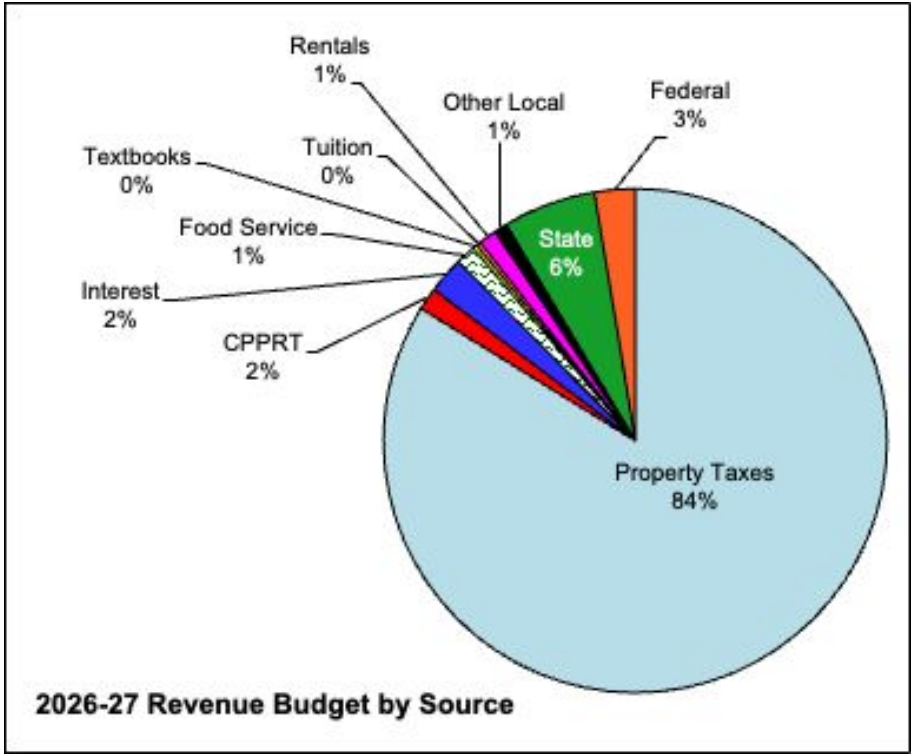
PRESENTATION OF THE 2026 TENTATIVE TAX LEVY

By: Stacey Mallek, Asst Supt for Business/CSBO
Date: November 17, 2026

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District Revenue Sources



Public Act 103-0394 Report

ARLINGTON HEIGHTS SCHOOL DISTRICT 25

Annual Expenditures (excl State On-Behalf)				
Operational Funds	**2023/24**	**2024/25**	**2025/26 (unaudited)**	**3-Year Average**
Education Fund (10)	71,716,591	78,005,548	79,583,371	*76,435,170*
O&M Fund (20)	5,889,038	6,524,502	6,409,201	*6,274,247*
Transportation Fund (40)	3,875,530	4,184,523	4,207,665	*4,089,239*
Total	81,481,159	88,714,573	90,200,237	86,798,656

Unaudited Fund Balances - June 30, 2026	
Operational Funds	**Fund Balance**
Education (10)	46,526,036
O&M (20)	3,364,943
Transportation (40)	715,070
Total	**50,606,049**

Fund Balance/ Average Expense	
Operational Fund Balance (06/30/26)	50,606,049
Three-Year Expense Average	86,798,656
Fund Balance/Average Expense	**58.30%**

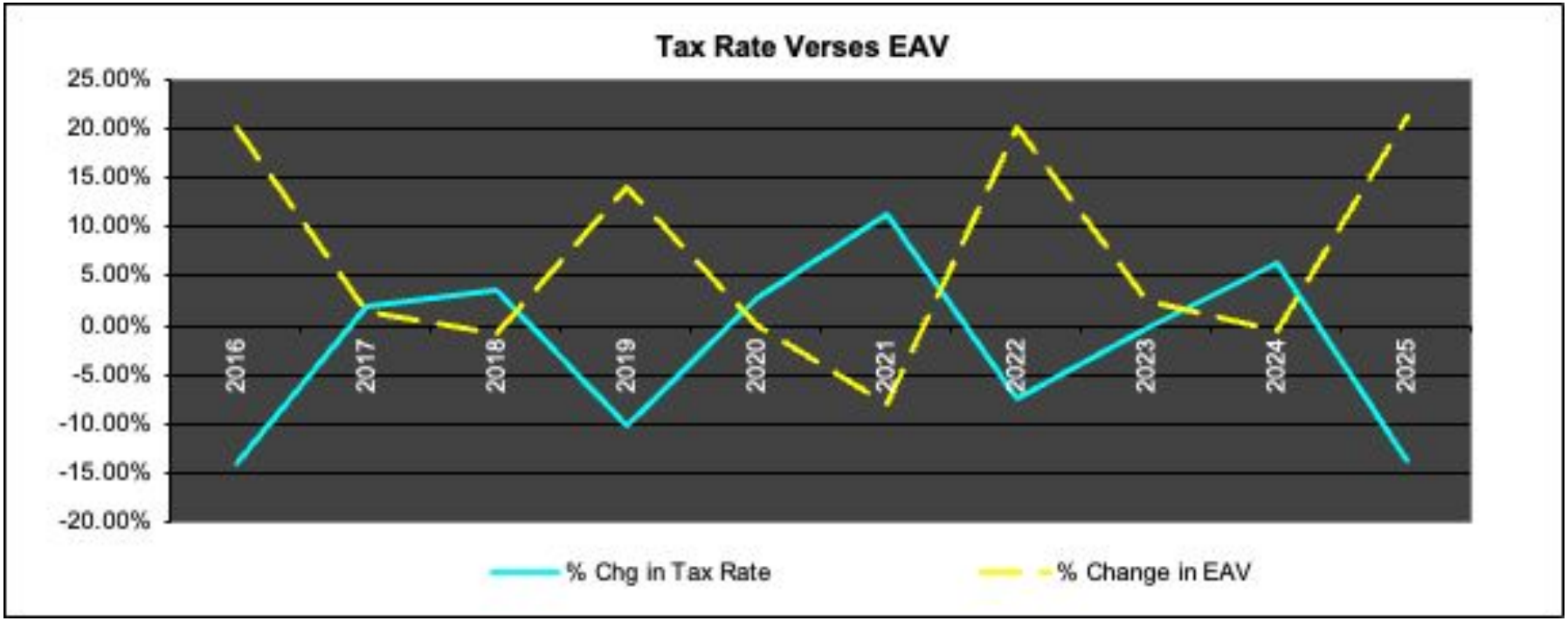
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Tax Extension verses Levy

Tax Levy
The amount of money a school district submits to the County Clerk to be raised from property taxes.

Tax Extension
The amount of money the County Clerk puts on the property tax bills. The extension is limited to the prior year tax extension dollar amount plus inflation (CPI-U) or 5%, whichever is less.

The County clerk generates tax bills that proportions the final tax extension to all property owners based on their property value percentage of the total property value in the district. Property values are determined by township or county assessors. Changes in assessed values and changes in property tax exemptions can play a large role in determining final property tax bills. Some property owners may see a smaller increase or a decrease in their tax bill, while others may see a larger increase depending on each homeowner's property value relative to all other property values.



School District Tax Extension $ / Total EAV = Tax Rate

Historical EAV and CPI

	Tax Year	Growth	New Growth	Change in Assessment**	% Change	Total Change in EAV	% Change in EAV	EAV	CPI
*	2016	10,272,686	0.7%	298,601,392	19.5%	308,874,078	20.1%	1,842,786,607	0.7%
	2017	13,176,620	0.7%	14,719,581	0.8%	27,896,201	1.5%	1,870,682,808	2.1%
	2018	14,172,273	0.8%	(30,613,245)	-1.6%	(16,440,972)	-0.9%	1,854,241,836	2.1%
*	2019	12,209,746	0.7%	247,650,192	13.4%	259,859,938	14.0%	2,114,101,774	1.9%
	2020	13,491,266	0.6%	(12,160,404)	-0.58%	1,330,862	0.1%	2,115,432,636	2.3%
	2021	6,113,467	0.3%	(173,959,337)	-8.2%	(167,845,870)	-7.9%	1,947,586,766	1.4%
*	2022	11,997,745	0.6%	380,913,093	19.56%	392,910,838	20.2%	2,340,497,604	5.0%
	2023	4,192,890	0.2%	52,966,317	2.26%	57,159,207	2.4%	2,397,656,811	5.0%
	2024	10,894,020	0.5%	(25,296,307)	-1.1%	(14,402,287)	-0.6%	2,383,254,524	3.4%
*	2025	15,914,235	0.7%	494,496,376	20.75%	510,410,611	21.4%	2,893,665,135	2.9%

2025 Recap (2.9% CPI and 0.7% new growth)

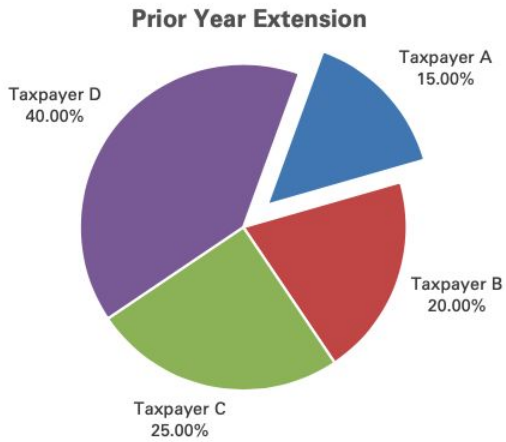
	2025 Tentative Levy	2025 Projected Actual Extension	2025 Actual Extension
IMRF	1,050,000	1,040,599	1,040,678
Social Security	1,600,000	1,585,675	1,585,786
Liability Insurance (TORT)	922,000	913,745	913,819
Transportation	3,070,000	3,042,515	3,042,747
Education	67,150,000	66,548,811	66,553,806
Building	5,520,000	5,470,580	5,470,995
Working Cash Funds	-	-	
Life Safety	26,000	25,767	25,783
Special Education	1,656,000	1,641,174	1,641,287
Lease	-		
TOTAL-Limited Funds	**80,994,000**	**80,268,867**	**80,274,901**
Levy Adjustment PA 102-0519			1,328,134
Bond & Interest	9,344,450	9,344,450	9,344,455
Total-All Funds	**90,338,450**	**89,613,317**	**90,947,490**
EAV	2,407,087,069	2,635,879,504	2,893,665,135
% EAV Change from PY Actual	*1.00%*	*10.60%*	*21.42%*

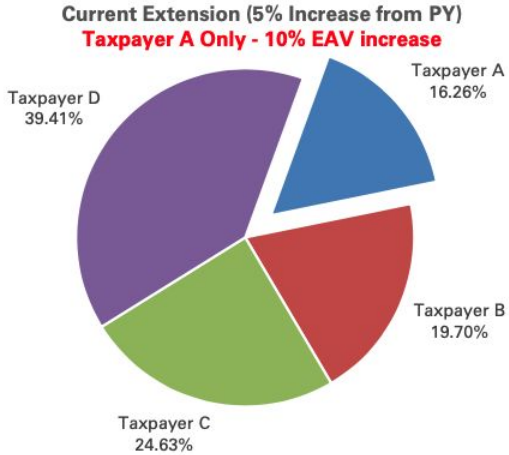
2025 Capped Extension	$80,274,901
2024 Capped Extension	$77,583,491
Total Increase	$2,691,410
Total % increase	3.5%

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Tax Extension Impact Is Not Equal

- A 5% increase in your tax extension does not mean that every single tax bill increases by exactly 5%!





- Although <u>total</u> of all tax bills increased 5%, Taxpayer A's bill increased 13.8% while all other taxpayers increased 3.45%

D25 Levy Abatements

Tax Year	Recapture Levy	Debt Service Levy	Total Abatement
2022	$827,235		$827,235
2023	$443,255	$1,900,000	$2,343,255
2024	$616,683		$616,683
2025	$1,328,134		$0
2026	TBD		

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2026 Projected Allowable Levy

RULE:
Tax Caps limit us to the prior extension increased by the lesser of 5% or CPI, plus new growth and debt service

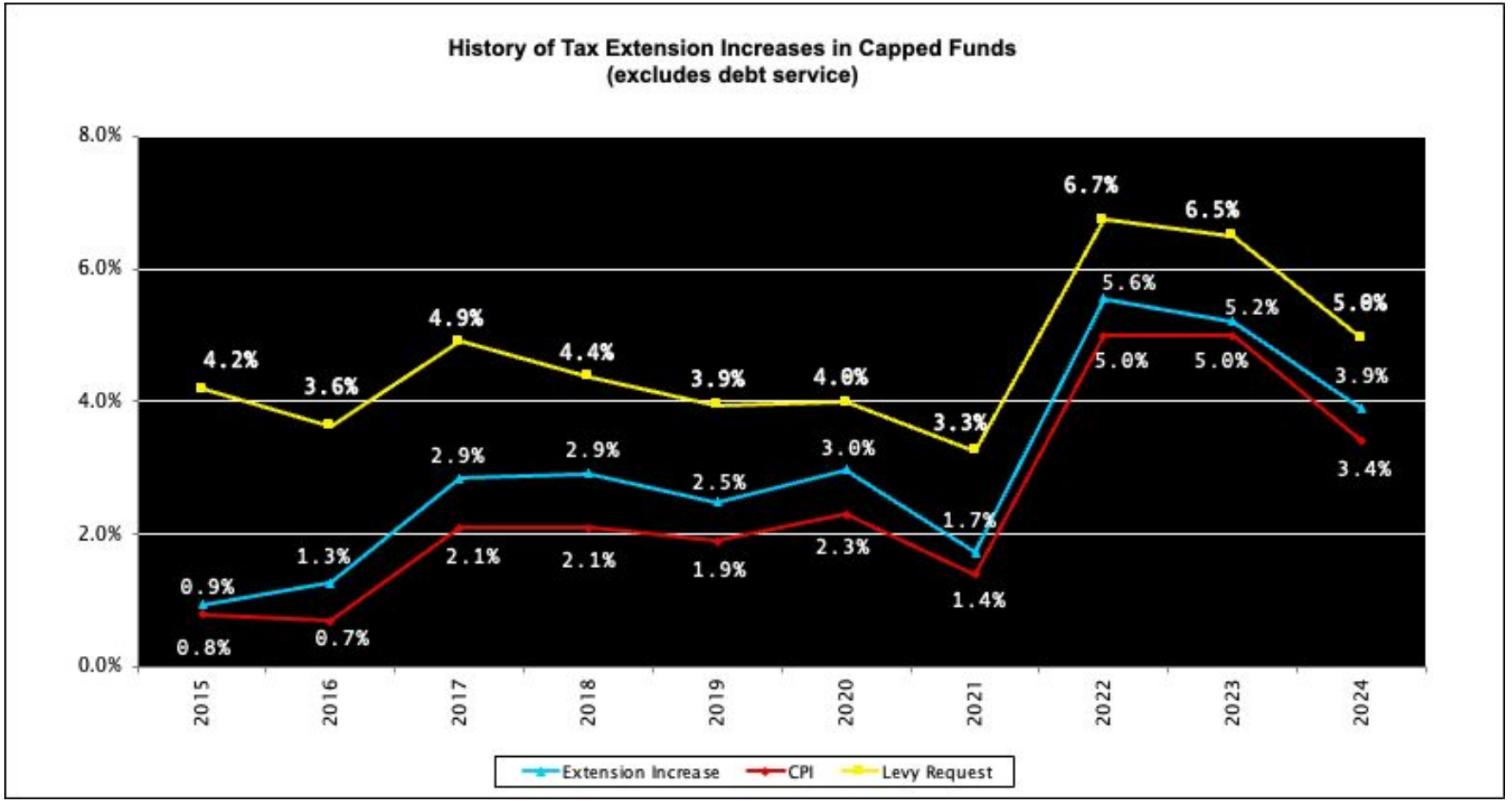
- CPI for the 2026 levy is 2.7%
- New growth has not been greater than 1.0% in the past 10 years
  - Levy for more to capture it all
  - Project 0.6%

2025 Capped Extension		*$80,274,901*
2025 Capped Extension	$80,274,901	
Multiply by CPI	2.70%	
Increase for 2026 due to CPI		*$2,167,422*
2025 EAV	$2,893,665,135	
Multiply by New Growth	0.60%	
2026 Estimated New Growth	$17,361,991	
Multiply by Projected Tax Rate	2.8491%	
Increase for 2026 due to New Growth		*$494,654*
Estimated 2026 Capped Extension		**$82,936,977**
Bond & Interest Extension		$9,139,700
Total Estimated 2026 Extension		**$92,076,677**

2026 Proposed Tax Levy and Public Notice

	2026 Tentative Levy	2025 Actual Extension	2026 Tentative to 2025 Actual
IMRF	988,850	1,040,678	
Social Security	1,619,200	1,585,786	
Liability Insurance (TORT)	1,166,100	913,819	
Transportation	3,583,600	3,042,747	
Education	69,029,000	66,553,806	
Building	5,224,200	5,470,995	
Working Cash Funds	-		
Life Safety	28,950	25,783	
Special Education	1,717,300	1,641,287	
Lease	-		
TOTAL-Limited Funds	**83,357,200**	**80,274,901**	3.84%
Levy Adjustment PA 102-0519		1,328,134	
Bond & Interest	9,139,700	9,344,455	
Total-All Funds	**92,496,900**	**90,947,490**	1.70%
EAV	2,922,601,786	2,893,665,135	
% EAV Change from PY Actual	*1.00%*	*21.42%*	

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History of Tax Extension Increases in Capped Funds
(excludes debt service)
8.0%
6.0%
4.0%
2.0%
0.0%
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
4.2%
3.6%
4.9%
4.4%
3.9%
4.0%
3.3%
6.7%
6.5%
5.0%
0.9%
1.3%
2.9%
2.9%
2.5%
3.0%
1.7%
5.6%
5.2%
3.9%
0.8%
0.7%
2.1%
2.1%
1.9%
2.3%
1.4%
5.0%
5.0%
3.4%
Extension Increase
CPI
Levy Request

2026 Projected Extension vs 2025 Actual

	2026 Projected Actual Extension	2025 Actual Extension	2026 Projected to 2025 Actual
IMRF	983,865	1,040,678	
Social Security	1,611,037	1,585,786	
Liability Insurance (TORT)	1,160,221	913,819	
Transportation	3,565,534	3,042,747	
Education	68,681,009	66,553,806	
Building	5,197,864	5,470,995	
Working Cash Funds	-		
Life Safety	28,804	25,783	
Special Education	1,708,643	1,641,287	
Lease			
TOTAL-Limited Funds	**82,936,977**	**80,274,901**	3.3%
Levy Adjustment PA 102-0519		1,328,134	
Bond & Interest	9,139,700	9,344,455	
Total-All Funds	**92,076,677**	**90,947,490**	1.2%
EAV	2,911,027,126	2,893,665,135	
% EAV Change from PY Actual	*0.60%*	*20.69%*	

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Estimated Impact on Tax Payer

Estimated Effect on TaxPayer	Projected 2026	Projected 2025	Actual 2024
Market Value of Home	546,300	546,300	450,000
Assessment %	10%	10%	10%
Multiplier	3.0603	3.0300	3.0355
EAV	***167,184***	***165,529***	***136,598***
Homestead Exemption	10,000	10,000	10,000
EAV	157,184	155,529	126,598
Limited Tax Rate	2.8522	2.7742	3.2554
PY Adjustment	-	0.0459	-
B&I Tax Rate	0.3127	0.3229	0.3965
Total Tax Rate	3.1649	3.1430	3.6519
Property Tax Due	$ 4,975	$ 4,888	$ 4,623
Change from PY	$ 86	$ 265	

21.4% increase in existing Districtwide EAV in 2025 due to reassessment

2026 Assessments should not change significantly

December 15, 2026 Public Hearing and Board Vote on Levy