



2026-2027 TENTATIVE BUDGET

By: Stacey Mallek, Asst Supt for Business/CSBO

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Budget Assumptions- Revenues



- **Property Taxes**
 - CPI = 2.9% for 2025 and 2.7% for 2026
 - 99% collection rate
 - Reallocating between funds
 - \$370,000 TIF IV Surplus distribution
- **Interest income = 3.5%**
- **CPPRT 2% increase**
- **State Funds**
 - EBF \$5,294,389
 - Transportation Reimbursement - prorated
- **Federal Funds**
 - Title III unknown at time of budget

Arlington Heights School District #25

Summary of Revenues 2025-26 and 2026-27

	Budget 2025-26	Actual* 2025-26	Difference 2025-26	Budget 2026-27	% Change over 2025-26 Budget
<i>Operating Funds</i>					
Education	\$ 80,745,927	\$ 81,188,182	\$ 442,255	\$ 83,513,637	3.43%
Operations & Maintenance	\$ 8,428,676	\$ 8,127,399	\$ (301,277)	\$ 8,708,817	3.32%
Transportation	\$ 4,498,869	\$ 3,751,425	\$ (747,444)	\$ 5,029,437	11.79%
IMRF/FICA	\$ 2,470,197	\$ 2,084,217	\$ (385,980)	\$ 2,715,987	9.95%
Working Cash	\$ 209,800	\$ 278,466	\$ 68,666	\$ 210,500	0.33%
Tort Fund	\$ 965,426	\$ 948,329	\$ (17,097)	\$ 1,089,320	12.83%
Life Safety	\$ 33,299	\$ 34,491	\$ 1,192	\$ 33,114	-0.56%
Sub-Total	\$ 97,352,194	\$ 96,412,509	\$ (939,685)	\$ 101,300,812	4.06%
Capital Projects Fund	\$ 1,030,676	\$ 663,115	\$ (367,561)	\$ 983,205	
Bond & Interest	\$ 9,206,703	\$ 9,544,617	\$ 337,914	\$ 9,706,912	
Total All Funds	\$ 107,589,573	\$ 106,620,241	\$ (969,332)	\$ 111,990,929	4.09%
Without Bonds	\$ 107,589,573	\$ 91,220,178	\$ 16,369,395	\$ 111,990,929	4.09%

Budget to Budget increase = \$4.1M

Changes in Revenue Budget



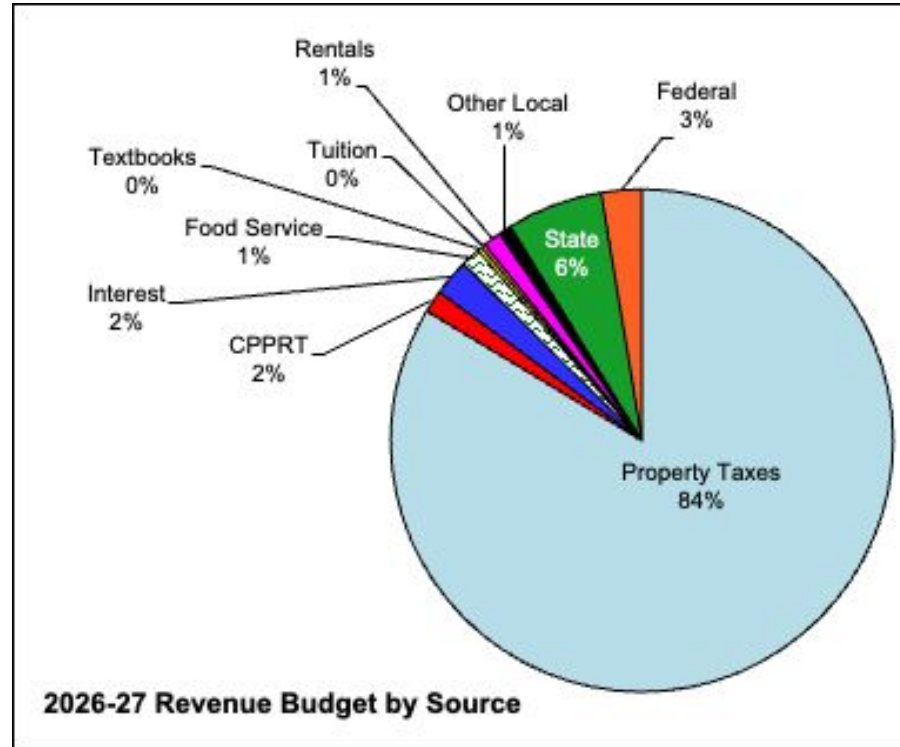
REVENUES				
	2025-26 <u>Budget</u>	2025-26 <u>Est Actual</u>	2026-27 <u>Budget</u>	% Chg Budget <u>to Budget</u>
Property Taxes	\$89,954,548	\$86,875,069	\$93,644,332	4.1%
CPPRT	1,447,000	1,387,021	1,621,115	12.0%
Interest	2,655,700	3,320,680	2,626,000	-1.1%
Food Service	1,331,645	1,421,453	1,407,365	5.7%
Textbooks	324,200	361,628	324,200	0.0%
Tuition	261,070	292,465	315,240	20.7%
Rentals	1,237,700	1,154,551	1,297,700	4.8%
Other Local	1,038,524	686,106	933,754	-10.1%
State	6,721,359	7,232,620	6,912,668	2.8%
Federal	2,617,825	3,888,646	2,908,556	11.1%
	\$107,589,571	\$106,620,241	\$111,990,929	4.1%

Major Changes in Revenue Budget from 2025-26



Property Taxes	\$ 3,689,784
CPPRT	\$ 174,115
Food Service Sales	\$ 75,720
Interest Income	\$ (29,700)
Tuition (Summer/EC)	\$ 54,170
Dryden Flood Reimb	\$ (90,075)
Facilities Rentals	\$ 60,000
State Transportation Funding	(19,535)
Orphanage Grant	\$ (44,156)
State Private Facility Reimb	\$ 250,000
Medicaid Funds	\$ 165,000
IDEA Grants	\$ 174,232
Title Grants	\$ (14,683)
NSLP	\$ (37,000)
Total	\$ 4,407,872

Breakdown of Revenue Budget



Budget Assumptions - Expenditures



- Personnel
 - 2026-27 Personnel Plan
 - Salaries based on negotiated agreements or tied to CPI
 - Health insurance costs increase by 6%
- Curriculum adoptions/updates \$976K
- Tech infrastructure updates = \$580K
- Food Service Kitchen Renovations/equipment work - \$875K (carryover from 25-26)
- Bus and Taxi transportation increases
- 2026 Capital Projects approved in Jan = \$4.71M
- Transfers
 - \$1.0M from O&M to Capital Projects
 - Working Cash interest to Capital Projects
- Contingency funds

Arlington Heights School District #25
Summary of Expenditures 2025-26 and 2026-27

	Budget 2025-26	Unaudited Actual* 2025-26	Difference 2025-26	Budget 2026-27	% Change over 2025-26 Budget
<i>Operating Funds</i>					
Education	\$ 83,435,845	\$ 79,230,324	\$ 4,205,521	\$ 85,497,253	2.47%
Operations & Maintenance	\$ 7,105,085	\$ 6,416,810	\$ 688,275	\$ 7,224,780	1.68%
Transportation	\$ 4,363,230	\$ 4,116,795	\$ 246,435	\$ 4,468,210	2.41%
IMRF/FICA	\$ 2,698,242	\$ 2,485,647	\$ 212,595	\$ 2,684,822	-0.50%
Working Cash			\$ -		
Tort Fund	\$ 1,006,860	\$ 1,023,242	\$ (16,382)	\$ 1,112,900	10.53%
Life Safety	\$ 80,000	\$ 75,163	\$ 4,837	\$ 100,000	
Sub-Total	\$ 98,689,262	\$ 93,347,982	\$ 5,341,280	\$ 101,087,965	2.43%
Capital Projects Fund	\$ 4,755,288	\$ 4,253,663	\$ 501,625	\$ 5,894,290	23.95%
Bond & Interest	\$ 10,027,826	\$ 10,037,472	\$ (9,646)	\$ 9,291,962	
Total All Funds	\$ 113,472,376	\$ 107,639,116	\$ 5,833,260	\$ 116,274,217	2.47%
Without Capital Projects	\$ 108,717,088	\$ 103,385,454	\$ 5,331,634	\$ 110,379,927	1.530%

Budget to Budget increase = \$2.8M

Changes in Expenditure Budget



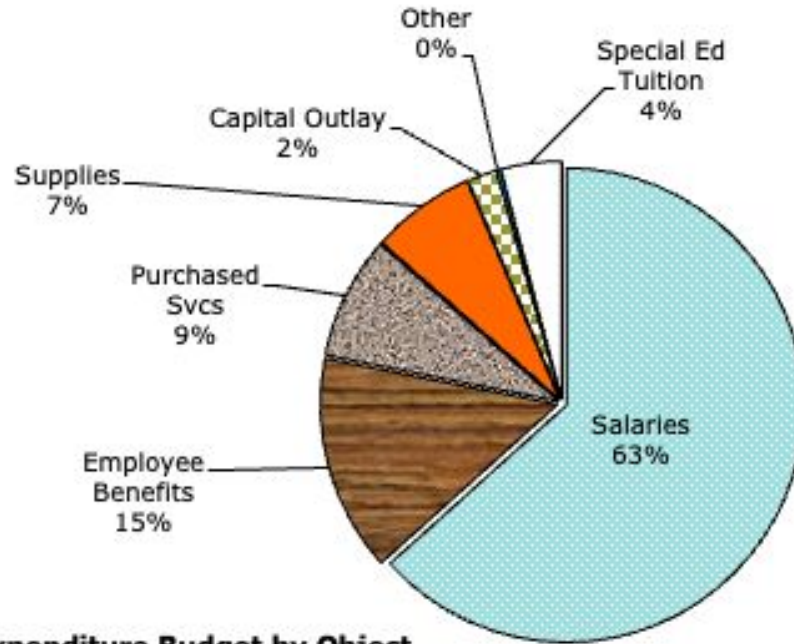
	EXPENDITURES			
	2025-26 <u>Budget</u>	2025-26 <u>Est Actual</u>	2026-27 <u>Budget</u>	% Chg Budget <u>to Budget</u>
Salaries	\$62,396,997	\$60,239,236	\$64,029,232	2.6%
Employee Benefits	13,686,178	13,645,643	14,914,706	9.0%
Purchased Svcs	8,432,648	8,088,551	8,486,493	0.6%
Supplies	6,660,177	6,327,903	7,185,142	7.9%
Capital Outlay	3,022,505	930,514	1,999,340	-33.9%
Construction	4,755,288	4,253,663	5,894,290	24.0%
Other	283,782	223,970	283,988	0.1%
Special Ed Tuition	4,198,012	3,888,849	4,160,452	-0.9%
Debt	9,956,789	9,965,625	9,220,575	-7.4%
Life Safety	80,000	75,163	100,000	25.0%
	\$113,472,376	\$107,639,116	\$116,274,217	2.5%

Major Changes in Expenditure Budget from 2025-26



Salaries	\$ 1,632,235
Employee Benefits	\$ 1,228,528
Curriculum (MS Creative Arts)	\$ (230,758)
Curriculum (MS ELA)	\$ 902,147
South Fitness Center	\$ 74,000
PE Tumbling Unit Replacement	\$ (97,000)
Curriculum (MS Math)	\$ (599,078)
Food Service Equipment	\$ (850,000)
Food Service Supplies	\$ 163,000
Professional Services (Strategic Plan)	\$ (30,000)
Special Ed Tuition	\$ (37,560)
Insurance Premiums (Prop/Liab & Wrks Comp)	\$ 106,040
Transportation	\$ 105,880
Software (Paperscut)	\$ (26,390)
Construction (capital projects)	\$ 1,239,002
Debt Service	\$ (736,214)
Total	\$ 2,843,832

Breakdown of Expenditure Budget



**2026-27 Expenditure Budget by Object
(excluding debt and construction)**

Arlington Heights School District #25
Summary of Fund Balance 2026-27 Budget

	Fund Balance 6/30/26	Budgeted Revenues	Budgeted Transfers In	Budgeted Expenditures	Budgeted Transfers Out	Projected Fund Balance 6/30/2027	Budgeted Surplus (Deficit)
<i>Operating Funds</i>							
Education:	44,035,568	\$ 83,513,637		\$ 85,497,253	\$ 163,702	\$ 41,888,250	\$ (2,147,318)
Operations & Maintenance	\$ 3,127,816	\$ 8,708,817		\$ 7,224,780	\$ 1,000,000	\$ 3,611,853	\$ 484,037
Transportation	\$ 896,182	\$ 5,029,437		\$ 4,468,210		\$ 1,457,409	\$ 561,227
Working Cash	\$ 6,081,815	\$ 210,500		\$ -	\$ 210,500	\$ 6,081,815	\$ -
IMRF/FICA	\$ 1,271,153	\$ 2,715,987	\$ 94,090	\$ 2,684,822		\$ 1,396,408	\$ 125,255
Tort Fund	\$ 467,895	\$ 1,089,320		\$ 1,112,900		\$ 444,315	\$ (23,580)
Life Safety	\$ 141,445	\$ 33,114		\$ 100,000		\$ 74,559	\$ (66,886)
Sub-total	\$ 56,021,874	\$ 101,300,812	\$ 94,090	\$ 101,087,965	\$ 1,374,202	\$ 54,954,609	\$ (1,067,265)
Capital Projects Fund	\$ 17,749,166	\$ 983,205	\$ 1,210,500	\$ 5,894,290		\$ 14,048,581	\$ (3,700,585)
Bond & Interest	\$ 1,540,643	\$ 9,706,912	\$ 69,612	\$ 9,291,962		\$ 2,025,205	\$ 484,562
Total All Funds	\$ 75,311,684	\$ 111,990,929	\$ 1,374,202	\$ 116,274,217	\$ 1,374,202	\$ 71,028,396	\$ (4,283,288)

Budget Timeline



Dec 16, 2025	Adopt tax levy
Jan-Mar 2026	Build budget assumptions
Feb - Jul 2026	Build budget (building allocations, departments, staffing, enrollment)
May 19, 2026	Personnel Plan approved by Board
Aug 18, 2026	Presentation of Tentative Budget
Aug-Sep 2026	Continue budget updating for changes
Sept 29, 2026	Public Hearing and Final budget adoption