



**WEST CHICAGO
ELEMENTARY SCHOOLS**
Together for Excellence ★ ¡Juntos por la Excelencia!



2025-2026 OPERATING BUDGET

Presented by:
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Executive Director of
Business & Operations





BUDGET OBJECTIVES

✓ Resources

Leverage all available resources to provide high-quality programs and services, innovative technology, and learning environments.

✓ Infrastructure

Upgrade existing infrastructure to provide safe, progressive, and productive learning and working environments.

✓ Responsibility

Maintain fiscal responsibility.

BUDGET CYCLE



January/February
Staffing Needs
Presented to BOE
Approve Student Fees
Review O&M Projects



March/April
Building Project Bids
O&M Bids
BOE Approves Staffing
Needs
Cabinet Begins Hiring
Process



May/June
Tentative Budget Presented to
BOE
Administrator Salaries Approved
5 Year Budget Projections
Custodial & Instructional Supply
Bids Released
Building Projects Reviewed

BUDGET IMPLEMENTATION



July/August
Notice of Tentative
Budget Published
Budget on Display at
ESC & Website



September/October
Public Hearing for
Budget
BOE Adopts Budget



November/December
Public Hearing for Levy
BOE Adopts Annual Levy

ANTICIPATED REVENUE - \$90,233,183

Local Revenue

\$52,122,879

Property Taxes

New Property

Corporate Personal Property

Replacement Tax (CPPRT)

Nutrition Sales

Student Fees

State Revenue

\$32,495,304

Evidence-Based Funding

Categorical Grants

Includes Special Education &

Transportation

Federal Revenue

\$5,615,000

Title Grants

National School Lunch

Program

IDEA

Medicaid



ANTICIPATED EXPENDITURES

\$87,871,032

\$93,671,032 with Summer 2025 Construction



Salaries

\$52,748,643



Benefits

\$11,550,418



**Purchased
Services**

\$13,423,401



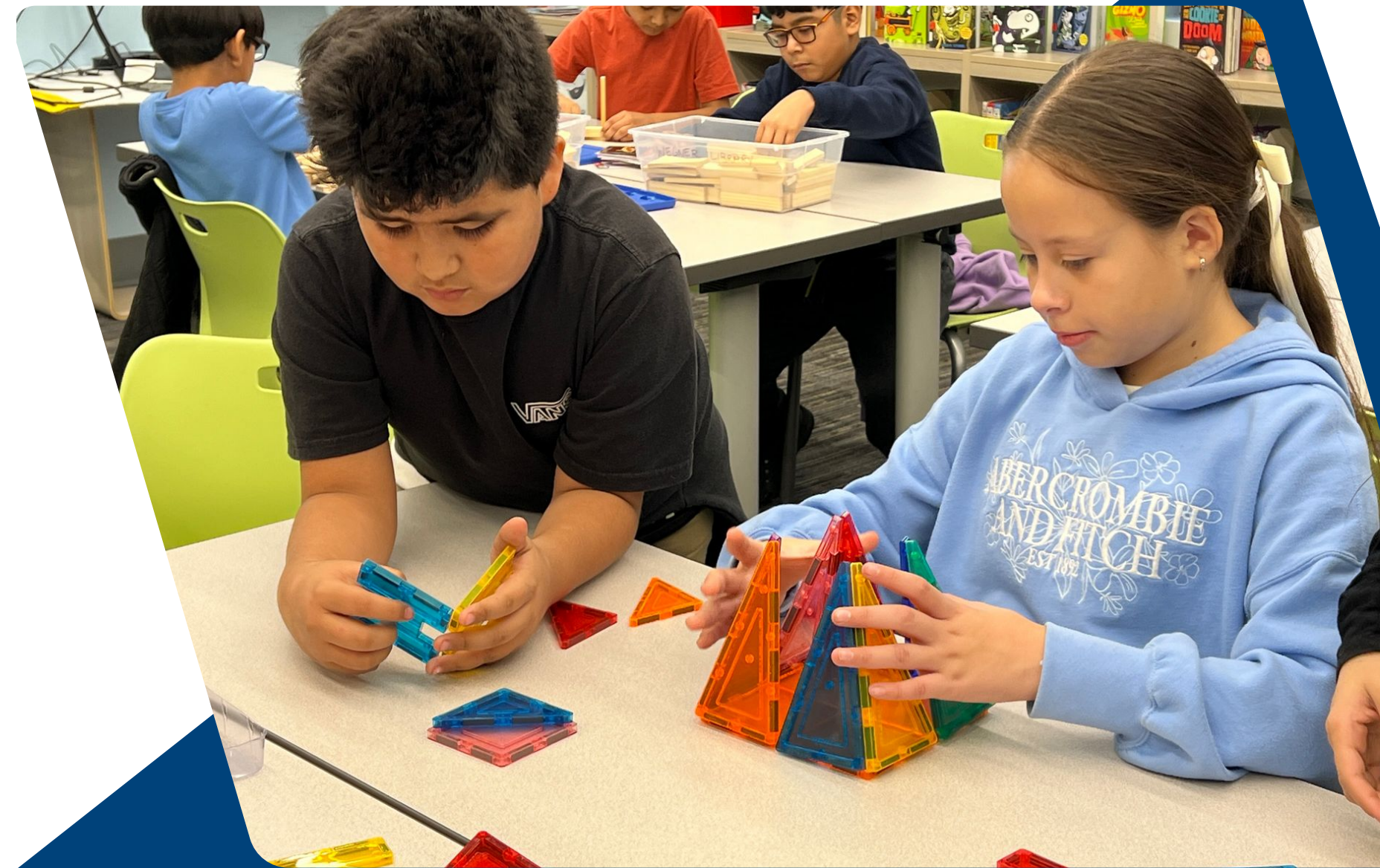
**Supplies &
Materials**

\$3,083,326

*Represents only the 4 major expenditure categories .

BUDGET HIGHLIGHTS

- Amplify Materials
- New Ovens at the Middle School
- Summer 2025 Construction Work
- Reading Interventionists
- Elementary Team Leaders



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	75,194,275	5,606,194	4,548,189	484,757	85,833,415
Direct Expenditures	70,834,712	5,504,403	6,401,314		82,740,429
Difference	4,359,563	101,791	(1,853,125)	484,757	3,092,986
Estimated Fund Balance - June 30, 2026	43,654,551	4,119,775	1,501,974	5,557,136	54,833,436
		Balanced budget; no Deficit Reduction Plan is required.			

10 - EDUCATION FUND

Beginning & Ending Fund Balance

\$39,346,444

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$75,194,275

Total
Receipts /
Revenues

\$70,834,712

Total
Disbursements /
Expenditures

\$43,706,007

Total Estimated
Ending Fund
Balance
June 30, 2026



*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*

20 - OPERATIONS & MAINTENANCE FUND

Beginning & Ending Fund Balance

\$4,017,984

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$5,606,194

Total
Receipts /
Revenues

\$5,504,403

Total
Disbursements /
Expenditures

\$4,119,775

Total Estimated
Ending Fund
Balance
June 30, 2026

*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*



30 - DEBT FUND

Beginning & Ending Fund Balance

\$1,949,979

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$2,614,000

Total
Receipts /
Revenues

\$2,646,275

Total
Disbursements /
Expenditures

\$1,917,704

Total Estimated
Ending Fund
Balance
June 30, 2026

*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*



40 - TRANSPORTATION FUND

Beginning & Ending Fund Balance

\$3,355,099

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$4,548,189

Total
Receipts /
Revenues

\$6,401,314

Total
Disbursements /
Expenditures

\$1,501,974

Total Estimated
Ending Fund
Balance
June 30, 2026



*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*

50 - MUNICIPAL RETIREMENT / SOCIAL SECURITY FUND

Beginning & Ending Fund Balance

\$3,383,023

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$1,767,239

Total
Receipts /
Revenues

\$2,484,329

Total
Disbursements /
Expenditures

\$2,665,933

Total Estimated
Ending Fund
Balance
June 30, 2026



*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*

60 - CAPITAL PROJECTS FUND

Beginning & Ending Fund Balance

\$8,065,312

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$0

Total
Receipts /
Revenues

\$5,800,000

Total
Disbursements /
Expenditures

\$2,265,312

Total Estimated
Ending Fund
Balance
June 30, 2026

*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*



70 - WORKING CASH FUND

Beginning & Ending Fund Balance

\$5,072,379

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$484,757

Total
Receipts /
Revenues

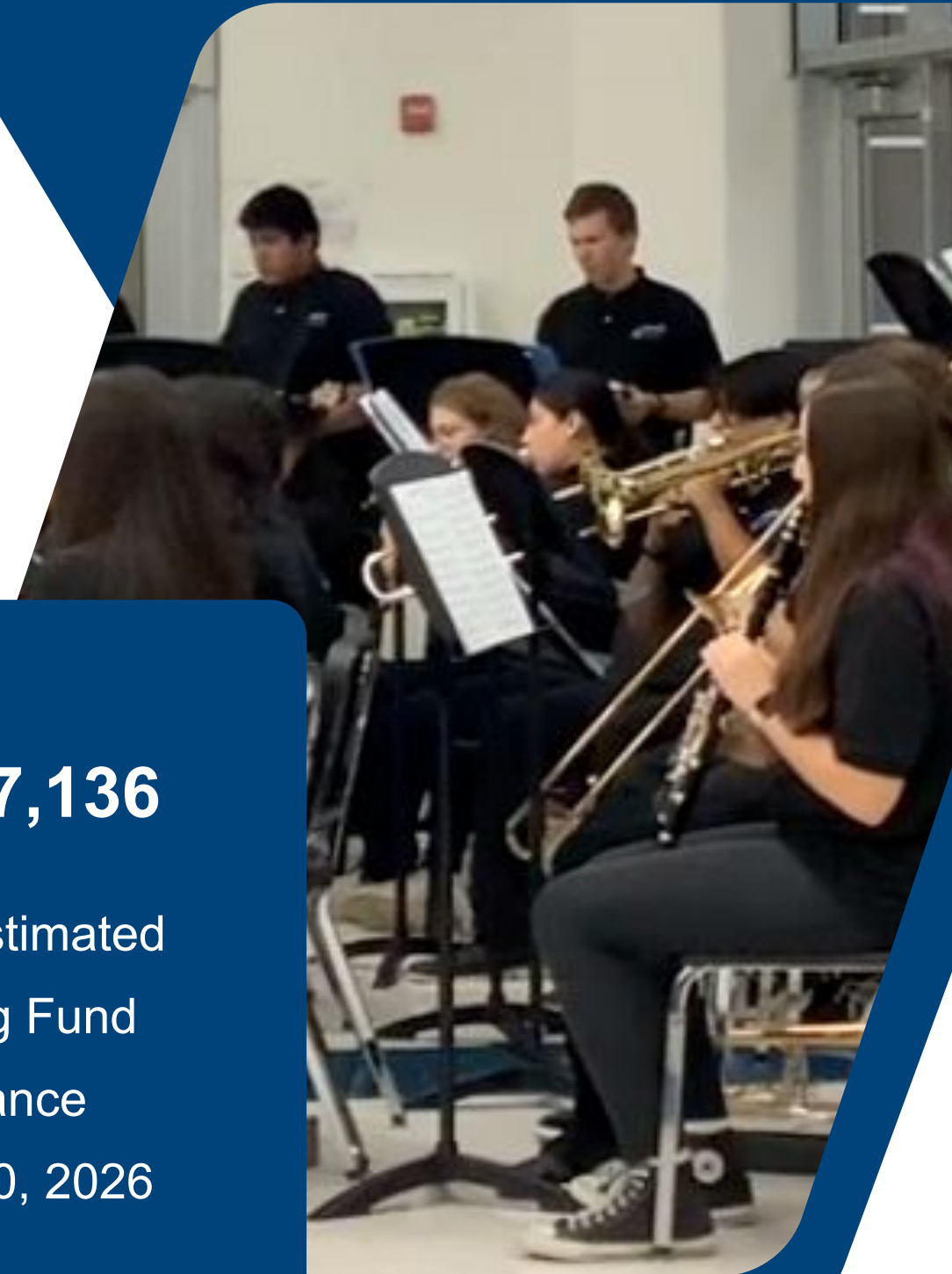
\$0

Total
Disbursements /
Expenditures

\$5,557,136

Total Estimated
Ending Fund
Balance
June 30, 2026

*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*



80 - TORT FUND

Beginning & Ending Fund Balance

\$121,602

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$18,529

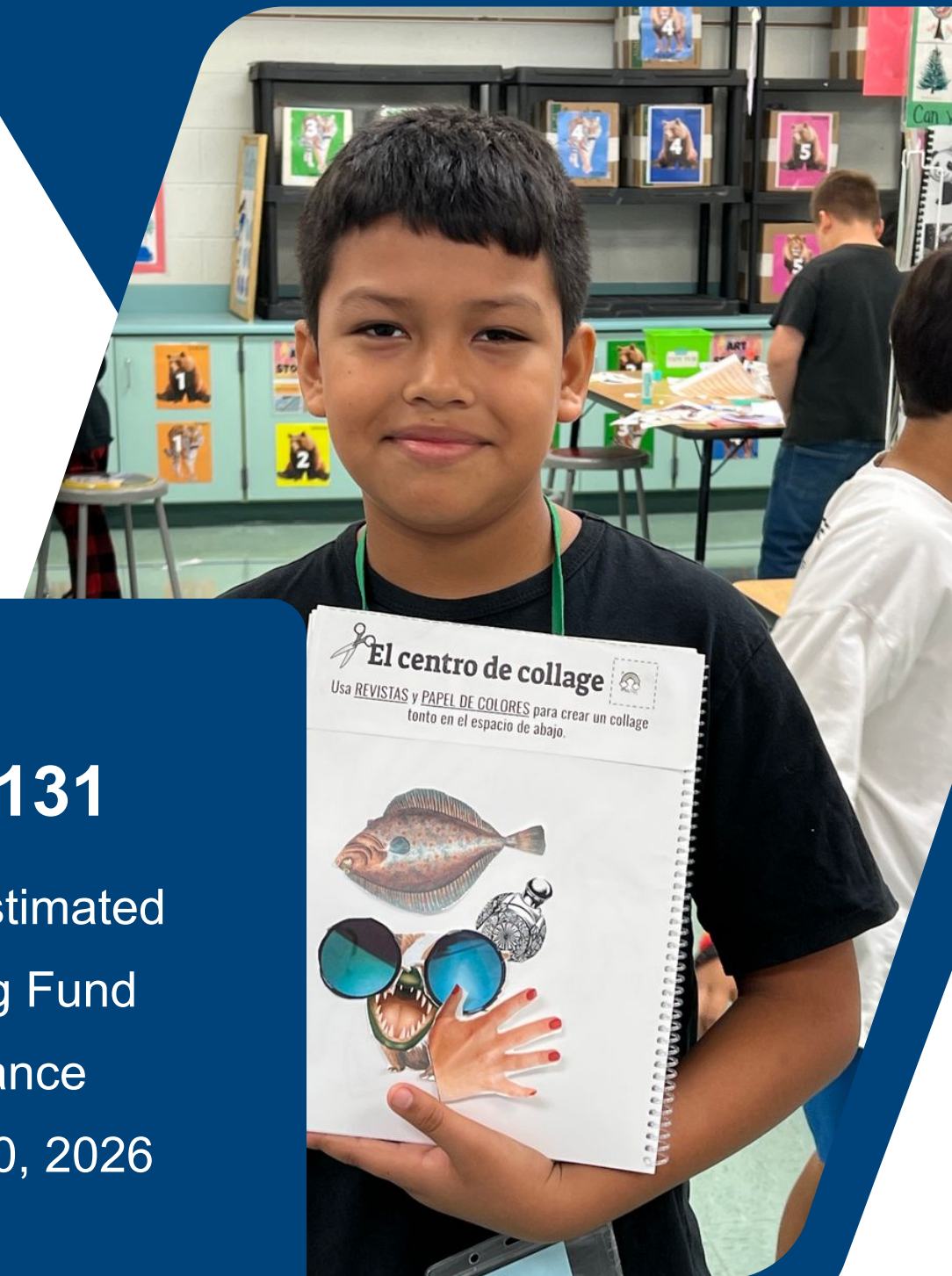
Total
Receipts /
Revenues

\$0

Total
Disbursements /
Expenditures

\$140,131

Total Estimated
Ending Fund
Balance
June 30, 2026



*Unaudited Beginning Fund Balance
Does not include the Student Activity Fund*

Projection Summary

Educational | O & M | Transportation | Working Cash West Chicago ESD 33 | FY26 Budget

	BUDGET FY 2025	PROJECTED FY 2026		PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030	
REVENUE											
Local	\$45,291,971	\$47,723,111	5.4%	\$49,167,584	3.0%	\$50,397,390	2.5%	\$51,487,345	2.2%	\$52,596,888	2.2%
State	33,296,016	32,493,304	(2.4%)	32,493,304	0.0%	32,493,304	0.0%	32,493,304	0.0%	32,493,304	0.0%
Federal	8,604,477	5,615,000	(34.7%)	5,615,000	0.0%	5,615,000	0.0%	5,615,000	0.0%	5,615,000	0.0%
Other	2,000	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%
TOTAL REVENUE	\$87,194,464	\$85,833,415	(1.6%)	\$87,277,888	1.7%	\$88,507,694	1.4%	\$89,597,649	1.2%	\$90,707,192	1.2%
EXPENDITURES											
Salaries	\$53,525,438	\$52,748,643	(1.5%)	\$54,120,107	2.6%	\$55,527,230	2.6%	\$56,970,938	2.6%	\$58,452,182	2.6%
Benefits	9,538,810	9,066,089	(5.0%)	9,519,393	5.0%	9,995,363	5.0%	10,495,131	5.0%	11,019,887	5.0%
Purchased Services	13,068,058	13,423,401	2.7%	13,815,898	2.9%	14,221,207	2.9%	14,639,782	2.9%	15,072,094	3.0%
Supplies And Materials	2,827,068	3,083,326	9.1%	3,144,992	2.0%	3,207,892	2.0%	3,272,050	2.0%	3,337,491	2.0%
Capital Outlay	1,640,801	1,677,500	2.2%	1,677,500	0.0%	1,677,500	0.0%	1,677,500	0.0%	1,677,500	0.0%
All Other Objects	3,759,574	2,741,470	(27.1%)	2,779,232	1.4%	2,817,561	1.4%	2,856,464	1.4%	2,895,951	1.4%
TOTAL EXPENDITURES	\$84,359,749	\$82,740,428	(1.9%)	\$85,057,123	2.8%	\$87,446,753	2.8%	\$89,911,865	2.8%	\$92,455,106	2.8%
SURPLUS / DEFICIT	\$2,834,715	\$3,092,987		\$2,220,765		\$1,060,941		(\$314,216)		(\$1,747,914)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES	\$2,834,715	\$3,092,987		\$2,220,765		\$1,060,941		(\$314,216)		(\$1,747,914)	
BEGINNING FUND BALANCE	\$46,848,419	\$49,683,134		\$52,776,121		\$54,996,886		\$56,057,828		\$55,743,612	
AUDIT ADJUSTMENTS TO FUND BALANCE	0	0		0		0		0		0	
PROJECTED YEAR END BALANCE	\$49,683,134	\$52,776,121		\$54,996,886		\$56,057,828		\$55,743,612		\$53,995,698	
FUND BALANCE AS % OF EXPENDITURES	59%	64%		65%		64%		62%		58%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.07	7.65		7.76		7.69		7.44		7.01	

5 YEAR PROJECTIONS

Projection Summary

Educational | O & M | Transportation | IMRF / SS West Chicago ESD 33 | FY26 Budget

	BUDGET FY 2025	PROJECTED FY 2026		PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030	
REVENUE											
Local	\$47,737,358	\$49,005,593	2.7%	\$50,483,058	3.0%	\$51,740,953	2.5%	\$52,855,800	2.2%	\$53,990,685	2.1%
State	33,296,016	32,493,304	(2.4%)	32,493,304	0.0%	32,493,304	0.0%	32,493,304	0.0%	32,493,304	0.0%
Federal	8,604,477	5,615,000	(34.7%)	5,615,000	0.0%	5,615,000	0.0%	5,615,000	0.0%	5,615,000	0.0%
Other	2,000	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%	2,000	0.0%
TOTAL REVENUE	\$89,639,851	\$87,115,897	(2.8%)	\$88,593,362	1.7%	\$89,851,257	1.4%	\$90,966,104	1.2%	\$92,100,989	1.2%
EXPENDITURES											
Salaries	\$53,525,438	\$52,748,643	(1.5%)	\$54,120,107	2.6%	\$55,527,230	2.6%	\$56,970,938	2.6%	\$58,452,182	2.6%
Benefits	11,881,107	11,550,418	(2.8%)	12,127,939	5.0%	12,734,336	5.0%	13,371,052	5.0%	14,039,605	5.0%
Purchased Services	13,068,058	13,423,401	2.7%	13,815,898	2.9%	14,221,207	2.9%	14,639,782	2.9%	15,072,094	3.0%
Supplies And Materials	2,827,068	3,083,326	9.1%	3,144,992	2.0%	3,207,892	2.0%	3,272,050	2.0%	3,337,491	2.0%
Capital Outlay	1,640,801	1,677,500	2.2%	1,677,500	0.0%	1,677,500	0.0%	1,677,500	0.0%	1,677,500	0.0%
All Other Objects	3,759,574	2,741,470	(27.1%)	2,779,232	1.4%	2,817,561	1.4%	2,856,464	1.4%	2,895,951	1.4%
TOTAL EXPENDITURES	\$86,702,046	\$85,224,757	(1.7%)	\$87,665,668	2.9%	\$90,185,725	2.9%	\$92,787,786	2.9%	\$95,474,823	2.9%
SURPLUS / DEFICIT	\$2,937,805	\$1,891,140		\$927,694		(\$334,468)		(\$1,821,682)		(\$3,373,834)	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL OTHER FIN. SOURCES / USES	\$0	\$0		\$0		\$0		\$0		\$0	
SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES	\$2,937,805	\$1,891,140		\$927,694		(\$334,468)		(\$1,821,682)		(\$3,373,834)	
BEGINNING FUND BALANCE	\$46,261,737	\$49,199,542		\$51,090,682		\$52,018,376		\$51,683,908		\$49,862,226	
AUDIT ADJUSTMENTS TO FUND BALANCE	0	0		0		0		0		0	
PROJECTED YEAR END BALANCE	\$49,199,542	\$51,090,682		\$52,018,376		\$51,683,908		\$49,862,226		\$46,488,391	
FUND BALANCE AS % OF EXPENDITURES	57%	60%		59%		57%		54%		49%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.81	7.19		7.12		6.88		6.45		5.84	

5 YEAR PROJECTIONS

NEXT STEPS

June 26, 2025

FY26 Tentative Budget Adopted

September 4, 2025

FY26 Final Operating Budget Presented to BOE

September 18, 2025

Public Hearing

FY Final Operating Budget Adopted

FY26 Budget Submitted to ISBE, County Clerk, and ROE

