2026-2027
DRAFT - Final Budget
May 28, 2026

Budget to Budget Object Comparison

Object	26-27 Final	25-26 Budget	Budget to Budget	Budget to Budget
Salaries	$57,586,469.71	$55,478,081.28	$2,108,388.43	3.80%
Benefits	$36,814,365.74	$35,348,094.00	$1,466,271.74	4.15%
Professional Services	$13,299,589.31	$12,086,439.71	$1,213,149.60	10.04%
Purchased Property Services	$1,324,842.53	$1,619,306.49	(-$294,463.96)	(-18.18%)
Tuition/Travel & Transportation	$16,908,464.62	$15,306,357.81	$1,602,106.81	10.47%
Supplies/Software Books/Utilities	$4,437,363.32	$4,925,826.12	(-$488,462.80)	(-9.92%)
Equipment	$9,587.61	$48,000.00	(-$38,412.39)	(-80.03%)
Debt Service, Transfers and Leases	$13,074,416.28	$12,964,460.59	$109,805.69	.85%
TOTAL	**$143,455,099.12**	**$137,776,916.00**	**$5,678,183.12**	**4.12%**

2026 – 2027 ACT 1 Index

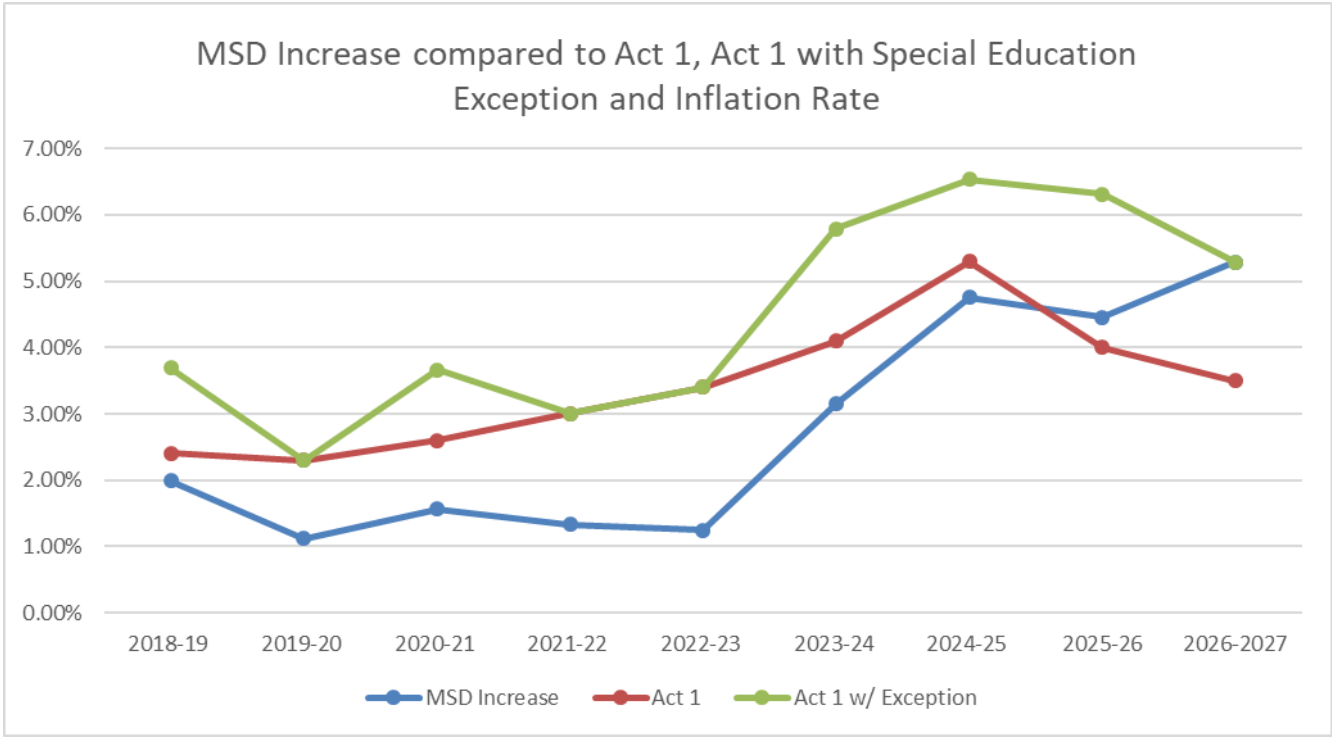
Revenue Category	Amount
Local	$113,308,435
State	$29,737,020
Federal	$409,644
Total	**$143,455,099**

Expense Category	Amount
Salary & Benefits	$94,400,836
Operational	$35,979,847
Debt & Transfers	$13,074,416
Total	**$143,455,099**

ACT 1 – 3.5%

MSD Final Budget Increase – 5.29%

Net Tax Levy = $96,822,779.45



Taxpayer Impact

REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2025/26 = **35.7219 mills**
- Proposed Real Estate tax rate 2026/27 = **37.6116 mills**
  - **§ Total Increase of 5.2900% (or 1.88968851 mills)**
  - **§ Increase of 0.0000 mills for Special Education Exception**

Estimated increased tax bill for a home assessed at the district average of $176,620 is $333.76

Overall tax bill calculation: 37.6116 (millage) X $176,620 = $6,642.96

Estimated tax bill for other home assessed values (based on 5.2900% increase = 1.8897 mills or 37.6116 mills):

Value*	Assessment	Increase	Total Tax	
$100,000.00	$35,460.99	$67.01	$1,333.74	
$200,000.00	$70,921.99	$134.02	$2,667.49	
$300,000.00	$106,382.98	$201.03	$4,001.23	
$400,000.00	$141,843.97	$268.04	$5,334.98	
$498,068.40	$176,620.00	$333.76	$6,642.96	MSD Median
$500,000.00	$177,304.96	$335.05	$6,668.72	
$1,000,000.00	$354,609.93	$670.10	$13,337.44	
$2,000,000.00	$709,219.86	$1,340.20	$26,674.89	

Items Restored in the Final Budget

- Operations - $100,000
  - Preventative maintenance contracts
  - Grounds maintenance and upkeep
  - Building maintenance (gym floor refinish)

- Curriculum - $100,000
  - Capacity needed for future curricular resource refresh

Items Restored in the Final Budget

- Technology - $50,000
  - Software
    - SmartPass (include Arcola)
    - LightSpeed Classroom
    - EcoStruxureUPS monitoring
    - Software support services
  - Supplies
    - Raptor kiosk computer replacements
    - Security equipment replacements/repair
    - Arcola auditorium upgrades

Object Comparison Detail

Salaries – Overall increase of $2.1 Million (3.80%)

- Contractual increases across all bargaining units ~ $3 million
- Reduction of 10 MEA positions and 1 Administrative positions ~ $1.8 Million
- Addition of 8 Personal Care Assistant (PCA) positions and 3 District employed psychologists
  ~ $1,000,000 (shift from outsourced professional services)

Benefits – Overall increase of ~ $1.5 Million (4.15%)

- Increase in healthcare and prescription costs - $725,000 (over and above the $475,000 capacity built in)
- FICA and PSERS increases - $600,000
- Tuition - $50,000
- Workers Comp - $85,000

Object Comparison Detail

Professional Services – Increase of $1.2 Million (10.04%)

- Align budget to actual costs - $2.4 Million
- Increase in costs for Wilson reading services - $450,000
- Increase in Intermediate Unit (IU) services - $300,000
- Reduction in REACH program - $246,000
- Reduction 1 unarmed security guard - $52,000
- Reduction in number of building substitutes (24 to 12) - $549,000
- Addition of LTS for teacher on assignment– High School - $66,000
- Psychologists and Special Education support to salaries - $1,000,000
- Reduction in budgeted legal costs - $135,000

Object Comparison Detail

Purchased Property Services – Decrease of $294,500 (-18.18%)

- Delayed implementation of PM Contracts

Tuition/Travel/Transportation – Increase of $1.6 Million (10.47%)

- Tuition – Increase of $1.4 Million
- Transportation
  - Out of district Special Education placements and homeless students - $265,000
  - Increase in fuel costs - $55,000
  - Route Efficiency - $91,000

Supplies/Software/Curriculum/Utilities – Decrease of $488,500 (-9.92%)

- Decrease in general supplies (across all areas)- $206,900
- Increase in electricity and natural gas costs - $270,700
- Decrease in curriculum - $552,300 (not inclusive of curriculum capacity)

Object Comparison Detail

Other Objects and Other of Funds – Increase of $109,806 (.85%)

- Based on debt schedule - Assumes $30 Million new money in 2026-2027
- No budgeted transfer to capital fund
- No budgeted food service transfer - $250,000
- Budgetary Reserve – $340,244
  - Medical - $98,219
  - Special Education - $142,025
  - Curriculum - $100,000

Revenue and Expenditure Comparison

Program	Proposed 27	Budget 26	Budget to Budget	Budget to Budget
Salaries & Benefits	$ 94,400,836	$ 90,826,175	$ 3,574,661	3.94%
Support Services	$ 31,532,896	$ 29,012,104	$ 2,520,792	8.69%
Supplies & Equipment	$ 4,446,951	$ 4,974,176	$ (527,225)	-10.60%
Debt, Transfers, Leases & Other	$ 13,074,416	$ 12,964,461	$ 109,955	0.85%
Grand Total	$ 143,455,099	$ 137,776,916	$ 5,678,183	4.12%

	Proposed 27	Budget 26	Budget to Budget	Budget to Budget
Local Sources	$ 113,308,435	$ 108,303,160	$ 105,667,512	4.62%
State Sources	$ 29,737,020	$ 29,056,834	$ 28,425,051	2.34%
Federal Sources	$ 409,644	$ 416,922	$ 422,550	0.00%
Other Sources	$ -	$ -	$ 67,362	-
TOTAL REVENUES	$ 143,455,099	$ 137,776,916	$ 134,582,475	4.12%

Projected Operating Deficit $ -

Millage Increase needed to balance budget = 5.29% inclusive of Act 1 Index of 3.5%

Next Steps

- June 16th – Adoption of 2026-2027 Final budget