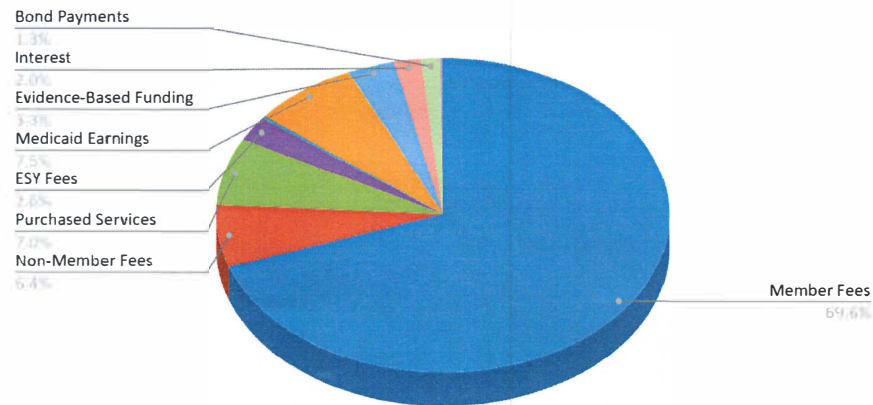
	2026-2027	2025-2026	Difference	% Change
INSTRUCTIONAL COSTS Without Non-Member Fees & Federal/State/Local Revenues	\$17,343,499	\$16,876,260	\$498,239	2.95%
MEMBER INSTRUCTIONAL FEE	\$64,350	\$55,332	\$9,018	16.3%
NON-MEMBER INSTRUCTIONAL FEE	\$88,000	\$72,963	\$15,037	20.61%
PHYSICAL PLANT FEE	\$43,570	\$40,606	\$2,964	7.3%
MEMBERSHIP FEE	District specific	District specific		
PURCHASED SERVICES	District specific	District specific		

ESTIMATED REVENUES

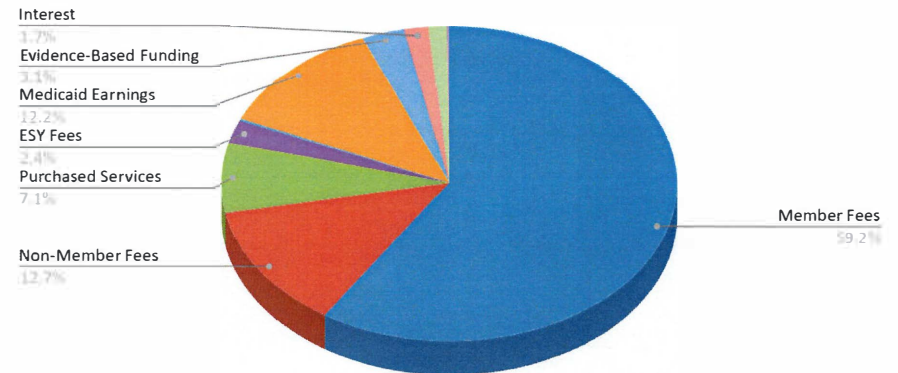
1 - REVENUES	Proposed Budget FY2027	Adopted Budget FY2026	Prior Year FY2026 Actual	FY27 to FY26 Budget v Budget % Change	FY26 to FY26 Budget v Actual % Utilization	FY27 to FY26 Budget v Actual % Change
MEMBER DISTRICT FEES						
MEMBERSHIP	\$ 1,684,839	\$ 1,594,114	\$ 1,242,131	5.69%	77.92%	35.64%
INSTRUCTIONAL	\$ 17,374,499	\$ 12,469,858	\$ 16,336,695	39.33%	131.01%	6.35%
PHYSICAL PLANT	\$ 392,126	\$ 365,456	\$ 365,454	7.30%	100.00%	7.30%
OTHER LOCAL/REBATES	\$ 15,000	\$ 170,000	\$ 10,914	-91.18%	6.42%	37.44%
Subtotal	\$ 19,466,464	\$ 14,599,428	\$ 17,955,194	33.34%	122.99%	8.42%
MEMBER DISTRICTS PURCHASED SERVICES						
MEMBER FEE FOR SERVICE	\$ -	\$ 3,022,671	\$ 2,131,474	-100.00%	70.52%	-100.00%
MEMEBER LUNCH FEES	\$ 60,000	\$ 60,000	\$ 3,398	0.00%	5.66%	1665.88%
MEMBER MISC FFS/PD	\$ -	\$ -	\$ 17,993			
ESTIMATED DISTRICT PURCHASED SERVICES	\$ 1,623,992					
ESTIMATED ISBE PROFESSIONAL DEVELOPMENT	\$ 150,000					
ESTIMATED ISBE NON-PUBLIC	\$ 111,000					
Subtotal	\$ 1,944,992	\$ 3,082,671	\$ 2,152,865	-36.91%	69.84%	-9.66%
NON-MEMBER FEES						
NON-MEMBER INSTRUCTIONAL	\$ 1,419,000	\$ 3,782,727	\$ 3,781,545	-62.49%	99.97%	-62.48%
NON-MEMBER FEE FOR SERVICE	\$ 362,530	\$ 79,214	\$ 79,214	357.66%	100.00%	357.66%
Subtotal	\$ 1,781,530	\$ 3,861,941	\$ 3,860,759	-53.87%	99.97%	-53.86%
OTHER LOCAL/STATE/FEDERAL SOURCES						
EVIDENCE-BASED FUNDING	\$ 928,800	\$ 928,800	\$ 928,138	0.00%	99.93%	0.07%
TRANSPORTATION	\$ 60,000	\$ 84,000	\$ 51,302	-28.57%	61.07%	16.95%
ESY FEES (Prior Year)	\$ 725,000	\$ 717,600	\$ 734,844	1.03%	102.40%	-1.34%
MEDICAID	\$ 2,100,000	\$ 2,100,000	\$ 3,685,611	0.00%	175.51%	-43.02%
INTEREST	\$ 550,000	\$ 450,000	\$ 526,012	22.22%	116.89%	4.56%
BOND PAYMENTS	\$ 377,300	\$ 379,700	\$ 379,700	-0.63%	100.00%	-0.63%
DCEO GRANT	\$ -	\$ 150,000	\$ 150,000	-100.00%	100.00%	-100.00%
SCHOOL MAINTENANCE GRANT	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	100.00%	0.00%
DONATIONS/GRANTS	\$ 25,000	\$ -	\$ 5,609			345.68%
SEED/SPECIAL OLYMPICS	\$ -	\$ -	\$ 11,537			-100.00%
PRIOR YEAR EXPENDITURES	\$ -	\$ -	\$ 24,808			-100.00%
Subtotal	\$ 4,816,100	\$ 4,860,100	\$ 6,547,561			-26.44%
TOTAL REVENUES	\$ 28,009,086	\$ 26,404,140	\$ 30,516,379	6.08%	115.57%	-8.22%

ESTIMATED FY27 REVENUES vs FY26 ACTUAL REVENUES

FY27 Budgeted Estimated Revenues



FY26 Actual Revenues



SUMMARY

	Proposed Budget FY2027	Adopted Budget FY2026	Prior Year FY2026 Actual	FY27 to FY26 Budget v Budget % Change	FY26 to FY26 Budget v Actual % Utilization	FY27 to FY26 Budget v Actual % Change
TOTAL ESTIMATED EXPENDITURES	\$ 29,337,424	\$ 28,862,740	\$ 28,850,138	1.64%	99.96%	1.69%
TOTAL ESTIMATED REVENUES	\$ 28,009,086	\$ 26,404,140	\$ 30,516,379	6.08%	115.57%	-8.22%
NET CHANGE (REVENUE - EXPENDITURE)	\$ (1,328,338)	\$ (2,458,600)	\$ 1,666,242			

**2026-2027 MEMBERSHIP FEES
WITH \$400,000 MEDICAID CREDIT**

Membership Fee		6th Day Enrollment %	Medicaid & Credit		2026-2027 Annual Fee
\$1,684,839			\$400,000		
D67	\$ 110,761	6.57%	\$	26,296	\$ 84,465
D68	\$ 316,305	18.77%	\$	75,095	\$ 241,211
D69	\$ 340,124	20.19%	\$	80,749	\$ 259,375
D70	\$ 164,083	9.74%	\$	38,955	\$ 125,128
D71	\$ 117,230	6.96%	\$	27,832	\$ 89,398
D72	\$ 136,442	8.10%	\$	32,393	\$ 104,049
D73	\$ 94,392	5.60%	\$	22,410	\$ 71,982
D73.5	\$ 184,667	10.96%	\$	43,842	\$ 140,825
D74	\$ 220,836	13.11%	\$	52,429	\$ 168,407
\$ 1,684,839		100%	\$	400,000	\$ 1,284,839

*Membership allocation based on 25-26 6th day percentage