



# 2025-2026 TENTATIVE BUDGET

---

By: Stacey Mallek, Asst Supt for Business/CSBO

Date: August 19, 2025

# Budget Assumptions- Revenues



- **Property Taxes**
  - CPI = 3.4% for 2024 and 2.9% for 2025
  - Abatement of prior year refund recapture levy
  - 99% collection rate
  - Reallocating between funds
  - 370,000 TIF Surplus distribution
- **Interest income = 3.5%**
- **CPPRT 2% increase**
- **State Funds**
  - EBF \$5,294,389 (2.6% increase)
  - Transportation Reimbursement - prorated
- **Federal Funds**
  - NO NSLP Supply Chain Assistance Funds
  - No Title II funds allocated
  - Title III unknown at time of budget

**Arlington Heights School District #25**  
**Summary of Revenues 2024-25 and 2025-26**

	Amended Budget 2024-25	Unaudited Actual* 2024-25	Difference 2024-25	Budget 2025-26	% Change over 2024-25 Budget
<i>Operating Funds</i>					
Education	\$ 76,739,123	\$ 76,271,286	\$ (467,837)	\$ 80,268,257	4.60%
Operations & Maintenance	\$ 7,521,937	\$ 7,307,590	\$ (214,347)	\$ 8,725,841	16.01%
Transportation	\$ 4,104,520	\$ 3,610,833	\$ (493,687)	\$ 4,480,424	9.16%
IMRF/FICA	\$ 2,102,273	\$ 2,115,867	\$ 13,594	\$ 2,391,307	13.75%
Working Cash	\$ 178,800	\$ 214,043	\$ 35,243	\$ 209,800	17.34%
Tort Fund	\$ 959,846	\$ 1,004,232	\$ 44,386	\$ 923,722	-3.76%
Life Safety	\$ 29,275	\$ 29,186	\$ (89)	\$ 33,644	14.92%
<b>Sub-Total</b>	<b>\$ 91,635,774</b>	<b>\$ 90,553,037</b>	<b>\$ (1,082,737)</b>	<b>\$ 97,032,995</b>	<b>5.89%</b>
Capital Projects Fund	\$ 16,075,601	\$ 16,519,789	\$ 444,188	\$ 1,030,676	
Bond & Interest	\$ 8,961,853	\$ 7,834,696	\$ (1,127,157)	\$ 9,934,378	
<b>Total All Funds</b>	<b>\$ 116,673,228</b>	<b>\$ 114,907,522</b>	<b>\$ (1,765,706)</b>	<b>\$ 107,998,049</b>	<b>-7.44%</b>
<b>Without Bonds</b>	<b>\$ 101,273,165</b>	<b>\$ 99,507,459</b>	<b>\$ 1,765,706</b>	<b>\$ 107,998,049</b>	<b>6.64%</b>

Budget to Budget decrease = \$8.67M

# Changes in Revenue Budget



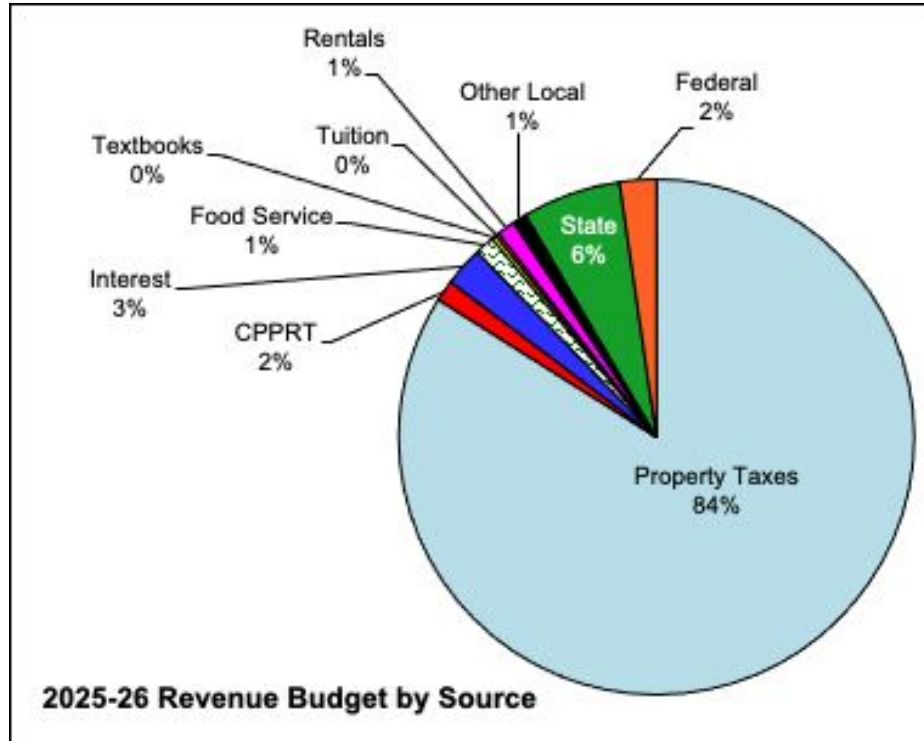
<b>REVENUES</b>				
<b>(excludes \$15 million in bond proceeds in 2024-25)</b>				
	<b>2024-25 <u>Budget</u></b>	<b>2024-25 <u>Est Actual</u></b>	<b>2025-26 <u>Budget</u></b>	<b>% Chg Budget <u>to Budget</u></b>
Property Taxes	\$83,851,745	\$80,295,881	\$90,656,796	8.1%
CPPRT	1,440,800	1,418,019	1,447,000	0.4%
Interest	2,082,400	3,132,031	2,655,700	27.5%
Food Service	1,173,520	1,332,072	1,331,645	13.5%
Textbooks	324,400	355,530	324,200	-0.1%
Tuition	286,020	228,320	247,000	-13.6%
Rentals	1,125,800	1,301,674	1,237,700	9.9%
Other Local	1,303,125	1,639,108	939,605	-27.9%
State	6,672,892	6,479,413	6,677,203	0.1%
Federal	3,012,463	3,325,411	2,481,200	-17.6%
	<b>\$101,273,165</b>	<b>\$99,507,459</b>	<b>\$107,998,049</b>	<b>6.6%</b>

## Major Changes in Revenue Budget from 2024-25



Property Taxes	\$ 6,805,051
Insurance Reimbursement	\$ (372,740)
Food Service Sales	\$ 158,125
Interest Income	\$ 573,300
Tuition (Summer/EC)	\$ (39,020)
Bond Proceeds	\$ (15,400,063)
Facilities Rentals	\$ 111,900
State Transportation Funding	(112,158)
EBF state funding	134,710
ESSER/ARP Funds	\$ (202,193)
IDEA Grants	\$ (105,839)
Title Grants	\$ (157,231)
NSLP	\$ (62,400)
<b>Total</b>	<b>\$ (8,668,558)</b>

# Breakdown of Revenue Budget



## Budget Assumptions - Expenditures



- Personnel
  - 2025-26 Personnel Plan
  - Salaries based on negotiated agreements or tied to CPI
  - Health insurance costs increase by 6%
- Curriculum adoptions/updates \$950K
- Tech infrastructure updates = \$610K
- Food Service Kitchen Renovations - \$1.5M
- Bus and Taxi transportation increases
- 2025 Capital Projects = \$4.77M
- 10-Yr Life Safety Survey
- Transfers
  - \$2.0M from O&M to Capital Projects
  - Working Cash interest to Capital Projects
- Contingency funds

**Arlington Heights School District #25**  
**Summary of Expenditures 2024-25 and 2025-26**

	Amended Budget 2024-25	Unaudited Actual* 2024-25	Difference 2024-25	Budget 2025-26	% Change over 2024-25 Budget
<i>Operating Funds</i>					
Education	\$ 80,756,355	\$ 78,036,988	\$ 2,719,367	\$ 83,011,196	2.79%
Operations & Maintenance	\$ 6,723,077	\$ 6,560,161	\$ 162,916	\$ 7,004,660	4.19%
Transportation	\$ 3,993,861	\$ 4,147,118	\$ (153,257)	\$ 4,363,684	9.26%
IMRF/FICA	\$ 2,559,178	\$ 2,332,377	\$ 226,801	\$ 2,696,616	5.37%
Working Cash			\$ -		
Tort Fund	\$ 952,600	\$ 924,045	\$ 28,555	\$ 995,960	4.55%
Life Safety	\$ -	\$ -	\$ -	\$ 80,000	
<b>Sub-Total</b>	<b>\$ 94,985,071</b>	<b>\$ 92,000,689</b>	<b>\$ 2,984,382</b>	<b>\$ 98,152,116</b>	<b>3.33%</b>
Capital Projects Fund	\$ 21,012,900	\$ 20,731,846	\$ 281,054	\$ 4,769,100	-77.30%
Bond & Interest	\$ 9,659,721	\$ 9,846,786	\$ (187,065)	\$ 10,027,826	
<b>Total All Funds</b>	<b>\$125,657,692</b>	<b>\$122,579,321</b>	<b>\$ 3,078,371</b>	<b>\$112,949,042</b>	<b>-10.11%</b>
<b>Without Capital Projects</b>	<b>\$104,644,792</b>	<b>\$101,847,475</b>	<b>\$ 2,797,317</b>	<b>\$108,179,942</b>	<b>3.378%</b>

Budget to Budget decrease = \$12.7M

# Changes in Expenditure Budget



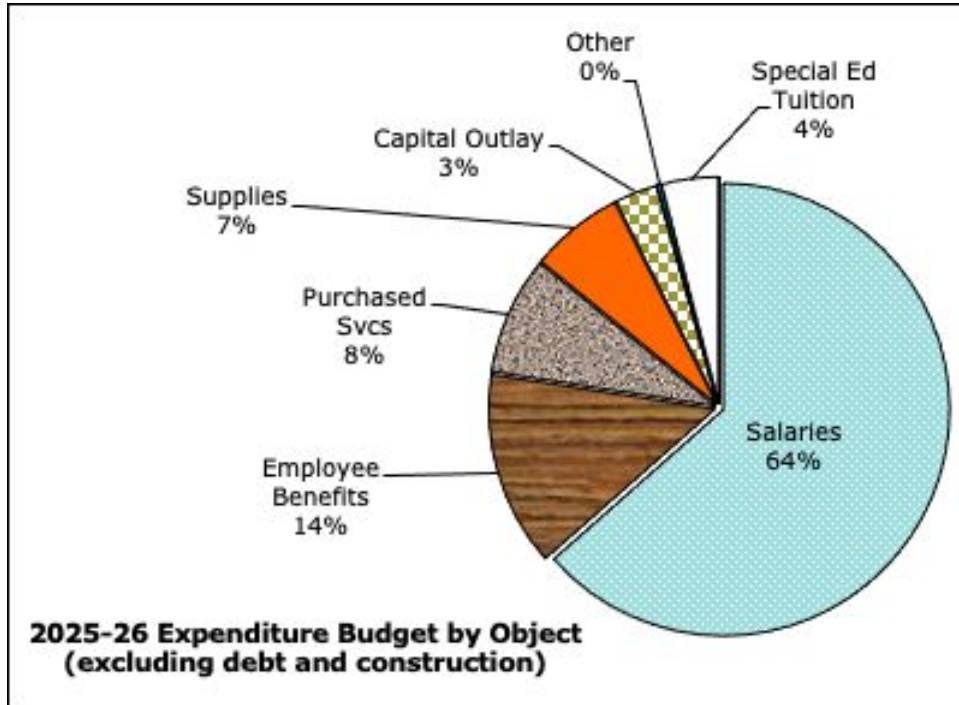
EXPENDITURES				
	2024-25 <u>Budget</u>	2024-25 <u>Est Actual</u>	2025-26 <u>Budget</u>	% Chg Budget to Budget
Salaries	\$59,826,555	\$57,884,851	\$62,322,479	4.2%
Employee Benefits	13,101,487	12,633,391	13,665,194	4.3%
Purchased Svcs	7,889,010	8,187,022	8,275,006	4.9%
Supplies	8,877,505	8,299,023	6,593,504	-25.7%
Capital Outlay	1,264,702	1,056,915	3,010,116	138.0%
Construction	21,012,900	20,731,846	4,769,100	-77.3%
Other	554,325	468,340	283,782	-48.8%
Special Ed Tuition	3,799,102	3,804,564	3,993,072	5.1%
Debt	9,332,106	9,513,370	9,956,789	6.7%
Life Safety	0	0	80,000	
	<b>\$125,657,692</b>	<b>\$122,579,321</b>	<b>\$112,949,042</b>	<b>-10.1%</b>

# Major Changes in Expenditure Budget from 2024-25



Salaries	\$ 2,495,924
Employee Benefits	\$ 563,707
Curriculum (MS Creative Arts)	\$ 253,758
Curriculum (Literacy Adopt)	\$ (1,697,207)
Curriculum (MS Math)	\$ 599,000
PE Tumbling Unit Replacement	\$ 97,000
Technology Budget	\$ 154,050
Facilities Budget	\$ 208,343
Food Service Equipment	\$ 1,250,000
Food Service Supplies	\$ 129,965
Benefit Admin Fees	\$ (46,700)
Insurance Premiums (Prop/Liab & Wrkrs Comp)	\$ 43,360
Transportation	\$ 119,160
SPED Transportation	\$ 242,063
Construction (capital projects)	\$ (16,163,800)
Furniture	\$ (1,652,236)
Special Ed Tuition	\$ 193,970
Debt Service (2025 bonds)	\$ 624,683
<b>Total</b>	<b>\$ (12,584,960)</b>

# Breakdown of Expenditure Budget



**Arlington Heights School District #25**  
**Summary of Fund Balance 2025-26 Budget**

	Unaudited Fund Balance 6/30/25	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	Projected Fund Balance 6/30/2026	Budgeted Surplus (Deficit)
<i>Operating Funds</i>							
Education:	43,335,461	\$ 80,268,257		\$ 83,011,196	\$ 204,242	\$ 40,388,280	\$ (2,947,181)
Operations & Maintenance	\$ 3,089,962	\$ 8,725,841		\$ 7,004,660	\$ 2,000,000	\$ 2,811,143	\$ (278,819)
Transportation	\$ 975,968	\$ 4,480,424		\$ 4,363,684		\$ 1,092,708	\$ 116,740
Working Cash	\$ 5,994,209	\$ 209,800		\$ -	\$ 209,800	\$ 5,994,209	\$ -
IMRF/FICA	\$ 1,357,741	\$ 2,391,307	\$ 134,630	\$ 2,696,616		\$ 1,187,062	\$ (170,679)
Tort Fund	\$ 615,343	\$ 923,722		\$ 995,960		\$ 543,105	\$ (72,238)
Life Safety	\$ 181,961	\$ 33,644		\$ 80,000		\$ 135,605	\$ (46,356)
<b>Sub-total</b>	<b>\$ 55,550,645</b>	<b>\$ 97,032,995</b>	<b>\$ 134,630</b>	<b>\$ 98,152,116</b>	<b>\$ 2,414,042</b>	<b>\$ 52,152,112</b>	<b>\$ (3,398,533)</b>
Capital Projects Fund	\$ 19,077,852	\$ 1,030,676	\$ 2,209,800	\$ 4,769,100		\$ 17,549,228	\$ (1,528,624)
Bond & Interest	\$ 1,416,230	\$ 9,934,378	\$ 69,612	\$ 10,027,826		\$ 1,392,394	\$ (23,836)
<b>Total All Funds</b>	<b>\$ 76,044,726</b>	<b>\$ 107,998,049</b>	<b>\$ 2,414,042</b>	<b>\$ 112,949,042</b>	<b>\$ 2,414,042</b>	<b>\$ 71,093,733</b>	<b>\$ (4,950,993)</b>

64% total fund balance  
53% operating fund balance

## Budget Timeline



Dec 10, 2024	Adopt tax levy
Jan-Mar 2025	Build budget assumptions
Feb - Jul 2025	Build budget (building allocations, departments, staffing, enrollment)
June 10, 2025	Personnel Plan approved by Board
Aug 19, 2025	Presentation of Tentative Budget
Aug-Sep 2025	Continue budget updating for changes
Sept 30, 2025	Public Hearing and Final budget adoption

A large, light gray circular frame contains a stylized house icon. The house is composed of several nested, light blue and gray geometric shapes, creating a 3D effect. At the base of the house, the number '25' is written in white. Overlaid on this graphic is the word 'QUESTIONS?' in a large, bold, black sans-serif font.

**QUESTIONS?**