

HARLEM CONSOLIDATED SCHOOL DISTRICT 122

2026 - 2027 TENTATIVE BUDGET
September 28, 2026



**EDUCATION FUND
REVENUES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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LOCAL SOURCES

1110	Property Tax Levy	33,238,969	34,602,159	34,810,407	36,512,779	36,518,778	38,008,792
1113	Property Tax Levy - Recapture	109,735	296,955	120,487	188,206	188,318	156,377
1131	Property Tax Lease Levy	4,952	5,333	5,044	5,701	5,713	5,701
1140	Prop. Tax Levy, Spec Ed	1,987,773	1,993,280	1,989,162	1,992,539	1,998,681	1,992,342
1191	Other Tax Levies	475,633	470,628	493,637	504,594	502,950	495,000
1210	Mobile Home	46,909	42,705	65,690	49,002	40,795	41,000
1230	CPPR Tax	9,627,755	5,686,245	3,717,538	3,806,730	4,121,468	4,510,660
1001	Flow Through Inventory	5,440	-315	2,779	1,000	-1,350	1,000
1321	Tuition - Summer	330	0	2,300	0	5,718	2,500
1342	Tuition - Spec Ed	295,668	150,984	100,612	115,000	96,930	95,000
1510	Earnings/Investments	1,347,388	1,999,223	1,941,344	1,600,000	1,503,545	1,325,000
1611	Pupils Lunch	-159	0	51,734	0	0	0
1613	Pupils Ala Carte	413,658	351,557	361,257	387,000	354,635	350,000
1690	Other Food Revenue	116,686	126,462	139,001	150,000	183,605	165,000
1710	Athletic Revenues	78,728	73,385	79,168	70,000	76,132	75,000
1715	Summer School	8,671	9,819	12,151	10,000	14,953	12,500
1719	Activity Fees	35	0	0	0	35	0
1720	Athletic Entry Fees	63,570	59,233	66,145	65,000	62,147	65,000
1920	Donations	-500	0	250	1,000	6,040	1,000
1990	Miscellaneous	424,797	561,211	607,980	636,220	722,720	675,000
1910	Spectrum	96,446	99,345	102,320	105,389	105,389	108,551
TOTAL LOCAL SOURCES		48,342,484	46,528,208	44,669,004	46,200,160	46,507,202	48,085,422
<i>Percent of Total</i>		50.25%	48.28%	48.11%	48.80%	48.82%	49.76%

**EDUCATION FUND
REVENUES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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STATE SOURCES

3001	Evidence Based Funding	32,541,261	32,942,169	35,125,485	35,770,284	35,786,891	36,696,387
3100	Private Facility Tuition	684,187	970,294	825,115	800,000	700,743	725,000
3120	Special Ed - Orphanage	534,083	402,379	379,701	492,191	580,816	460,000
3130	Special Ed - Orphanage Summer School	39,319	0	0	0	0	0
3200	State Grants-Voc Ed	13,130	-444	0	0	0	0
3360	State Lunch / Breakfast	15,184	57,447	42,383	45,000	42,773	45,000
3370	Drivers Education	37,802	38,600	39,585	35,000	33,592	35,000
3705	Early Childhood Block Grant	1,483,376	2,422,989	1,318,044	1,523,867	1,431,816	1,418,519
3780	Technology Leadership Opportunity	0	8,750	0	0	0	0
3800	Library Grant / Class Size/ Bridges	5,237	5,148	4,936	4,936	5,081	5,000
3999	Miscellaneous - Teacher Vacancy Grant	0	430,794	111,662	195,315	190,429	0
TOTAL STATE SOURCES		35,353,580	37,278,126	37,846,911	38,866,592	38,772,140	39,384,906
<i>Percent of Total</i>		36.75%	38.68%	40.76%	41.05%	40.70%	40.76%

EDUCATION FUND
REVENUES

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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FEDERAL SOURCES

4200	Federal Lunch / Breakfast Start-up/Milk	3,619,146	3,559,825	3,772,069	3,750,000	3,910,160	3,800,000
4300	Title I	2,443,317	2,141,195	1,956,327	1,736,754	1,833,337	1,592,968
4331	Title I School Improvement	40,878	81,882	264,258	60,343	246,250	56,500
4400	Title IV-Student Enrichment	134,467	208,158	108,891	115,897	139,398	97,833
4590	Other Federal Funds			12,499	0	0	0
4600	IDEA - Pre School Flow Through	40,334	35,996	40,368	37,507	31,251	38,470
4620	IDEA - Part B Flow Through	1,559,064	1,503,634	1,874,834	1,553,989	1,805,024	1,554,667
4625	IDEA - Room and Board	94,498	7,632	0	0	0	
4900	Medicaid	964,116	2,303,612	1,812,780	1,750,000	1,759,890	1,750,000
4905/4909	Title 3 - IEP/LIPLEPS	34,511	39,329	38,314	38,353	40,566	51,006
4920	Vento Homeless Grant	5,923	4,828	10,907	9,277	10,138	7,600
4930	Title II Teacher Quality	264,699	222,718	269,281	210,391	207,666	213,643
4998-ER	ESSER/CARES	3,306,731	2,459,092	0	0	0	0
4998-4S	Stronger Connections Grant	0	0	178,166	0	3,253	0
TOTAL FEDERAL SOURCES		12,507,682	12,567,900	10,338,692	9,262,511	9,986,932	9,162,687
Percent of Total		13.00%	13.04%	11.13%	9.78%	10.48%	

TRANSFERS/OTHER FUNDS

7100	Transfer from other funds	0	0	0	350,000	0	0
TOTAL TRANSFERS/EQUIP SALES		0	0	0	350,000	0	0
Percent of Total		0.00%	0.00%	0.00%	0.37%	0.00%	0.00%

TOTAL EDUCATION FUND DIRECT REVENUES		96,203,747	96,374,235	92,854,607	94,679,263	95,266,275	96,633,015
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**EDUCATION FUND
EXPENDITURES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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SALARIES

110	Regular Salaries	54,598,806	57,165,723	59,338,555	59,713,555	59,320,932	56,924,222
120	Temporary Salaries	2,945,619	1,895,473	1,871,447	1,750,000	2,090,075	2,000,000
130	Overtime Salaries	383,625	436,979	287,645	372,950	234,891	325,000

TOTAL SALARIES	57,928,050	59,498,175	61,497,647	61,836,505	61,645,898	59,249,222
<i>Percent of Total</i>	62.28%	63.76%	63.09%	63.20%	62.79%	61.87%

BENEFITS

211	Teacher Retirement	5,506,273	5,594,900	5,661,990	5,742,533	5,791,746	5,634,427
215	Early Retirement	13,760	23,000	45,000	40,000	0	65,000
216	Federal TRS	349,941	331,380	207,186	160,619	153,799	151,836
221	Life Insurance	72,511	76,189	68,458	72,000	68,116	70,000
222	Medical Insurance	14,746,668	13,317,963	16,546,371	16,958,106	17,576,732	18,000,000
226	Long Term Disability	7,669	8,305	7,860	8,713	7,731	8,000
230	Tuition Reimb	40,564	45,774	20,365	40,000	25,965	40,000

TOTAL BENEFITS	20,737,386	19,397,512	22,557,230	23,021,971	23,624,090	23,969,263
<i>Percent of Total</i>	22.29%	20.79%	23.14%	23.53%	24.06%	25.03%

PURCHASED SERVICES

310	Professional Services	2,553,710	2,766,134	2,808,861	2,602,614	2,610,859	2,513,198
320	Property Services (Repairs & Maint.)	221,657	180,791	232,833	166,968	196,730	203,707
330	Travel	289,528	275,030	359,558	319,064	240,201	288,801
340	Communications	42,851	31,131	36,240	24,845	29,688	23,963
350	Advertising	4,597	7,450	7,984	4,000	6,126	5,000
360	Printing	1,995	3,259	19,530	7,500	390	5,000
370	Software Licenses	858,781	821,566	809,245	703,505	800,649	761,188
380	Other Purchased Services	9,948	54,678	30,229	30,000	19,850	40,000

TOTAL PURCHASED SERVICES	3,983,068	4,140,039	4,304,479	3,858,495	3,904,495	3,840,857
<i>Percent of Total</i>	4.28%	4.44%	4.42%	3.94%	3.98%	4.01%

**EDUCATION FUND
EXPENDITURES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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SUPPLIES

410	General Supplies	4,019,923	3,624,618	3,857,940	3,874,953	3,625,017	3,831,417
420	Textbooks/Workbooks	253,702	292,536	235,813	610,000	600,064	426,100
430	Library Books	34,544	38,393	42,563	42,108	39,087	38,900
440	Periodicals	4,946	4,914	237	450	400	400
470	Computer Software	0	0	0	0	0	0

TOTAL SUPPLIES	4,313,115	3,960,461	4,136,553	4,527,511	4,264,568	4,296,817
<i>Percent of Total</i>	4.64%	4.24%	4.24%	4.63%	4.34%	4.49%

CAPITAL OUTLAY

540/550	Equipment	510,226	195,354	116,840	280,000	194,811	204,500
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TOTAL CAPITAL OUTLAY	510,226	195,354	116,840	280,000	194,811	204,500
<i>Percent of Total</i>	0.55%	0.21%	0.12%	0.29%	0.20%	0.21%

OTHER EXPENDITURES

600	Other Objects-TMH	0	0	0	0	0	0
640	Dues & Fees	217,498	227,787	208,638	238,522	251,476	274,525
670	Tuition	3,325,713	3,185,224	3,390,588	3,200,000	3,328,483	3,569,870
680	License	0	209	0	0	0	0
691	Contingency	0	0	0	1,000	0	1,000

TOTAL OTHER EXPENDITURES	3,543,210	3,413,219	3,599,226	3,439,522	3,579,958	3,845,395
<i>Percent of Total</i>	3.81%	3.66%	3.69%	3.52%	3.65%	4.02%

EDUCATION FUND
EXPENDITURES

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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Non-Capital Equipment

700	Non-Capital Equipment	374,394	462,036	407,923	315,918	394,025	362,220
TOTAL NON-CAPITAL EQUIPMENT		374,394	462,036	407,923	315,918	394,025	362,220
Percent of Total		0.40%	0.50%	0.42%	0.32%	0.40%	0.38%

Transfers

813	Transfer to Transportation	200,000	150,000	200,000	0	0	0
814	Transfer to Operation & Maintenance Fund	1,425,000	2,100,000	650,000	565,000	575,000	0
TOTAL TRANSFER		1,625,000	2,250,000	850,000	565,000	575,000	0
Percent of Total		1.75%	2.41%	0.87%	0.58%	0.59%	0.00%

TOTAL EDUCATION FUND DIRECT EXPENDITURE	93,014,448	93,316,796	97,469,899	97,844,921	98,182,845	95,768,274
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Excess(Deficit) of Revenues over Expenditures	3,189,299	3,057,438	(4,615,292)	(3,165,658)	(2,916,570)	864,741
Beginning Fund Balance	17,005,404	20,193,756	23,251,195	18,635,903	18,635,903	15,719,332
Fund Balance - June 30th	20,193,756	23,251,195	18,635,903	15,470,245	15,719,332	16,584,073
Total may vary due to Rounding						

**TORT FUND
REVENUES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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LOCAL SOURCES

1121	Property Tax Levy	1,142,508	1,295,539	1,467,719	1,519,347	1,519,785	1,538,784
1113	Property Tax Levy - Recapture	3,559	9,630	4,805	7,425	7,478	6,000
1210	Mobile Home	1,521	1,511	2,620	1,500	1,627	16,000
1510	Earnings/Investments	29,300	35,966	31,451	25,161	25,302	22,772
1997	Interest on Taxes	449	3,322	2,868	0	3,277	3,000
1990	Miscellaneous	0	0	0	0	158,304	0

TOTAL LOCAL SOURCES	1,177,337	1,345,968	1,509,462	1,553,433	1,715,773	1,586,556
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**TORT FUND
EXPENDITURES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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SALARIES

110	Regular Salaries	52,117	-91	0	0	0	0
TOTAL SALARIES		52,117	(91)	0	0	0	0
<i>Percent of Total</i>		3.89%	-0.01%	0.00%	0.00%	0.00%	0.00%

BENEFITS

211	Teacher's Retirement	291	0	0	0	0	0
221	Life Insurance	53	0	0	0	0	0
222	Medical Insurance	34,303	118	0	0	0	0
226	Long-term Disability Insurance	3	0	0	0	0	0
TOTAL BENEFITS		34,650	118	0	0	0	0
<i>Percent of Total</i>		2.58%	0.01%	0.00%	0.00%	0.00%	0.00%

PURCHASED SERVICES

310	Professional Services	0	23,736	22,972	23,175	23,175	23,175
320	Property Services (Repairs & Maint.)	0	0	0	0	0	0
380	Insurance	1,253,817	1,361,757	1,491,334	1,554,412	1,556,197	1,706,119
TOTAL PURCHASED SERVICES		1,253,817	1,385,493	1,514,306	1,577,587	1,579,372	1,729,294
<i>Percent of Total</i>		93.53%	100.00%	100.00%	100.00%	100.00%	100.00%

SUPPLIES

410	General Supplies	0	0	0	0	0	0
TOTAL SUPPLIES		0	0	0	0	0	0
<i>Percent of Total</i>		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**TORT FUND
EXPENDITURES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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CAPITAL OUTLAY

520/530	Buildings/Grounds Improvements	0	0	0	0	0
540	Equipment	0	0	0	0	0

TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
<i>Percent of Total</i>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

OTHER OBJECTS

650/660	Judgements / Vandalism	0	0	0	0	0
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TOTAL JUDGEMENTS / VANDALISM	0	0	0	0	0	0
<i>Percent of Total</i>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

NON-CAPITALIZED EQUIPMENT

760	Non-Capitalized Equipment	0	0	0	0	0
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TOTAL NON-CAPITALIZED EQUIPMENT	0	0	0	0	0	0
	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

TOTAL TORT FUND EXPENDITURES	1,340,585	1,385,521	1,514,306	1,577,587	1,579,372	1,729,294
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Excess(Deficit) of Revenues over Expenditures	(163,248)	(39,553)	(4,843)	(24,154)	136,401	(142,738)
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Beginning Fund Balance	966,376	803,128	763,575	758,732	758,732	895,133
Fund Balance - June 30th	<u>803,128</u>	<u>763,575</u>	<u>758,732</u>	<u>734,578</u>	<u>895,133</u>	<u>752,395</u>

Totals may vary due to Rounding

OPERATIONS & MAINTENANCE FUND
REVENUES

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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LOCAL SOURCES

1110	Property Tax Levy	4,807,264	5,057,860	5,346,088	5,403,705	5,404,874	6,962,842
1113	Property Tax Levy - Recapture	14,973	40,519	17,501	26,408	26,990	26,014
1210	Mobile Home	6,401	5,901	9,542	7,000	5,926	7,000
1510	Earnings/Investments	199,743	318,828	289,945	231,956	222,412	195,000
1910	Rentals	20,591	29,644	21,705	20,000	25,991	21,000
1912	Hoffman Campus Lease	145,158	149,621	151,022	154,044	154,044	157,895
1911	Custodial Overtime	6,008	7,409	8,975	5,000	14,539	5,000
1920	Contributions/Donations	0		0	0	0	0
1913	Solar Field Lease Revenue	0	0	50,000	35,000	22,468	21,829
1990	Miscellaneous	37,619	65,652	15,023	35,000	37,473	35,000

TOTAL LOCAL SOURCES	5,237,757	5,675,434	5,909,801	5,918,113	5,914,717	7,431,580
<i>Percent of Total</i>	33.27%	69.96%	87.44%	91.29%	90.61%	91.29%

STATE SOURCES

3000	State Grant	0	0	0	0	0	0
3705	Preschool at Risk	0	14,706	0	0	19,193	0

TOTAL LOCAL SOURCES	0	14,706	0	0	19,193	0
<i>Percent of Total</i>	0.00%	0.18%	0.00%	0.00%	0.29%	0.00%

FEDERAL SOURCES

4000	Federal Grants - ESSER/CARES	516,265	17,264	0	0	0	0
4998-4S	Stronger Connections	0	0	149,149	0	18,500	0
4000	Title IV	0	0	0	0	0	21,460
4400	Drug Free Schools	51,637	22,582	48,737	0	0	0

TOTAL LOCAL SOURCES	567,902	39,846	197,887	0	18,500	21,460
<i>Percent of Total</i>	3.61%	0.49%	2.93%	0.00%	0.28%	0.00%

TRANSFERS

7100	Transfers From Other Funds	9,929,252	2,382,500	650,000	565,000	575,000	6,250,000
7310	Sale of Equipment	8,601	0	800	0	0	0

TOTAL TRANSFERS	9,937,853	2,382,500	650,800	565,000	575,000	6,250,000
<i>Percent of Total</i>	63.12%	29.37%	9.63%	8.71%	8.81%	8.71%

TOTAL O/M FUND REVENUES

15,743,512	8,112,485	6,758,488	6,483,113	6,527,410	13,703,040
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**OPERATIONS & MAINTENANCE FUND
EXPENDITURES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	FY 27 Budget Projection
<u>SALARIES</u>							
110	Regular Salaries	1,976,824	2,106,840	2,037,781	2,364,850	2,389,864	2,325,000
120	Temporary Salaries	55,097	64,040	62,759	66,950	50,271	66,950
130	Overtime Salaries	51,253	45,034	43,760	52,500	44,126	52,500
TOTAL SALARIES		2,083,174	2,215,914	2,144,300	2,484,300	2,484,262	2,444,450
<i>Percent of Total</i>		13.57%	27.50%	30.73%	36.85%	34.65%	36.85%

<u>BENEFITS</u>							
211	Teachers Retirement	1,727	1,864	1,948	1,922	1,996	1,922
221	Life Insurance	2,333	2,519	2,096	2,665	2,253	2,665
222	Medical Insurance	536,754	601,315	565,166	621,683	681,163	660,000
226	Long-term Disability Insurance	279	294	282	308	274	308
TOTAL BENEFITS		541,093	605,993	569,492	626,578	685,687	664,895
<i>Percent of Total</i>		3.53%	7.52%	8.16%	9.30%	9.56%	9.30%

<u>PURCHASED SERVICES</u>							
310	Professional Services	640,947	379,701	499,427	435,915	445,638	413,000
320	Property Services	205,698	401,141	468,411	301,200	539,007	475,000
330	Travel	0	0	0	0	0	0
340	Communications	61,343	47,380	39,974	46,420	41,509	44,885
370	Water	123,338	160,069	215,270	175,601	140,406	140,950
TOTAL PURCHASED SERVICES		1,031,325	988,291	1,223,082	959,136	1,166,559	1,073,835
<i>Percent of Total</i>		6.72%	12.26%	17.53%	14.23%	16.27%	14.23%

<u>SUPPLIES</u>							
410	General Supplies	374,200	429,463	512,536	487,750	484,695	484,000
465	Natural Gas	310,496	248,021	223,016	249,000	270,477	251,000
466	Electricity	835,965	934,125	975,725	951,000	1,035,222	976,500
469	Solar				0	65,028	73,500
TOTAL SUPPLIES		1,520,661	1,611,609	1,711,277	1,687,750	1,855,422	1,785,000
<i>Percent of Total</i>		9.91%	20.00%	24.52%	25.04%	25.88%	25.04%

**OPERATIONS & MAINTENANCE FUND
EXPENDITURES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	FY 27 Budget Projection
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CAPITAL OUTLAY

520	Buildings	69,450	0	0	0	0	0
530	Grounds Improvement	0	5,325	24,835	0	0	0
540	Equipment	131,354	122,993	136,659	42,500	27,758	42,500
550	Vehicles	0	0	0	122,000	121,648	65,000

TOTAL CAPITAL OUTLAY	200,804	128,318	161,494	164,500	149,406	107,500
	1.31%	1.59%	2.31%	2.44%	2.08%	2.44%

OTHER EXPENDITURES

640	Dues and Fees	0	0	0	0	0	0
660	Vandalism	0	-451	0	0	0	0
690	Miscellaneous	828	889	1,018	1,000	996	1,025
690	Contingency	0	0	0	2,000	0	2,000

TOTAL OTHER EXPENDITURES	828	439	1,018	3,000	996	3,025
<i>Percent of Total</i>	0.01%	0.01%	0.01%	0.04%	0.01%	0.04%

NON-CAPITALIZED EQUIPMENT

760	Non-Capitalized Equipment	111,196	85,872	227,739	70,750	81,604	93,210
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TOTAL NON-CAPITALIZED EQUIPMENT	111,196	85,872	227,739	70,750	81,604	93,210
	0.72%	1.07%	3.26%	1.05%	1.14%	1.05%

TRANSFERS

813	Transfer to Capital Projects Fund	9,856,778	2,422,100	939,931	745,000	745,000	7,500,000
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TOTAL TRANSFERS	9,856,778	2,422,100	939,931	745,000	745,000	7,500,000
	64.23%	30.06%	13.47%	11.05%	10.39%	11.05%

TOTAL O/M EXPENDITURES	15,345,860	8,058,536	6,978,333	6,741,014	7,168,935	13,671,915
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Excess(Deficit) of Revenues over Expenditures	397,651	53,949	(219,846)	(257,901)	(641,525)	31,125
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Beginning Fund Balance	3,110,735	3,508,386	3,562,335	3,342,489	3,342,489	2,700,965
Fund Balance - June 30th	<u>3,508,386</u>	<u>3,562,335</u>	<u>3,342,489</u>	<u>3,084,589</u>	<u>2,700,965</u>	<u>2,732,090</u>

Totals may vary due to Rounding

**DEBT SERVICE FUND
REVENUES**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
LOCAL SOURCES						
1110 Property Tax Levy	2,205,729	2,577,388	2,481,164	2,732,734	2,733,901	2,733,775
1113 Property Tax Levy - Recapture	6,870	18,591	8,123	13,355	12,957	10,000
1210 Mobile Home	2,937	3,005	4,428	3,000	2,750	2,750
1510 Earnings/Investments	42,446	61,802	56,345	45,076	52,521	47,268
1990 Miscellaneous	4,137	6,608	4,848	2,500	5,893	2,500
TOTAL LOCAL SOURCES	2,262,119	2,667,393	2,554,907	2,796,665	2,808,022	2,796,293

**DEBT SERVICE FUND
EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
OTHER EXPENDITURES						
319 Other Professional & Technical	1,300	2,983	2,067	900	2,450	2,000
610 Redemption of Principal-Bonds	1,965,000	2,075,000	2,010,000	2,095,000	2,113,025	2,160,000
624 Bonds Interest	254,090	509,553	483,050	647,244	629,219	584,500
640 Dues & Fees	0	2,510	600	300	1,264	1,250
571 Transfers	0	250,000	0	0	0	0
TOTAL OTHER SERVICES	2,220,390	2,840,046	2,495,717	2,743,444	2,745,958	2,747,750

TOTAL DEBT SERVICE FUND EXPENDITURES	2,220,390	2,840,046	2,495,717	2,743,444	2,745,958	2,747,750
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Excess(Deficit) of Revenues over Expenditures	41,729	(172,653)	59,190	53,220	62,064	48,543
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Beginning Fund Balance	432,464	474,193	301,540	360,731	360,731	422,795
Fund Balance - June 30th	474,193	301,540	360,731	413,951	422,795	471,338

Totals may vary due to rounding

**TRANSPORTATION FUND
REVENUES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
LOCAL SOURCES							
1110	Property Tax Levy	2,129,306	2,242,593	2,387,128	2,539,846	2,540,745	2,724,787
1113	Property Tax Levy - Recapture	6,632	17,947	7,815	12,412	12,295	12,000
1210	Mobile Home	2,835	2,616	4,261	3,075	2,646	2,750
1412	Special Ed Trans-Other Districts	31,045	42,700		20,500	17,941	19,000
1510	Earnings/Investments	130,310	173,959	170,657	136,526	149,971	130,000
1990	ComEd Electric Bus Funds	0	0	0	350,000	360,000	0
1990	Miscellaneous	837	5,754	4,664	5,843	5,478	5,843
TOTAL LOCAL SOURCES		2,300,965	2,485,570	2,574,524	3,068,202	3,089,075	2,894,380
<i>Percent of Total</i>		36.40%	32.34%	40.13%	36.93%	42.89%	45.10%

STATE SOURCES

3500	Regular Transportation	2,999,597	3,535,749	1,979,005	2,500,000	1,284,925	3,100,000
3510	Sp. Ed. Transportation	705,654	726,895	1,289,553	1,500,000	1,614,816	0
3705	Preschool at Risk	0	480,645	0	0	0	75,000
TOTAL STATE SOURCES		3,705,251	4,743,289	3,268,558	4,000,000	2,899,740	3,175,000
<i>Percent of Total</i>		58.62%	61.72%	50.95%	48.15%	40.27%	49.48%

**TRANSPORTATION FUND
REVENUES**

Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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FEDERAL SOURCES

4998-ER ESSER/CARES	2,858	20,476	3,288	0	0	0
EPA Electric Bus Funds	0	0	7,400	400,000	392,600	0
IRS Electric Bus Funds	0	0	0	30,000		0
4909 Title 3 - LIPLEPS		0	4,080	0	0	0
TOTAL FEDERAL SOURCES	2,858	20,476	14,768	430,000	392,600	0
<i>Percent of Total</i>	0.05%	0.27%	0.23%	5.18%	5.45%	0.00%

SALE OF EQUIPMENT

7310 Sale of Equipment	112,101	285,894	357,505	810,000	820,102	348,000
TOTAL SALE OF EQUIPMENT	112,101	285,894	357,505	810,000	820,102	348,000
<i>Percent of Total</i>	1.77%	3.72%	5.57%	9.75%	11.39%	5.42%

TRANSFERS/OTHER FUNDS

7100 Transfer from other funds	200,000	150,000	200,000	0	0	0
7991 Other Financing Sources	0	0	0	0	0	0
TOTAL TRANSFERS/EQUIP SALES	200,000	150,000	200,000	0	0	0
<i>Percent of Total</i>	3.16%	1.95%	3.12%	0.00%	0.00%	0.00%

TOTAL TRANSPORTATION FUND REVENUES	6,321,174	7,685,229	6,415,355	8,308,202	7,201,517	6,417,380
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**TRANSPORTATION FUND
EXPENDITURES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Projected FY 27 Budget
<u>SALARIES</u>							
110	Regular Salaries	2,431,885	2,364,260	2,637,948	2,684,112	2,779,051	2,775,000
120	Temporary Salaries	88,701	50,468	81,113	65,000	63,451	67,500
130	Overtime Salaries	154,309	163,127	149,310	157,500	177,401	157,500
TOTAL SALARIES		2,674,895	2,577,855	2,868,371	2,906,612	3,019,904	3,000,000
Percent of Total		39.05%	36.66%	40.68%	37.72%	38.92%	46.03%

BENEFITS

211	Teacher's Retirement	1,727	0	0	0	0	0
221	Life Insurance	2,880	2,684	2,442	3,000	2,537	3,000
222	Medical Insurance	1,372,505	1,262,345	1,165,684	1,258,939	1,304,489	1,375,000
226	Long Term Disability	299	295	284	293	295	293
230	Tuition/Eye Care Reimbursement	2,471	1,931	2,518	2,563	700	2,563
TOTAL BENEFITS		1,379,882	1,267,255	1,170,928	1,264,795	1,308,022	1,380,856
Percent of Total		20.14%	18.02%	16.61%	16.41%	16.86%	21.19%

PURCHASED SERVICES

310	Professional Services	276,379	691,460	375,066	361,000	557,239	400,000
320	Property Services	44,817	35,969	56,171	64,350	36,829	55,000
330	Travel (incl. Wrecker service)	17,917	9,763	19,763	15,500	11,197	13,050
340	Communications	811	602	504	650	515	550
350	Advertising	0	2,009	0	0	0	0
TOTAL PURCHASED SERVICES		339,925	739,802	451,503	441,500	605,779	468,600
Percent of Total		4.96%	10.52%	6.40%	5.73%	7.81%	7.19%

SUPPLIES

410/440	General Supplies/Periodicals	133,678	79,091	102,719	75,275	103,473	90,775
464	Energy	409,780	388,388	330,550	330,000	420,937	425,000
480	Maintenance Tools	5,564	3,578	1,790	2,500	1,084	2,000
481	Maintenance Tires	36,419	29,179	27,557	30,000	33,918	30,000
TOTAL SUPPLIES		585,442	500,237	462,615	437,775	559,412	547,775
Percent of Total		8.55%	7.11%	6.56%	5.68%	7.21%	8.41%

**TRANSPORTATION FUND
EXPENDITURES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Projected FY 26 Ending Actual	Projected FY 27 Budget
<u>CAPITAL OUTLAY</u>							
530	Improvement of Grounds	0	0	0	0	0	0
540	Equipment	0	0	0	0	5,007	2,500
550	Vehicles	1,869,045	1,937,094	2,083,720	2,288,640	2,253,640	1,100,000
TOTAL CAPITAL OUTLAY		1,869,045	1,937,094	2,083,720	2,288,640	2,258,647	1,102,500
<i>Percent of Total</i>		27.28%	27.55%	29.55%	29.70%	29.11%	16.92%
610	Redemption of Principal	0	0	0	0	0	0
620	Interest	0	0	0	0	0	0
640/680	Dues & Fees/Licenses	1,519	2,670	1,335	2,250	2,013	2,250
660	Transfers between funds	0	0	0	0	0	0
691	Contingency	0	0	0	0	0	0
TOTAL OTHER EXPENDITURES		1,519	2,670	1,335	2,250	2,013	2,250
<i>Percent of Total</i>		0.02%	0.04%	0.02%	0.03%	0.03%	0.03%
<u>NON-CAPITALIZED</u>							
7600	Non-Capitalized Equipment	0	6,422	11,893	15,000	4,546	15,000
TOTAL NON-CAPITAL EQUIPMENT		0	6,422	11,893	15,000	4,546	15,000
<i>Percent of Total</i>		0.00%	0.09%	0.17%	0.19%	0.06%	0.23%
<u>TRANSFERS</u>							
813	Transfer to Operations & Maintenance Fund	0	0	0	0	0	0
813	Transfer to Education Fund	0	0	0	350,000	0	0
TOTAL TRANSFERS		0	0	0	350,000	0	0
TOTAL TRANSPORTATION FUND EXPENDITURES							
		6,850,707	7,031,335	7,050,365	7,706,572	7,758,323	6,516,981
Excess(Deficit) of Revenues over Expenditures		(529,533)	653,894	(635,011)	601,630	(556,806)	(99,601)
Beginning Fund Balance		3,663,572	3,134,040	3,787,934	3,152,923	3,152,923	2,596,117
Fund Balance - June 30th		<u>3,134,040</u>	<u>3,787,934</u>	<u>3,152,923</u>	<u>3,754,554</u>	<u>2,596,117</u>	<u>2,496,516</u>

**IMRF/SOCIAL SECURITY FUND
REVENUES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
LOCAL SOURCES							
1110	Property Tax Levy	2,706,944	2,906,029	2,611,331	2,594,006	2,594,476	2,699,603
1113	Property Tax Levy - Recapture	8,431	22,816	8,549	12,677	13,096	10,000
1210	Mobile Home	3,604	3,390	4,661	3,301	2,894	3,000
1230	Corp Personal Prop	290,000	290,000	290,000	290,000	290,000	290,000
1510	Earnings/Investments	109,839	168,645	163,184	130,547	137,948	130,000
1990	Miscellaneous	1,064	7,455	5,102	922	5,848	2,500
TOTAL LOCAL SOURCES		3,119,882	3,398,334	3,082,827	3,031,453	3,044,262	3,135,103
STATE							
3705	Early Childhood Block Grant	98,535	158,571	82,103	85,716	84,141	87,452
3999	Miscellaneous - Teacher Vacancy Grant	0	8,403	6,401	6,676	9,892	0
TOTAL STATE SOURCES		98,535	166,974	88,503	92,392	94,033	87,452
FEDERAL							
4300	Title I/II/III/IV	25,849	25,615	24,174	19,173	21,317	19,420
4600	IDEA Flow through	19,302	19,039	27,032	22,326	26,597	27,440
4920	Vento Homeless Grant	0	0	43	51	0	0
4998-ER	ESSER/CARES	77,387	61,105	0	0	0	0
4998 -4S	Stronger Connections	0	0	13,624	0	475	0
TOTAL FEDERAL SOURCES		122,538	105,759	64,873	41,550	48,390	46,860
TOTAL IMRF REVENUES		3,340,956	3,671,068	3,236,204	3,165,396	3,186,685	3,269,415

**IMRF/SOCIAL SECURITY FUND
EXPENDITURES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
BENEFITS							
212	Municipal Retirement	1,222,250	1,173,135	1,207,547	1,223,585	1,250,697	1,213,176
213	FICA	937,714	993,047	1,061,102	1,076,408	1,072,553	1,040,377
214	Medicare	945,436	968,070	1,003,070	1,018,085	1,008,632	978,373
TOTAL BENEFITS		3,105,400	3,134,252	3,271,719	3,318,078	3,331,882	3,231,926
TOTAL IMRF EXPENDITURES		3,105,400	3,134,252	3,271,719	3,318,078	3,331,882	3,231,926
Excess(Deficit) of Revenues over Expenditures		235,556	536,816	(35,515)	(152,682)	(145,197)	37,489
Beginning Fund Balance		1,620,706	1,856,262	2,393,078	2,357,563	2,357,563	2,212,366
Fund Balance - June 30th		<u>1,856,262</u>	<u>2,393,078</u>	<u>2,357,563</u>	<u>2,204,881</u>	<u>2,212,366</u>	<u>2,249,855</u>
Totals may vary due to Rounding							

**Capital Projects
REVENUES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
LOCAL SOURCES							
1510	Earnings/Investments	52,274	478,699	66,594	1,000	2,019	40,000
1999	Misc	0	0	368,714	0	0	0
TOTAL LOCAL SOURCES		52,274	478,699	435,308	1,000	2,019	40,000
STATE SOURCES							
3100	State Aid PTRG	0	1,655,710	0	0	0	0
3500	DCEO Grant Funds	0	0	500,000	0	0	0
3925	School Maintenance Project Grant	50,000	0	0	50,000	50,000	50,000
TOTAL STATE SOURCES		50,000	1,655,710	500,000	50,000	50,000	50,000
FEDERAL SOURCES							
4998	ESSER II	646,307	894,369	0	0	0	0
4998	ESSER III	2,325,722	5,707,447	162,558	0	0	0
TOTAL FEDERAL SOURCES		2,972,029	6,601,817	162,558	0	0	0
TRANSFERS							
7100	Transfers In - Other Funds - Working Cash	8,504,252	0	0	0	0	0
	Transfers In - Debt Service	0	250,000	0	0	0	0
7101	Transfers In - Other Funds - O&M	1,352,526	2,422,100	939,931	745,000	745,000	7,500,000
7230	Accrued Int on Bond Sale	0	0	0	0	0	0
TOTAL TRANSFERS		9,856,778	2,672,100	939,931	745,000	745,000	7,500,000
TOTAL CAPITAL PROJECTS FUND REVENUES							
		12,931,081	11,408,326	2,037,797	796,000	797,019	7,590,000

**CAPITAL PROJECTS FUND
EXPENDITURES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
<u>PURCHASED SERVICES</u>							
310	Professional Services	9,810	16,288	29,045	0	59,805	75,000
340	Shipping		201	188	0	0	
TOTAL PURCHASED SERVICES		9,810	16,489	29,233	0	59,805	75,000
<u>SUPPLIES</u>							
410	General Supplies	0	8,134	77,443	0	0	0
TOTAL SUPPLIES		0	8,134	77,443	0	0	0
<u>CAPITAL OUTLAY</u>							
510	Land	0	0	0	0	0	0
520	Buildings	3,035,482	15,990,512	4,741,251	555,425	627,756	148,500
530	Grounds Improvement	722,775	421,720	993,795	249,493	227,513	2,715,625
540	Equipment	0	1,488	56,073	0	0	0
TOTAL CAPITAL OUTLAY		3,758,257	16,413,720	5,791,119	804,918	855,269	2,864,125
<u>NON-CAPITALIZED EQUIPMENT</u>							
760	Non-Capitalized Equipment	4,499	23,448	195,847	0	0	0
TOTAL NON-CAPITALIZED EQUIPMENT		4,499	23,448	195,847	0	0	0
TOTAL CAPITAL PROJECTS EXPENDITURES		3,772,566	16,461,792	6,093,642	804,918	915,074	2,939,125
Excess(Deficit) of Revenues over Expenditures		9,158,515	(5,053,466)	(4,055,845)	(8,918)	(118,056)	4,650,875
Beginning Fund Balance		0	9,158,515	4,105,049	49,204	49,204	-68,852
Fund Balance - June 30th		<u>9,158,515</u>	<u>4,105,049</u>	<u>49,204</u>	<u>40,286</u>	<u>(68,852)</u>	<u>4,582,023</u>
Totals may vary due to Rounding							

WORKING CASH FUND**REVENUES**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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LOCAL SOURCES

1110	Property Tax Levy	4,952	5,333	5,044	5,701	5,698	5,178
1113	Property Tax Levy - Recapture	15	42	17	28	27	25
1210	Mobile Home	7	6	9	5	6	5
1510	Earnings/Investments	25,797	27,095	23,134	18,507	20,678	25,000
1990	Miscellaneous	2	14	10	0	12	0

TOTAL LOCAL SOURCES	30,773	32,490	28,214	24,241	26,421	30,208
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TRANSFERS/OTHER FUNDS

721	Principal on Bonds Sold	8,504,252	0	0	0	0	6,250,000
723	Accrued Int on Bond Sale	32,347	0	0	0	0	0

TOTAL TRANSFERS	8,536,599	0	0	0	0	6,250,000
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TOTAL WORKING CASH FUND REVENUES	8,567,372	32,490	28,214	24,241	26,421	6,280,208
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WORKING CASH**EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
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TRANSFERS

811	Transfer to O&M Fund	8,504,252	282,500	0	0	0	6,250,000
811	Transfer to Educational Fund	0	0	0	0	0	0

TOTAL WORKING CASH FUND EXPENDITURE	8,504,252	282,500	0	0	0	6,250,000
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Excess(Deficit) of Revenues over Expenditures	63,120	(250,011)	28,214	24,241	26,421	30,208
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Beginning Fund Balance	666,249	729,369	479,358	507,572	507,572	533,993
Fund Balance - June 30th	729,369	479,358	507,572	531,813	533,993	564,200

Totals may vary due to rounding

**FIRE/LIFE SAFETY FUND
REVENUES**

		Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
LOCAL SOURCES							
1110	Property Tax Levy	174,161	184,550	198,983	161,532	161,431	149,115
1113	Property Tax Levy - Recapture	542	1,468	651	789	929	750
1210	Mobile Home	232	215	355	200	221	200
1510	Earnings/Investments	45,752	62,289	128,476	150,000	167,545	175,000
1990	Miscellaneous	68	474	389	0	348	0
7210	Principle on Bonds Sold	0	0	5,750,400	0	0	6,250,000
TOTAL LOCAL SOURCES		220,756	248,995	6,079,254	312,521	330,473	6,575,065
<i>Percent of Total</i>		100.00%	83.28%	100.00%	100.00%	100.00%	100.00%
STATE SOURCES							
3500	School Maintenance Project Grant	0	50,000	0	0	0	0
TOTAL STATE SOURCES		0	50,000	0	0	0	0
<i>Percent of Total</i>		0.00%	16.72%	0.00%	0.00%	0.00%	0.00%
TOTAL FIRE/LIFE SAFETY FUND REVENUES		220,756	298,995	6,079,254	312,521	330,473	6,575,065

**FIRE/LIFE SAFETY FUND
EXPENDITURES**

	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Final Budget 2025-2026	Actual Unaudited 2025-2026	Tentative Budget 2026-2027
PURCHASED SERVICES						
310 Purchased Services	33,196	45,450	25,250	10,000	10,100	1,000
TOTAL PURCHASED SERVICES	33,196	45,450	25,250	10,000	10,100	1,000
Percent of Total	100.00%	7.30%	1.61%	0.46%	0.58%	0.04%
CAPITAL OUTLAY						
520 Buildings	0	576,982	1,545,024	2,181,500	1,719,388	2,436,787
TOTAL CAPITAL OUTLAY	0	576,982	1,545,024	2,181,500	1,719,388	2,436,787
Percent of Total	0.00%	92.70%	98.39%	99.54%	99.42%	99.96%
TOTAL FIRE/LIFE SAFETY EXPENDITURES	33,196	622,432	1,570,274	2,191,500	1,729,488	2,437,787
Excess(Deficit) of Revenues over Expenditures	187,560	(323,437)	4,508,980	(1,878,979)	(1,399,015)	4,137,278
Audit Adjustment to Fund Balance						
Beginning Fund Balance	949,657	1,137,217	813,780	5,322,760	5,322,760	3,923,745
Fund Balance - June 30th	<u>1,137,217</u>	<u>813,780</u>	<u>5,322,760</u>	<u>3,443,781</u>	<u>3,923,745</u>	<u>8,061,023</u>
Totals may vary due to rounding						

Cash Balances as of 6/30/26

Education Fund	\$36,164,691
Tort Fund	\$1,719,412
O&M Fund	\$6,654,653
Debt Services Fund	\$1,606,465
Transportation Fund	\$4,610,940
IMRF/SS Fund	\$3,944,259
Construction Fund	\$43,653
Working Cash Fund	\$536,795
Life Safety Fund	\$4,111,755
Total	\$59,392,622