



CENTER CASS SCHOOL DISTRICT 66

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LAKEVIEW JR. HIGH SCHOOL

PRAIRIEVIEW ELEMENTARY SCHOOL

ELIZABETH IDE SCHOOL

MEMO

To: Board of Education
From: Andrew Wise, Superintendent
Re: FY 27 Budget Report
Date: Thursday, September 3, 2026

Below is the summary of the FY 27 Tentative Budget. We built the budget earlier than ever this year, and while there are always unknowns, for this time of the year, Carol and I feel good about its structure.

	FY 27 Rev Total	FY 27 Exp Total	FY 27 Diff	6/30/2025 Audit Balance	6/30/2026 Balance	6/30/2027 Proj Balance
ED	\$18,300,000	\$17,225,000	\$1,075,000	\$895,001	\$1,797,231	\$2,872,231
OM	\$1,862,000	\$1,960,000	-\$98,000	\$179,745	\$296,415	\$198,415
BI	\$1,900,000	\$2,126,704	-\$226,704	\$172,065	-\$232,758	-\$459,462
TRANS	\$550,000	\$1,100,000	-\$550,000	\$761,557	\$783,548	\$233,548
IMRF/SS	\$600,000	\$600,000	\$0	\$148,947	\$40,660	\$40,660
SC	\$300,000	\$1,200,000	-\$900,000	\$11,576,820	\$11,458,094	\$10,558,094
WC	\$380,000	\$130,000	\$250,000	\$647,023	\$693,068	\$943,068
HLS	\$100,000	\$2,574,855	-\$2,474,855	\$5,357,805	\$3,309,153	\$834,298
ACT ACCT	\$100,000	\$100,000	\$0	\$86,762	\$161,902	\$161,902
TOTAL	\$24,092,000	\$27,016,559	-\$2,924,559	\$19,825,725	\$18,307,313	\$15,382,754
TOTAL (w/o SC-HLS)	\$21,100,000	\$23,241,704	-\$2,141,704	\$2,891,100	\$3,540,066	\$3,990,362

A few key things to remember: While the difference column shows negative numbers, much of that is “intentional” to bring the fund balances down in the funds where expenses are between \$1,000,000-\$3,000,000 dollars. The most important figure to look at is your overall fund balance (without Site and Construction or Health Life Safety) which is up at least another \$450,000. Meaning, you are spending down balance where you don’t need to have the balance, and adding balance to places you do need it. Between FY 25 and FY 27, you will have added over \$1,000,000 in balances (not counting your Site and Construction or Health Life Safety). You will also notice one red number in your FY 26 fund balance and FY 27 projected fund balance columns. This is also intentional, as Fund 30 is where you make your bond payments. Bond revenues come from tax dollars based on a schedule from



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PMA. The County Clerk sends over half our bond money before July 1, 2026 for the upcoming payment, therefore, that revenue is not included in the budget, as we said we are not counting any taxes prior to July 1 of each year. Thus, the money is in Fund 30 as a "Cash Balance" to make payments, but the budgeted fund balance will show negative. Lastly, there are some transfers in the budget to give us a little breathing room in IMRF, as well as make our Debt Certificate payment. I color coded the transfers so you could see. All in all, FY 27 budget takes care of Educational and Operational needs.

	FY 27 Rev Regular	WC Transfers	ED/OM Trans	FY 27 Rev Total
ED	\$18,300,000		600,000	\$18,300,000
OM	\$1,262,000		600,000	\$1,862,000
BI	\$1,300,000		600,000	\$1,900,000
TRANS	\$550,000			\$550,000
IMRF/SS	\$470,000	130,000		\$600,000
SC	\$300,000			\$300,000
WC	\$380,000	130,000		\$380,000
HLS	\$100,000			\$100,000
****ACT ACCT****	\$100,000			\$100,000
TOTAL	\$21,500,000			\$21,500,000
TOTAL (w/o DC-HLS)	\$21,100,000			\$21,100,000
	FY 27 Exp Regular	WC Transfers	ED/OM Trans	FY 27 Exp Total
ED	\$16,625,000		600,000	\$17,225,000
OM	\$1,360,000		600,000	\$1,960,000
BI	\$2,126,704			\$2,126,704
TRANS	\$1,100,000			\$1,100,000
IMRF/SS	\$600,000			\$600,000
SC	\$1,200,000			\$1,200,000
WC	0		130,000	\$130,000
HLS	\$2,574,855			\$2,574,855
****ACT ACCT****	\$100,000			\$100,000
TOTAL	\$26,833,929			\$27,016,559
TOTAL (w/o DC-HLS)	\$23,149,074			\$23,241,704



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