FY 2027
Final Budget
Presentation

Daina Pflug
Business Manager/CSBO

September 21, 2026

CENTRAL
UNIT SCHOOL DISTRICT 301

2025-2026 Budget Review

Major Capital Projects

Howard B. Thomas Roof Replacement

Country Trails Mobile Addition

Central High School Track

Capitalized Renewal Payments

Purchased curriculum, software renewals, and staff supplies for FY27 in June

Positive Fund Balances

Positive fund balances in all funds

These reserves help cover deficits or late payments in future years

Revenue & Expenditures

Revenues exceed Expenditures in all funds

Budgeting Philosophy

Balance revenues with expenditures when possible

Maintain adequate fund balance reserves

Top Priority:

Provide for needs of students and staff

Be sensitive to our taxpayers

Remain fiscally responsible with purchases

Budgeting Considerations

Local property taxes are the primary source of revenues

State revenues are critical

Evidence-Based Funding (EBF)

Salaries and Benefits are largest expenditures

Support instructional and curriculum needs

Address major capital improvement projects

Cover routine operating costs increases

Sources of Revenues

Local Revenues

Property Taxes
Interest

Registration Fees

Technology Fees

Lunches

Athletics

Transition Fees

Impact Fees

State Revenues

Evidence-Based Funding

Career and Tech Ed

Drivers Ed

Transportation

(Regular & Special Ed)

Special Education

- Private Facility
- Orphanage

Federal Revenues

National School Lunch

Title I, II, III, IV
Grants

Special Ed Grants

- IDEA Flow Through
- IDEA Room & Board
- IDEA Preschool

Medicaid

Perkins IV

Revenue Assumptions

Local Taxes

Tax Distribution Fall 2026 50% Spring 2027 50%

Total taxes approx. $64.8 million including Bonds

Evidence Based Funding

Projected at $16,840,703 for FY27

New tier funds of $826,634

Tier 1 in EBF calculations

State Categoricals

Received 4 payments

One from FY25 and 3 for FY26

Budgeted for 1 from FY26 3 for FY27

Impact Fees

Projected at $764,950

Last year received $749,141

Dependent on new housing permits

Transition Fees

Projected at $50,000

Last year received $64,665

Expenditure Objects

Salaries

Benefits

Purchase Services

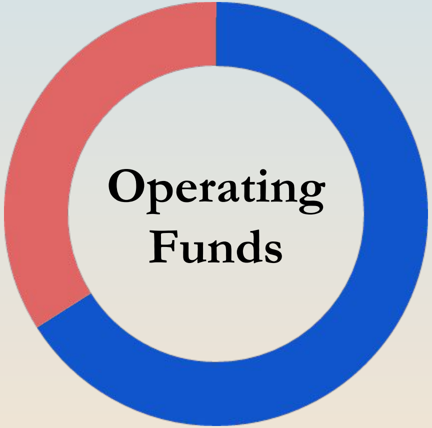
Supplies

Capital Outlays

Dues & Fees

Non-Capital Outlays

Approx. Expenditures for All Operating Funds



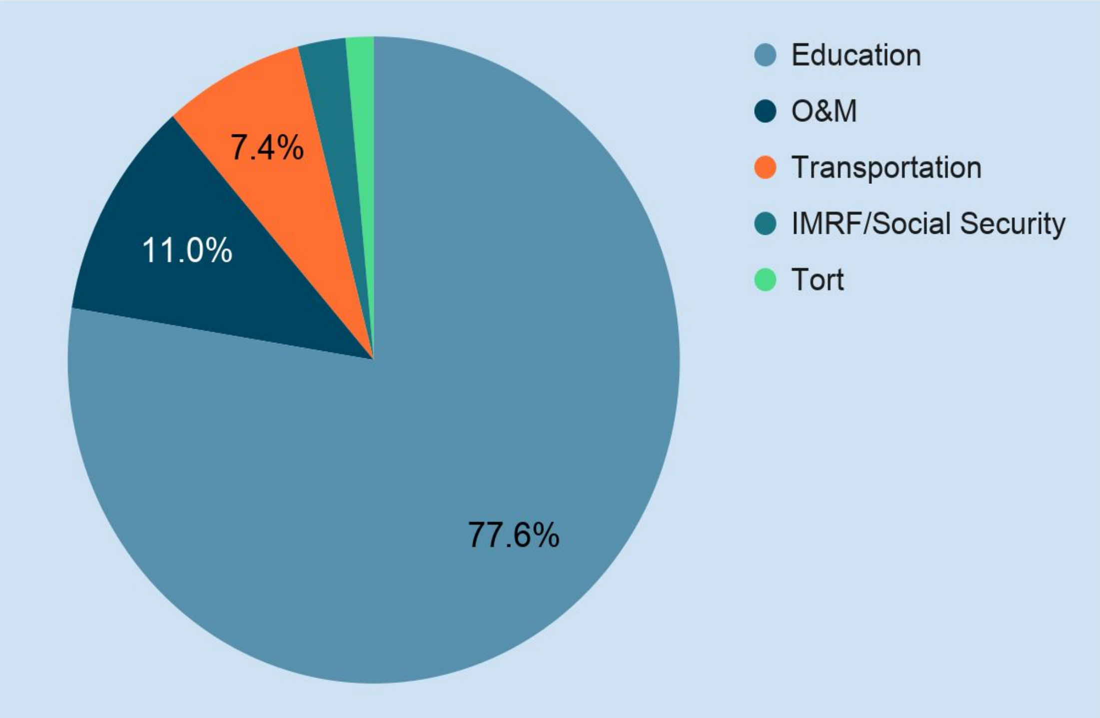
66% Salaries & Benefits

Primary operating expenditures covering staff contracts, healthcare benefits and retirement pensions

34% All Other Objects

Remaining allocation including support services, supplies, capital outlays, and utilities

Total Operating Expenditures by Fund



Key Allocations

Education Fund (77.58%)

Constitutes majority of all operating expenditures, supporting direct student instruction and staff.

Operations & Maint. (11.02%)

Represents the second largest allocation, supporting school facilities and operational upkeep.

Transportation (7.41%)

Covers essential student transit services, leases, and bus fuel costs.

Expenditures Assumptions

Salaries & Benefits

- Adjusted for both BEST & CEA labor contracts
- Adjusted for insurance benefits cost increases

Staffing & FTEs

- Adjusted for staff changes
- New additional hires

Capital Projects

- Central High School track replacement
- Lily Lake HVAC upgrades
- District wide paving

Increased Costs

- Special Ed Tuition
- Bus Fuel & Leases
- Utilities
- Insurance
- Technology

Expenditure Item 2026-2027

Salaries - Education Fund

Department	Salaries
Elementary	8,000,299
Middle School	5,019,960
High School	6,926,396
Non-Categorical District Wide Programs	665,500
Special Ed Substitutes	87,000
Special Education	4,196,491
Early Childhood	1,026,507
Reading Specialist	788,552
Athletics	1,146,680
Driver's Education	142,925
English Language Learner	1,271,289
Social Work	1,100,603
Guidance Services	449,990
Health Services	500,866

Department	Salaries
Psychological Services	653,675
Speech Pathology & Audiology	853,018
Instruction & Curriculum Development	1,426,720
Education Media Services	617,626
Executive Administration	592,945
Special Area Administration	368,875
Office Of The Principals	2,696,725
HS Dean Assistant Salaries	153,305
Direction Of Business Support	74,400
Fiscal Services	538,635
Food Services	750,805
Communication Services	104,430
Computer Education Services	717,280
Grants	176,609
Total Salaries	**41,048,106**

Key Components - Education Fund

Expenditure Item	2026-2027
Total Athletics Dept	1,798,029
Total Food Service Dept	1,984,442
Special Ed Tuition	9,126,000
Technology Dept	2,564,505
Total Education Expenditures	71,418,091

Key Components - O&M Fund

Expenditure Item	2026-2027
Custodial, Maintenance, Grounds Salaries & Benefits	3,561,161
Purchased Services	1,772,150
Supplies	2,300,250
Capital Outlay	1,920,000
Total O&M Expenditures	10,145,501

Key Components - Transportation Fund

Expenditure Item	2026-2027
Salaries & Benefits	3,154,805
Bus Leases	2,375,000
Contracted Services	355,000
Fuel	575,000
Total Transportation Expenditures	6,818,935

Key Components - Remaining Funds

Expenditure Item	2026-2027
Debt Service (Bonds, Debt Certificates)	2,428,450
IMRF, Social Security, Medicare	2,319,286
Capital Projects Fund	360,000
Working Cash	0
Tort (Property Insurance, Legal, Unemployment, Worker Comp)	1,358,500

FY27 Fund Summary

Fund	Projected Revenues	Projected Expenditures	Difference
Education (No TRS)	$71,551,292	$71,418,091	$133,201
Operations & Maintenance	$10,264,890	$10,145,501	$119,389
Transportation	$7,207,326	$6,818,935	$388,391
IMRF/SS/Medicare	$2,325,043	$2,319,286	$5,757
Capital Projects	$370,000	$360,000	$10,000
Working Cash	$235,311	-	$235,311
Tort	$1,359,859	$1,358,500	$1,359

Projected Balances FY27

Fund	7/1/26 Unaudited Fund Balance	FY27 Budget Revenues +/- Expenditures	6/30/27 Projected Fund Balance
Education	$27,759,992	$133,201	$27,893,193
Operations & Maintenance	$6,576,044	$119,389	$6,695,433
Debt Service, Bonds	$2,675,550	$133,853	$2,809,403
Transportation	$8,057,295	$388,391	$8,445,686
IMRF/SS/Medicare	$3,139,005	$5,757	$3,144,762
Capital Projects	$5,844,052	$10,000	$5,854,052
Working Cash	$3,478,902	$235,311	$3,714,213
Tort	$888,654	$1,359	$890,013

Future Issues and Concerns

Future costs with increasing enrollments

- Staffing-FTE increases
- Building capacities maxed out
- Increased special education costs

Increased costs related to economic factors

- Increased salaries, benefits, food, supplies, fuel services, insurance
- Staffing shortages in some departments

State of Illinois fiscal problems

- Delayed payments
- Higher proration on payments
- Unfunded state mandates

ESSA curriculum requirements and legal mandates

- High School requirements
- College and Career Readiness Indicators

Questions?