



**NTDSE**  
Empowering All To Achieve

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

8-25-25

TO: Tarin Kendrick

FROM: Kathy Gavin

RE: FY26 NTDSE Budget

The first reading of the FY26 budget will be presented at the NTDSE Governing Board meeting on August 27, 2025. Attachments to this memo for your review include the following:

- FY26 ISBE Joint Agreement Budget Form
- FY26 Budget Breakdown Worksheet
- FY26 Projected Expenditure Chart by Object
- FY26 Projected Revenue Chart by Source
- FY26 to FY25 Expenditure Comparison by Object Worksheet

Points of interest:

- NTDSE's total budget for FY26 is \$28,262,740.
- NTDSE's operating budget (without construction and on behalf of bond payments) is \$26,503,040.
- The FY26 total budget increased by \$1,101,866 or 4% when compared to the FY25 budget.
- An estimated \$1.36 M expenditure in FY26 can be tied to costs related to the final phase of the Molloy Renovation Project. Existing funds for this project are noted in Fund 60 - Capital Projects on the Cash Summary Page of the ISBE budget form.
- Increases in the budget can be tied to:
  - An increase in FTE for certified and non-certified staff
  - Salaries tied to the Collective Bargaining Agreement
  - Increased health benefits cost
  - Greater square footage has increased costs tied to the facility.
  - Increase in student enrollment
  - Increase in curriculum and supplies
- SALARIES
  - Certified staff salary increases are 3% in FY26.
  - Non-certified staff salary increases are 3% in FY26.

- Evidence-based funding is budgeted at 100% or \$928,800 of the projected allocation.
- As required under GASB 84, FY26 financial activity related to school districts' Activity Funds must now be recorded in a 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 27, 2025.

Thank you.