

WEST CHICAGO ELEMENTARY SCHOOL DISTRICT 33

2026-27

TENTATIVE
BUDGET



An allocation of financial resources to ensure access to high-quality programs, services, and learning environments by strategically aligning resources while maintaining long-term fiscal sustainability and transparency.

Budget Objectives



- Leverage all available resources to provide high-quality programs and services, innovative technology, and learning environments.
- Upgrade existing infrastructure to provide safe, progressive, and productive learning and working environments.
- Maintain fiscal responsibility.

Budget Cycle

January / February:

- Review Staffing Needs
- Approve Student Fees
- Review Operations & Maintenance Projects

March / April:

- Building Project Bids
- Operations & Maintenance Bids
- Approve Staffing Needs
- Begin Hiring Process

May / June:

- Tentative Budget Presented to Board
- Administrator Salaries Approved
- 5 Year Budget Projections
- Custodial Supply Bids

July / August:

- Notice of Tentative Budget Published
- Budget on Display at ESC and Website

September / October:

- Public Hearing for Final Budget
- Board Adopts Final Operating Budget

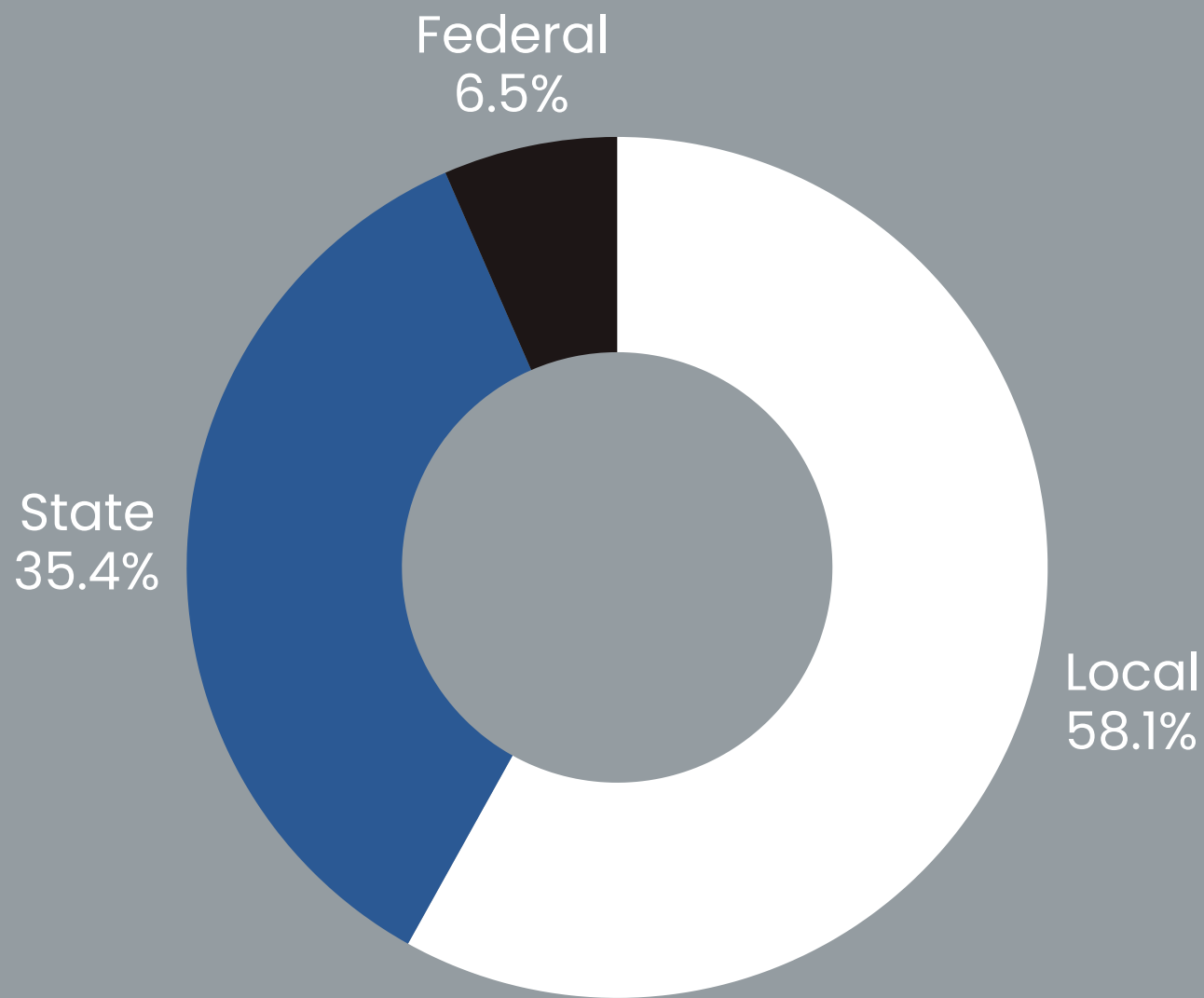
November / December:

- Public Hearing for Levy
- Board Adopts Annual Levy




Anticipated Revenue

\$93,375,171



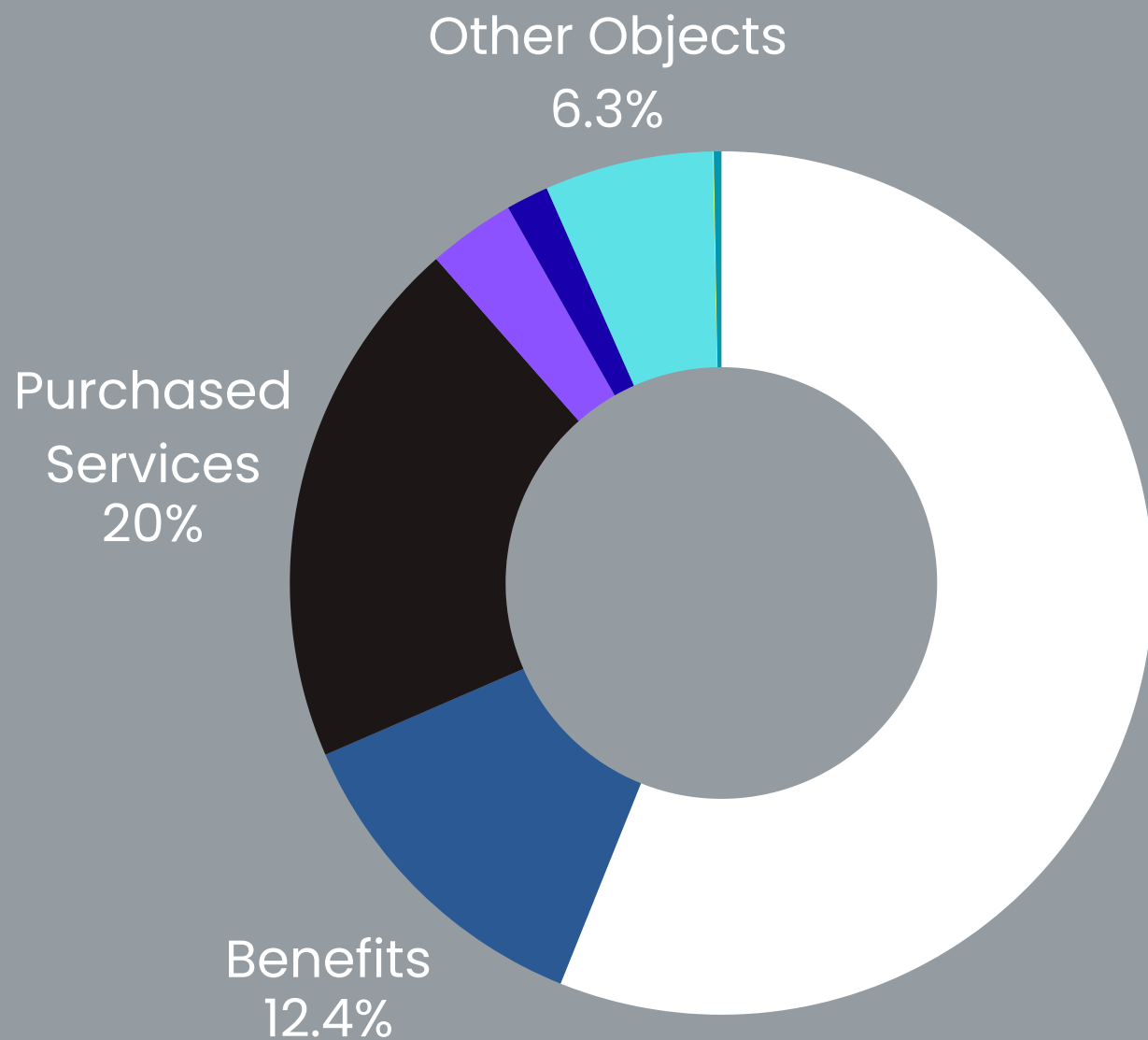
 **Local Revenue**
\$54,226,867

 **State Revenue**
Evidence-Based Funding & Grants
\$33,048,304

 **Federal Revenue**
\$6,100,000

Anticipated Expenditures

\$90,309,872



- Salaries** - \$50,644,144
- Benefits** - \$11,210,303
- Purchased Services** - \$18,079,650
- Supplies** - \$2,947,975
- Capital Outlay** - \$1,438,000
- Other Objects** - \$5,698,800
- Non-Capitalized Equipment** - \$40,000
- Termination Benefits** - \$251,000

Budget Highlights



MyPerspectives Consumables



Science, Social Studies, & LMS
Health Pilot Materials



Impact Kids Afterschool
Programs



Food Truck Replacement



Maintenance Van Replacement



Deficit Budget Summary Information - Operating Funds Only

DEFICIT BUDGET SUMMARY INFORMATION - Operating Funds Only (School Districts Only)					
Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
Direct Revenues	76,991,041	5,643,399	6,479,291	476,730	89,590,280
Direct Expenditures	69,117,586	5,201,594	6,109,100		80,428,280
Difference	7,873,455	441,805	370,191	476,730	9,162,181
Estimated Fund Balance June 30, 2027	7,873,455	441,805	370,191	476,730	9,162,181
Balanced budget; no Deficit Reduction Plan is required.					

5 - Year Projections - All Funds

Projections Summary
 All Funds
 West Chicago ESD 33
 Base Scenario with FY27 Tentative Budget - Karen

	FY 2026 Budget	FY 2027 Projected	Percent Change	FY 2028 Projected	Percent Change	FY 2029 Projected	Percent Change	FY 2030 Projected	Percent Change	FY 2031 Projected	Percent Change
Revenue:											
Property Taxes	\$50,198,879	\$52,150,267	3.89%	\$53,563,083	2.71%	\$54,943,304	2.58%	\$56,356,458	2.57%	\$57,803,391	2.57%
CPPRT	\$1,128,000	\$959,100	-14.97%	\$959,100	0.00%	\$959,100	0.00%	\$959,100	0.00%	\$959,100	0.00%
Other Local Revenue	\$796,000	\$1,117,500	40.39%	\$1,117,500	0.00%	\$1,117,500	0.00%	\$1,117,500	0.00%	\$1,117,500	0.00%
Evidence Based Funding	\$26,601,804	\$26,406,804	-0.73%	\$26,456,804	0.19%	\$26,506,804	0.19%	\$26,556,804	0.19%	\$26,606,804	0.19%
Other State Revenue	\$5,891,500	\$6,641,500	12.73%	\$6,641,500	0.00%	\$6,641,500	0.00%	\$6,641,500	0.00%	\$6,641,500	0.00%
Federal Revenue	\$5,615,000	\$6,100,000	8.64%	\$6,100,000	0.00%	\$6,100,000	0.00%	\$6,100,000	0.00%	\$6,100,000	0.00%
Total Revenue	\$90,231,183	\$93,375,171	3.48%	\$94,837,987	1.57%	\$96,268,208	1.51%	\$97,731,362	1.52%	\$99,228,295	1.53%
Expenditure:											
Salaries	\$52,748,643	\$50,644,144	-3.99%	\$53,387,944	5.42%	\$55,432,511	3.83%	\$57,556,833	3.83%	\$59,540,453	3.45%
Benefits	\$11,550,418	\$11,210,303	-2.94%	\$12,005,893	7.10%	\$12,794,548	6.57%	\$13,639,848	6.61%	\$14,528,946	6.52%
Purchased Services	\$19,223,401	\$18,079,650	-5.95%	\$18,366,369	1.59%	\$18,675,229	1.68%	\$18,991,069	1.69%	\$19,314,047	1.70%
Supplies	\$3,083,326	\$2,947,975	-4.39%	\$2,968,970	0.71%	\$2,990,440	0.72%	\$3,012,395	0.73%	\$3,034,847	0.75%
Capital Outlay	\$1,677,500	\$1,438,000	-14.28%	\$1,438,000	0.00%	\$0	-100.00%	\$0	0.00%	\$0	0.00%
Other Objects	\$5,167,745	\$5,698,800	10.28%	\$5,698,800	0.00%	\$5,698,800	0.00%	\$5,698,800	0.00%	\$5,698,800	0.00%
NonCapitalized Equipment	\$0	\$40,000	100.00%	\$40,000	0.00%	\$40,000	0.00%	\$40,000	0.00%	\$40,000	0.00%
Termination Benefits	\$220,000	\$251,000	14.09%	\$251,000	0.00%	\$531,000	111.55%	\$531,000	0.00%	\$251,000	-52.73%
Total Expense	\$93,671,932	\$90,309,872	-3.59%	\$94,156,977	4.26%	\$96,162,527	2.13%	\$99,469,946	3.44%	\$102,408,093	2.95%
Surplus/Deficit	-\$3,439,849	\$3,065,299		\$681,010		\$105,681		-\$1,738,584		-\$3,179,798	
Other Financing Sources/Uses:											
Other Financing Sources	\$0	\$1,600,000		\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000	
Other Financing Uses	\$0	\$1,600,000		\$3,000,000		\$3,000,000		\$3,000,000		\$3,000,000	
Total Other Financing Sources/(Uses)	\$0	\$0		\$0		\$0		\$0		\$0	
Surplus/Deficit Incl. Other Fin. Sources	-\$3,439,849	\$3,065,299		\$681,010		\$105,681		-\$1,738,584		-\$3,179,798	
Beginning Fund Balance	\$63,693,922	\$60,256,073		\$63,321,372		\$64,002,382		\$64,108,063		\$62,369,479	
Ending Fund Balance	\$60,256,073	\$63,321,372		\$64,002,382		\$64,108,063		\$62,369,479		\$59,189,681	
Fund Balance/Expense Ratio	64%	70%		68%		67%		63%		58%	
Days of Fund Balance	235	256		248		243		229		211	

10 – Education Fund

Beginning Fund Balance	\$
Total Revenues	\$76,991,041
Total Expenditures	\$69,117,586
Ending Fund Balance	\$

20 – Operations & Maintenance Fund

Beginning Fund Balance	\$
Total Revenues	\$5,643,399
Total Expenditures	\$5,201,594
Ending Fund Balance	\$

30 – Debt Service Fund

Beginning Fund Balance	\$
Total Revenues	\$2,649,096
Total Expenditures	\$2,615,000
Ending Fund Balance	\$

40 – Transportation Fund

Beginning Fund Balance	\$
Total Revenues	\$6,479,291
Total Expenditures	\$6,109,100
Ending Fund Balance	\$

50 – IMRF/SS Fund

Beginning Fund Balance	\$
Total Revenues	\$1,115,587
Total Expenditures	\$2,566,592
Ending Fund Balance	\$

60 – Capital Projects Fund

Beginning Fund Balance	\$
Total Revenues	\$0
Total Expenditures	\$4,700,000
Ending Fund Balance	\$

70 – Working Cash Fund

Beginning Fund Balance	\$
Total Revenues	\$476,730
Total Expenditures	\$0
Ending Fund Balance	\$

80 – Tort Fund

Beginning Fund Balance	\$
Total Revenues	\$20,027
Total Expenditures	\$0
Ending Fund Balance	\$

THANK
YOU.

