



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



2025-2026 TENTATIVE 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 - \$90,168,379

Local Revenue

\$51,894,879

Property Taxes

New Property

Corporate Personal Property

Replacement Tax (CPPRT)

Nutrition Sales

Student Fees

State Revenue

\$32,658,500

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



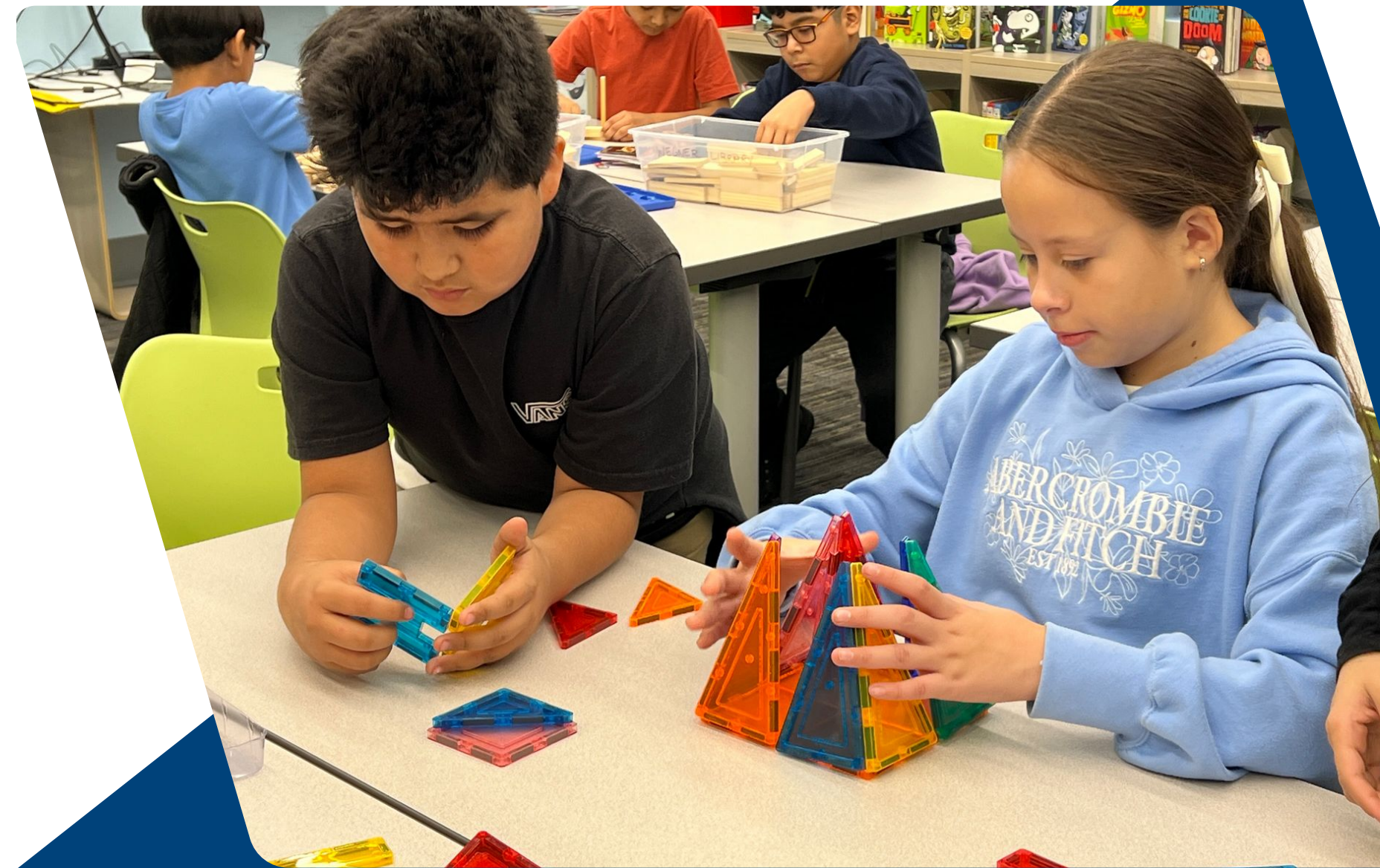
**Supplies &
Materials**

\$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	75,129,471	5,606,194	4,548,189	484,757	85,768,611
Direct Expenditures	70,834,712	5,504,403	6,401,314		82,740,429
Difference	4,294,759	101,791	(1,853,125)	484,757	3,028,182
Estimated Fund Balance - June 30, 2026	38,136,570	3,997,928	5,108,647	5,603,152	52,846,297

Balanced budget; no Deficit Reduction Plan is required.

10 - EDUCATION FUND

Beginning & Ending Fund Balance

\$33,841,811

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$75,129,471

Total
Receipts /
Revenues

\$70,834,711

Total
Disbursements /
Expenditures

\$38,136,571

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

\$3,896,137

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$5,606,194

Total
Receipts /
Revenues

\$5,504,403

Total
Disbursements /
Expenditures

\$3,997,928

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

\$1,087,171

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$2,614,000

Total
Receipts /
Revenues

\$2,646,275

Total
Disbursements /
Expenditures

\$1,054,896

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

\$6,961,772

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$4,546,189

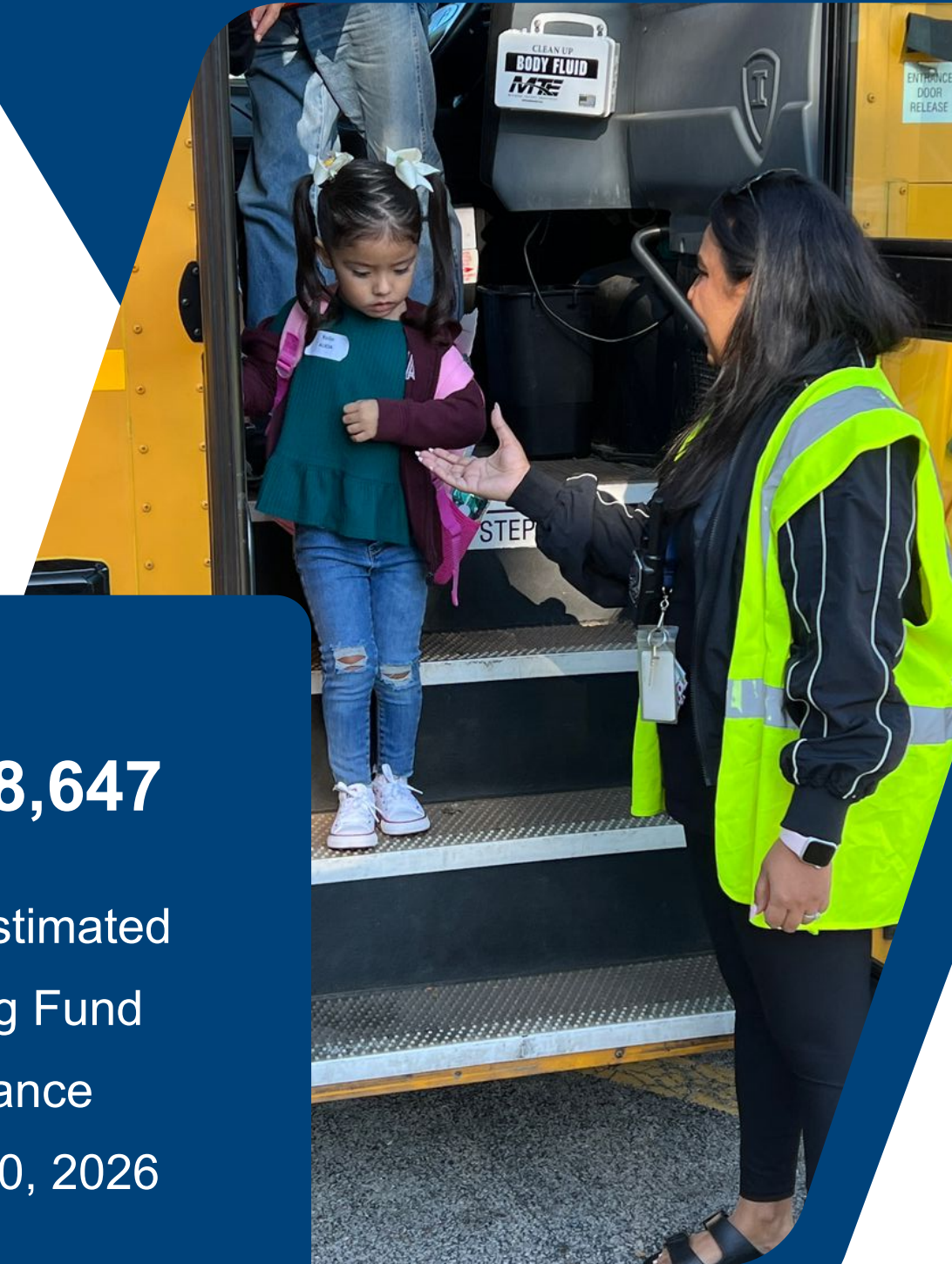
Total
Receipts /
Revenues

\$6,401,314

Total
Disbursements /
Expenditures

\$5,108,647

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

\$4,564,133

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$1,767,239

Total
Receipts /
Revenues

\$2,484,329

Total
Disbursements /
Expenditures

\$3,847,043

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

\$7,588,466

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$0

Total
Receipts /
Revenues

\$5,800,000

Total
Disbursements /
Expenditures

\$1,788,466

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

\$5,118,395

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$484,757

Total
Receipts /
Revenues

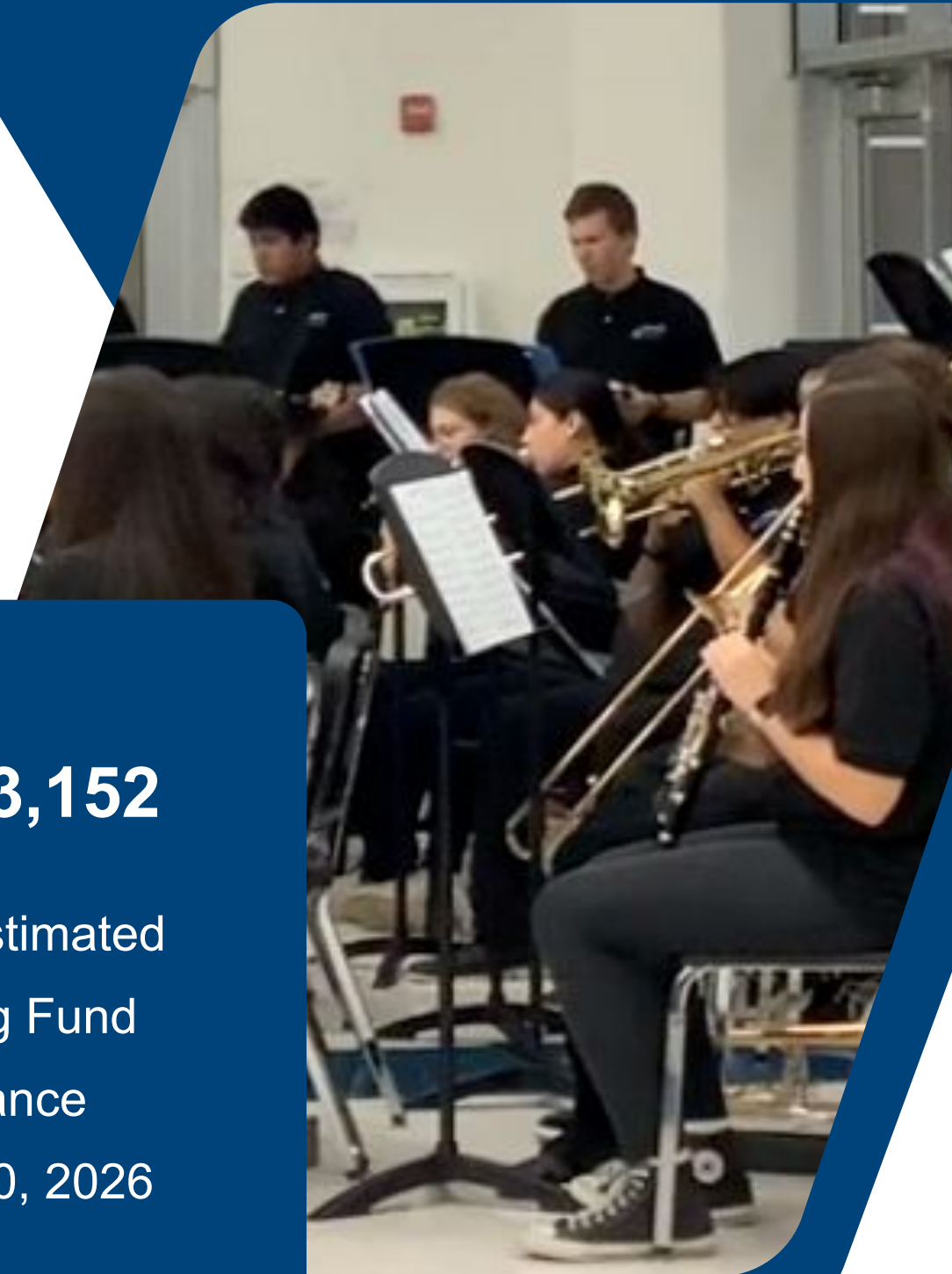
\$0

Total
Disbursements /
Expenditures

\$5,603,152

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

\$138,993

Total Estimated
Beginning Fund
Balance
July 1, 2025

\$18,529

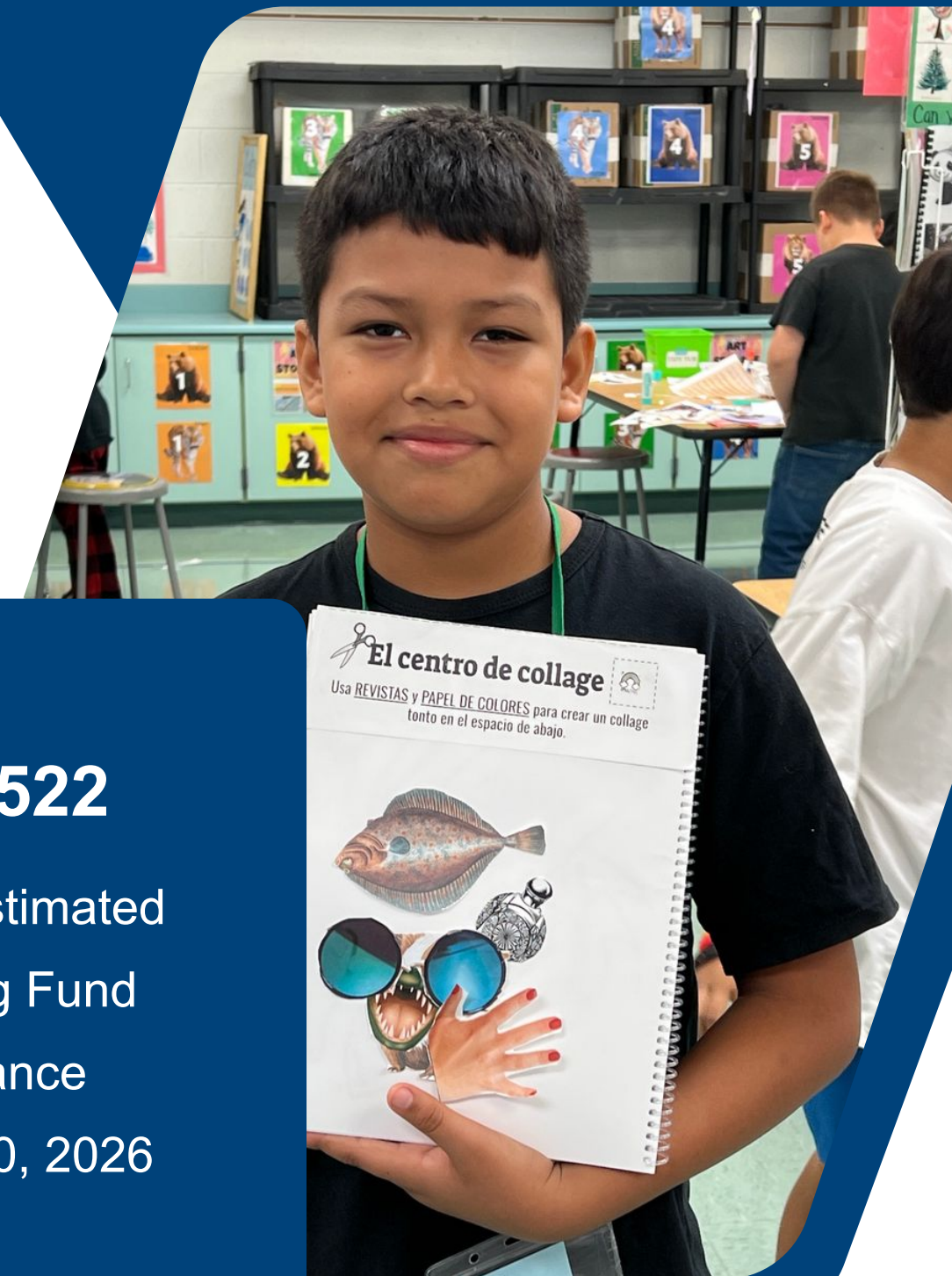
Total
Receipts /
Revenues

\$0

Total
Disbursements /
Expenditures

\$157,522

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	\$47,495,111	4.9%	\$48,939,584	3.0%	\$50,169,390	2.5%	\$51,259,345	2.2%	\$52,368,888	2.2%
State	33,296,016	32,656,500	(1.9%)	32,656,500	0.0%	32,656,500	0.0%	32,656,500	0.0%	32,656,500	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	\$85,768,611	(1.6%)	\$87,213,084	1.7%	\$88,442,890	1.4%	\$89,532,845	1.2%	\$90,642,388	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	\$3,028,183		\$2,155,961		\$996,137		(\$379,020)		(\$1,812,718)	
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	\$3,028,183		\$2,155,961		\$996,137		(\$379,020)		(\$1,812,718)	
BEGINNING FUND BALANCE	\$46,848,419	\$49,683,134		\$52,711,317		\$54,867,278		\$55,863,416		\$55,484,396	
AUDIT ADJUSTMENTS TO FUND BALANCE	0	0		0		0		0		0	
PROJECTED YEAR END BALANCE	\$49,683,134	\$52,711,317		\$54,867,278		\$55,863,416		\$55,484,396		\$53,671,678	
FUND BALANCE AS % OF EXPENDITURES	59%	64%		65%		64%		62%		58%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.07	7.64		7.74		7.67		7.41		6.97	

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	\$48,777,593	2.2%	\$50,255,058	3.0%	\$51,512,953	2.5%	\$52,627,800	2.2%	\$53,762,685	2.2%
State	33,296,016	32,656,500	(1.9%)	32,656,500	0.0%	32,656,500	0.0%	32,656,500	0.0%	32,656,500	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	\$87,051,093	(2.9%)	\$88,528,558	1.7%	\$89,786,453	1.4%	\$90,901,300	1.2%	\$92,036,185	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	\$1,826,336		\$862,890		(\$399,272)		(\$1,886,486)		(\$3,438,638)	
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	\$1,826,336		\$862,890		(\$399,272)		(\$1,886,486)		(\$3,438,638)	
BEGINNING FUND BALANCE	\$46,261,737	\$49,199,542		\$51,025,878		\$51,888,768		\$51,489,496		\$49,603,010	
AUDIT ADJUSTMENTS TO FUND BALANCE	0	0		0		0		0		0	
PROJECTED YEAR END BALANCE	\$49,199,542	\$51,025,878		\$51,888,768		\$51,489,496		\$49,603,010		\$46,164,371	
FUND BALANCE AS % OF EXPENDITURES	57%	60%		59%		57%		53%		48%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	6.81	7.18		7.10		6.85		6.42		5.80	

5 YEAR PROJECTIONS

Projection Summary

Educational | O & M | Debt Service | Transportation | IMRF / SS | Capital Projects | Working Cash | Tort
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	\$50,108,332	\$51,894,879	3.6%	\$53,387,320	2.9%	\$54,657,967	2.4%	\$55,784,116	2.1%	\$56,930,505	2.1%
State	33,296,016	32,656,500	(1.9%)	32,656,500	0.0%	32,656,500	0.0%	32,656,500	0.0%	32,656,500	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	\$92,010,825	\$90,168,379	(2.0%)	\$91,660,820	1.7%	\$92,931,467	1.4%	\$94,057,616	1.2%	\$95,204,005	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	15,068,058	19,223,401	27.6%	19,615,898	2.0%	20,021,207	2.1%	20,439,782	2.1%	20,872,094	2.1%
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	6,598,834	5,387,745	(18.4%)	5,425,507	0.7%	5,463,836	0.7%	5,502,739	0.7%	5,542,226	0.7%
TOTAL EXPENDITURES	\$91,541,306	\$93,671,032	2.3%	\$96,111,943	2.6%	\$98,632,000	2.6%	\$101,234,061	2.6%	\$103,921,098	2.7%
SURPLUS / DEFICIT	\$469,519	(\$3,502,653)		(\$4,451,123)		(\$5,700,533)		(\$7,176,445)		(\$8,717,093)	
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	\$469,519	(\$3,502,653)		(\$4,451,123)		(\$5,700,533)		(\$7,176,445)		(\$8,717,093)	
BEGINNING FUND BALANCE	\$60,278,759	\$60,748,278		\$57,245,625		\$52,794,502		\$47,093,969		\$39,917,524	
AUDIT ADJUSTMENTS TO FUND BALANCE	0	0		0		0		0		0	
PROJECTED YEAR END BALANCE	\$60,748,278	\$57,245,625		\$52,794,502		\$47,093,969		\$39,917,524		\$31,200,430	
FUND BALANCE AS % OF EXPENDITURES	66%	61%		55%		48%		39%		30%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.96	7.33		6.59		5.73		4.73		3.60	

5 YEAR PROJECTIONS

NEXT STEPS

June 26, 2025

FY26 Tentative Budget Adopted

September 4, 2025

FY26 Final Operating Budget Presented to BOE

September 19, 2025

Public Hearing

FY Final Operating Budget Adopted

FY26 Budget Submitted to ISBE, County Clerk, and ROE

