FY27 Operating Budget

Reach Higher
ACHIEVE TOGETHER

Implement budgeting and resource allocation processes that directly support district goals and prioritize student and staff needs.

Create systems that ensure high-quality programming and operations while evaluating effectiveness and replicating successful practices.

DISTRICT 33

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

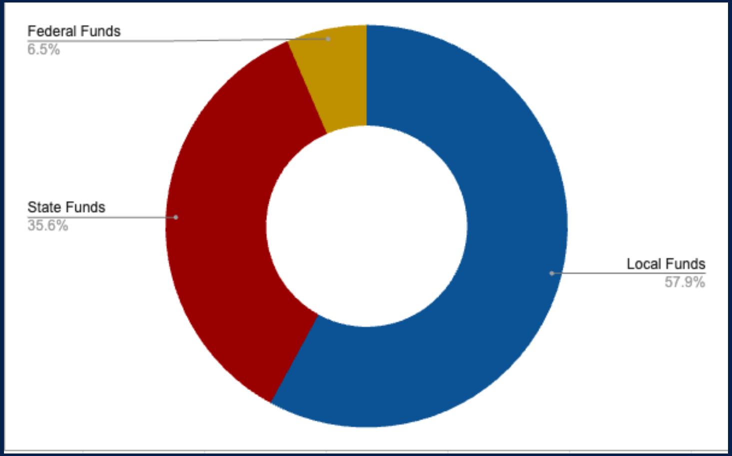
September / October:

Public Hearing for Final Budget
Board Adopts Final Operating Budget

November / December:

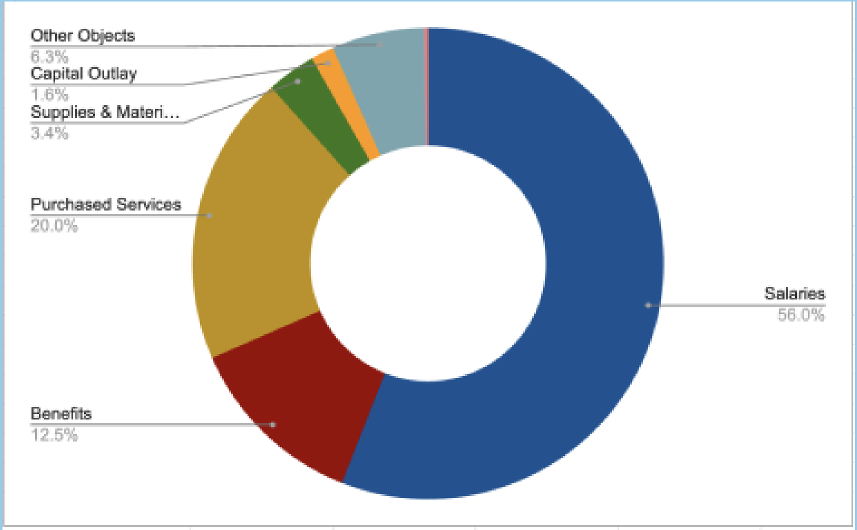
Public Hearing for Levy
Board Adopts Annual Levy

REVENUES



REVENUES		
LOCAL FUNDS	$54,731,873	57.9%
STATE FUNDING	$33,654,806	35.6%
FEDERAL FUNDING	$6,100,000	6.5%
TOTAL	$94,486,679	

EXPENDITURES



EXPENDITURES		
SALARIES	$50,629,704	56%
BENEFITS	$11,291,012	12.5%
PURCHASED SERVICES	$18,079,650	20%
SUPPLIES	$3,047,975	3.4%
CAPITAL OUTLAY	$1,438,000	1.6%
OTHER OBJECTS	5,698,800	6.3%
NON CAPITALIZED EQUIPMENT	$40,000	0%
TERMINATION BENEFITS	$251,000	0.3%
TOTAL	$90,476,141	

Budget Highlights

- MyPerspectives Consumables
- Science, Social Studies, & LMS Health Pilot Materials
- Impact Kids Afterschool Programming
- Food Truck Replacement
- Maintenance Van Replacement

Deficit Budget Summary Information Operating Funds Only

Description	Educational Fund (10)	Operations & Maintenance Fund (20)	Transportation Fund (40)	Working Cash Fund (70)	Total
Direct Revenues	$78,062,215	$5,643,399	$6,479,291	$476,730	$90,661,635
Direct Expenses	$69,196,138	$5,201,594	$6,109,100	0	$80,506,832
Difference	$8,866,077	$441,805	$370,191	$476,730	$10,154,803
Estimated Fund Balance	$57,411,155	$4,207,219	$3,780,756	$5,997,045	$71,396,175

Based on UnAudited June 30, 2026 balances.

Balanced budget: no Deficit Reduction Plan is required.

Projection Summary - ISBE Operating Funds

Projection Summary

Educational | O & M | Transportation | Working Cash

West Chicago ESD 33 | Base Scenario with FY27 Budget

	BUDGET FY 2026	PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030		PROJECTED FY 2031	
REVENUE											
Local	$48,133,683	$50,906,829	5.8%	$51,296,236	0.8%	$51,694,312	0.8%	$53,026,614	2.6%	$54,390,763	2.6%
State	$32,564,806	$33,654,806	3.3%	$33,704,806	0.1%	$33,754,806	0.1%	$33,804,806	0.1%	$33,854,806	0.1%
Federal	$5,615,000	$6,100,000	8.6%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%
Other	$2,000	$0	-100.0%	$0		$0		$0		$0	
TOTAL REVENUE	**$86,315,489**	**$90,661,635**	**5.0%**	**$91,101,042**	**0.5%**	**$91,549,118**	**0.5%**	**$92,931,420**	**1.5%**	**$94,345,569**	**1.5%**
EXPENDITURES											
Salaries	$52,748,643	$50,629,702	-4.0%	$53,361,427	5.4%	$55,398,667	3.8%	$57,515,231	3.8%	$59,492,180	3.4%
Benefits	$9,066,089	$8,636,702	-4.7%	$9,293,419	7.6%	$9,978,815	7.4%	$10,716,864	7.4%	$11,505,903	7.4%
Purchased Services	$13,423,401	$13,379,650	-0.3%	$13,666,369	2.1%	$13,975,229	2.3%	$14,291,069	2.3%	$14,614,047	2.3%
Supplies And Materials	$3,083,326	$3,047,975	-1.1%	$3,068,970	0.7%	$3,090,440	0.7%	$3,112,395	0.7%	$3,134,847	0.7%
Capital Outlay	$1,677,500	$1,438,000	-14.3%	$1,438,000	0.0%	$0	-100.0%	$0		$0	
All Other Objects	$2,741,470	$3,374,800	23.1%	$3,749,800	11.1%	$4,029,800	7.5%	$4,029,800	0.0%	$3,749,800	-6.9%
TOTAL EXPENDITURES	**$82,740,428**	**$80,506,829**	**-2.7%**	**$84,577,986**	**5.1%**	**$86,472,951**	**2.2%**	**$89,665,359**	**3.7%**	**$92,496,777**	**3.2%**
SURPLUS / DEFICIT	**$3,575,061**	**$10,154,806**		**$6,523,056**		**$5,076,167**		**$3,266,061**		**$1,848,792**	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	$0	$0		$0		$0		$0		$0	
Other Financing Uses	$0	$0		($1,875,000)		($1,875,000)		($1,875,000)		($1,875,000)	
TOTAL OTHER FIN. SOURCES / USES	**$0**	**$0**		**($1,875,000)**		**($1,875,000)**		**($1,875,000)**		**($1,875,000)**	
SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES	**$3,575,061**	**$10,154,806**		**$4,648,056**		**$3,201,167**		**$1,391,061**		**($26,208)**	
BEGINNING FUND BALANCE	**$50,600,858**	**$54,175,919**		**$64,330,725**		**$68,978,782**		**$72,179,948**		**$73,571,009**	
AUDIT ADUSTMENTS TO FUND BALANCE	$0	$0		$0		$0		$0		$0	
PROJECTED YEAR END BALANCE	**$54,175,919**	**$64,330,725**		**$68,978,782**		**$72,179,948**		**$73,571,009**		**$73,544,801**	
FUND BALANCE AS % OF EXPENDITURES	65%	80%		82%		83%		82%		80%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.86	9.59		9.79		10.02		9.85		9.54	

Projection Summary - D33 Operating Funds

Projection Summary

Educational | O & M | Transportation | IMRF / SS

West Chicago ESD 33 | Base Scenario with FY27 Budget

	BUDGET FY 2026	PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030		PROJECTED FY 2031	
REVENUE											
Local	$49,406,499	$51,586,020	4.4%	$53,007,246	2.8%	$54,374,301	2.6%	$55,773,976	2.6%	$57,207,108	2.6%
State	$32,564,806	$33,654,806	3.3%	$33,704,806	0.1%	$33,754,806	0.1%	$33,804,806	0.1%	$33,854,806	0.1%
Federal	$5,615,000	$6,100,000	8.6%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%
Other	$2,000	$0	-100.0%	$0		$0		$0		$0	
TOTAL REVENUE	**$87,588,305**	**$91,340,826**	**4.3%**	**$92,812,052**	**1.6%**	**$94,229,107**	**1.5%**	**$95,678,782**	**1.5%**	**$97,161,914**	**1.6%**
EXPENDITURES											
Salaries	$52,748,643	$50,629,702	-4.0%	$53,361,427	5.4%	$55,398,667	3.8%	$57,515,231	3.8%	$59,492,180	3.4%
Benefits	$11,550,418	$11,291,012	-2.2%	$12,091,165	7.1%	$12,883,427	6.6%	$13,732,502	6.6%	$14,625,231	6.5%
Purchased Services	$13,423,401	$13,379,650	-0.3%	$13,666,369	2.1%	$13,975,229	2.3%	$14,291,069	2.3%	$14,614,047	2.3%
Supplies And Materials	$3,083,326	$3,047,975	-1.1%	$3,068,970	0.7%	$3,090,440	0.7%	$3,112,395	0.7%	$3,134,847	0.7%
Capital Outlay	$1,677,500	$1,438,000	-14.3%	$1,438,000	0.0%	$0	-100.0%	$0		$0	
All Other Objects	$2,741,470	$3,374,800	23.1%	$3,749,800	11.1%	$4,029,800	7.5%	$4,029,800	0.0%	$3,749,800	-6.9%
TOTAL EXPENDITURES	**$85,224,757**	**$83,161,139**	**-2.4%**	**$87,375,731**	**5.1%**	**$89,377,563**	**2.3%**	**$92,680,998**	**3.7%**	**$95,616,105**	**3.2%**
SURPLUS / DEFICIT	**$2,363,548**	**$8,179,687**		**$5,436,321**		**$4,851,544**		**$2,997,784**		**$1,545,809**	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	$0	$0		$0		$0		$0		$0	
Other Financing Uses	$0	$0		($1,875,000)		($1,875,000)		($1,875,000)		($1,875,000)	
TOTAL OTHER FIN. SOURCES / USES	**$0**	**$0**		**($1,875,000)**		**($1,875,000)**		**($1,875,000)**		**($1,875,000)**	
SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES	**$2,363,548**	**$8,179,687**		**$3,561,321**		**$2,976,544**		**$1,122,784**		**($329,191)**	
BEGINNING FUND BALANCE	**$48,981,026**	**$51,344,574**		**$59,524,261**		**$63,085,582**		**$66,062,126**		**$67,184,910**	
AUDIT ADUSTMENTS TO FUND BALANCE	$0	$0		$0		$0		$0		$0	
PROJECTED YEAR END BALANCE	**$51,344,574**	**$59,524,261**		**$63,085,582**		**$66,062,126**		**$67,184,910**		**$66,855,719**	
FUND BALANCE AS % OF EXPENDITURES	60%	72%		72%		74%		72%		70%	
FUND BALANCE AS # OF MONTHS OF EXPEND.	7.23	8.59		8.66		8.87		8.70		8.39	

Projection Summary - All Funds

Projection Summary

Educational | O & M | Debt Service | Transportation | IMRF / SS | Capital Projects | Working Cash | Tort

West Chicago ESD 33 | Base Scenario with FY27 Budget

	BUDGET FY 2026	PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030		PROJECTED FY 2031	
REVENUE											
Local	$52,523,785	$54,731,873	4.2%	$56,144,689	2.6%	$57,524,910	2.5%	$58,938,064	2.5%	$60,384,997	2.5%
State	$32,564,806	$33,654,806	3.3%	$33,704,806	0.1%	$33,754,806	0.1%	$33,804,806	0.1%	$33,854,806	0.1%
Federal	$5,615,000	$6,100,000	8.6%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%	$6,100,000	0.0%
Other	$2,000	$0	-100.0%	$0		$0		$0		$0	
TOTAL REVENUE	**$90,705,591**	**$94,486,679**	**4.2%**	**$95,949,495**	**1.5%**	**$97,379,716**	**1.5%**	**$98,842,870**	**1.5%**	**$100,339,803**	**1.5%**
EXPENDITURES											
Salaries	$52,748,643	$50,629,702	-4.0%	$53,361,427	5.4%	$55,398,667	3.8%	$57,515,231	3.8%	$59,492,180	3.4%
Benefits	$11,550,418	$11,291,012	-2.2%	$12,091,165	7.1%	$12,883,427	6.6%	$13,732,502	6.6%	$14,625,231	6.5%
Purchased Services	$19,223,401	$18,079,650	-5.9%	$18,366,369	1.6%	$18,675,229	1.7%	$18,991,069	1.7%	$19,314,047	1.7%
Supplies And Materials	$3,083,326	$3,047,975	-1.1%	$3,068,970	0.7%	$3,090,440	0.7%	$3,112,395	0.7%	$3,134,847	0.7%
Capital Outlay	$1,677,500	$1,438,000	-14.3%	$1,438,000	0.0%	$0	-100.0%	$0		$0	
All Other Objects	$5,387,745	$5,989,800	11.2%	$6,364,800	6.3%	$6,644,800	4.4%	$6,644,800	0.0%	$6,364,800	-4.2%
TOTAL EXPENDITURES	**$93,671,032**	**$90,476,139**	**-3.4%**	**$94,690,731**	**4.7%**	**$96,692,563**	**2.1%**	**$99,995,998**	**3.4%**	**$102,931,105**	**2.9%**
SURPLUS / DEFICIT	**($2,965,441)**	**$4,010,540**		**$1,258,764**		**$687,153**		**($1,153,128)**		**($2,591,302)**	
OTHER FINANCING SOURCES / USES											
Other Financing Sources	$0	$0		$3,000,000		$3,000,000		$3,000,000		$3,000,000	
Other Financing Uses	$0	$0		($1,875,000)		($1,875,000)		($1,875,000)		($1,875,000)	
TOTAL OTHER FIN. SOURCES / USES	**$0**	**$0**		**$1,125,000**		**$1,125,000**		**$1,125,000**		**$1,125,000**	
SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES	**($2,965,441)**	**$4,010,540**		**$2,383,764**		**$1,812,153**		**($28,128)**		**($1,466,302)**	
BEGINNING FUND BALANCE	**$63,693,922**	**$60,728,481**		**$64,739,021**		**$67,122,785**		**$68,934,938**		**$68,906,810**	
AUDIT ADUSTMENTS TO FUND BALANCE	$0	$0		$0		$0		$0		$0	
PROJECTED YEAR END BALANCE	**$60,728,481**	**$64,739,021**		**$67,122,785**		**$68,934,938**		**$68,906,810**		**$67,440,508**	
FUND BALANCE AS % OF EXPENDITURES	**65%**	**72%**		**71%**		**71%**		**69%**		**66%**	
FUND BALANCE AS # OF MONTHS OF EXPEND.	**7.78**	**8.59**		**8.51**		**8.56**		**8.27**		**7.86**	

frontline Analytics

Fund Balances

	Ed Fund (10)	O & M Fund (20)	Debt Fund (30)	Transportation Fund (40)	IMRF & Social Security Fund (50)	Capital Projects Fund (60)	Working Cash Fund (70)	Tort Fund (80)
Beginning Balance	48,545,078	3,765,414	1,863,901	3,410,565	2,381,964	5,840,803	5,520,315	141,785
Total Revenues	78,062,215	5,643,399	2,649,096	6,479,291	1,155,921	0	476,730	20,027
Total Expenses	90,236,481	5,201,594	2,615,000	6,109,100	2,654,309	4,700,000	0	0
Ending Fund Balance	57,411,155	4,207,219	1.897,997	3,780,756	883,576	1,140,803	5,997,045	161,812

Based on UnAudited June 30, 2026 balances.

Thank You.