



WEST CHICAGO ELEMENTARY SCHOOLS

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Alcanza Más. Logrando Juntos.

TO Board of Education
FROM Karen Apostoli, Executive Director of Business & Operations
DATE September 3, 2026
SUBJECT FY27 Operating Budget

This memo is:

- ☐ Information only.
- ☒ Information with a recommendation, and a request for Board consent.
- ☐ Information with a recommendation, and a request for Board approval by vote.

Date by which a Board decision is needed: September 17, 2026

Previous memos on this topic can be found:

- ☒ in previous Board packet(s) dated: June 4, 2026
- ☐ or attached to this memo

Basic Information/Overview	All school districts in Illinois are required to adopt an annual budget by the end of the first fiscal quarter (September) of each fiscal year and to file it with ISBE, the Regional Office of Education, and other reporting agencies (e.g., auditors, bond counsel). The FY27 Tentative Budget was on display at the district office and on the website this summer.
Strategic Plan Goal Alignment	Goal 5: Smart Resources
Background or historical information	Revenue Assumptions for the Tentative Budget include: - Local Revenue- Property tax revenue based on 2.9% CPI – in Dec. 2025 Levy. - State Revenue – Estimating that new Evidence-Based Funding will remain around \$80,000 as we are now in Tier 2. Actual Evidence-Based Funding \$26,673,306. (New EBF \$71,502.05) - Categorical Grants – remain flat. - Federal Revenue – remain flat (Title, Medicaid, IDEA) Corporate Personal Property Tax (CPPRT) predicted to increase by 22% to \$1,464,106. SASED lease: \$220,000

	Expenditure Assumptions for the Tentative Budget include: • Staffing – Moving a Family Liaison to local funds • Salary & Benefits – Projection based on Union Bargaining Agreements & a projected 8% increase in Health Insurance • Transportation – 2% Transportation Renewal • Supplies & Materials, Purchased Services – Projected 5% increase. Also includes the following: • My Perspectives Literacy Materials • Science, Social Studies, & LMS Health Pilots • Summer 2026 Construction • Impact Kids Afterschool Programs • Maintenance & Food Truck Replacements
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Previous decisions, actions or parameters that relate to this topic or issue	
Recommendation	The Administration recommends adopting the FY27 Operating Budget for the 2026-27 fiscal year at the September 17, 2026, Board Meeting.
Other Questions	