



D23 REFERENDUM

Community Information Sessions

Fall 2026

AGENDA

- **WELCOME & PURPOSE**
- **ABOUT D23**
- **FINANCIAL REALITIES**
- **WHY LOCAL TAXES?**
- **WHAT HAVE WE ALREADY DONE?**
- **WHAT IS AT RISK?**
- **WHAT IS THE BALLOT QUESTION?**
- **WHAT DOES IT MEAN TO ME?**
- **QUESTIONS AND CONVERSATION**

PURPOSE

The D23 Board of Education unanimously approved a resolution to place a referendum question on the November 3, 2026 ballot.

Three community information events are being held so all residents can have the opportunity to learn and ask questions about the referendum and impact to the District.

Tuesday, Sept. 22 – 3:30 pm Eisenhower School 1 N. Schoenbeck Rd.
Tuesday, Oct. 6 – 6:30 pm Anne Sullivan School 700 N. Schoenbeck Rd.
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The election will be held on November 3, 2026. There will be a single ballot question to increase the operational rate by \$.35 to provide sustainable financing to maintain education programming.

**BETSY ROSS
ELEMENTARY
GRADES 2-3**



**ANNE SULLIVAN
ELEMENTARY
GRADES 4-5**



**EISENHOWER
ELEMENTARY
GRADES PK-1**



**MACARTHUR
MIDDLE SCHOOL
GRADES 6-8**



SERVING THE COMMUNITIES OF:

**ARLINGTON HEIGHTS
MOUNT PROSPECT
PROSPECT HEIGHTS
WHEELING**

**1500 STUDENTS
235 STAFF**

At Prospect Heights School District 23, we engage ALL students in experiences that inspire EACH to grow as learners, individuals, and community members.

Because we're a small district, we are able to build relationships between families, staff, and the community at large that make our schools feel like family.

Through our innovative grade-level center approach, we are student-focused, ensuring every child gets the personal support they need to meet their full potential.



DISTRICT 23 HAS A...

- Responsibility to provide a high-quality education in alignment with community needs and expectations.
- Responsibility to protect the community's investment and home values through sound fiscal stewardship.



SO HOW ARE WE DOING?

2025 %ile Ranking in the State of Illinois:

Math - 88th

Literacy - 80th

Science - 92nd



- Outstanding special education services
- Wide range of supports and interventions
- Comprehensive social and emotional curriculum
- Well-rounded experience including arts, athletics, and academic clubs

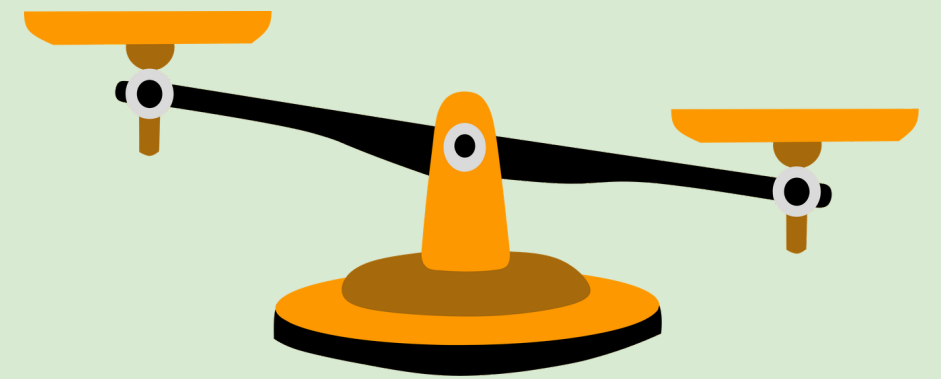
SO HOW ARE WE DOING?

- No referendum-approved tax rate increase since 1987
- Balanced budget - Conservative spending
- Health, life, and safety needs prioritized
- Strategic use of debt service extension base (bonding capacity) to weather financial uncertainty
- Active participation in Wheeling Township Treasury to maximize return on District investments



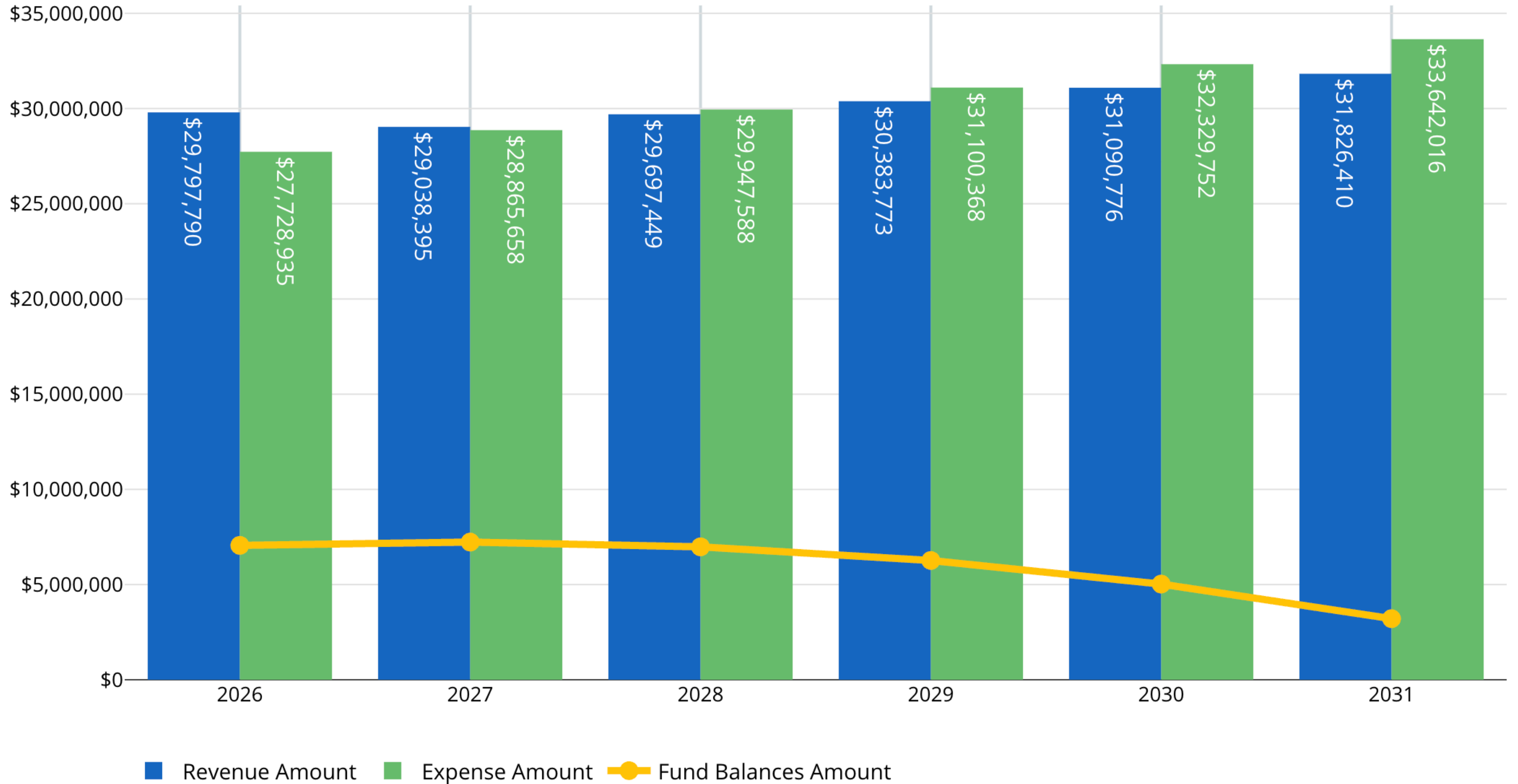
BUT IT'S NOT SUSTAINABLE

The District 23 Community is faced with a structural deficit with costs increasing faster than revenues. This is not sustainable and will require action and prioritization by the Board of Education and community.

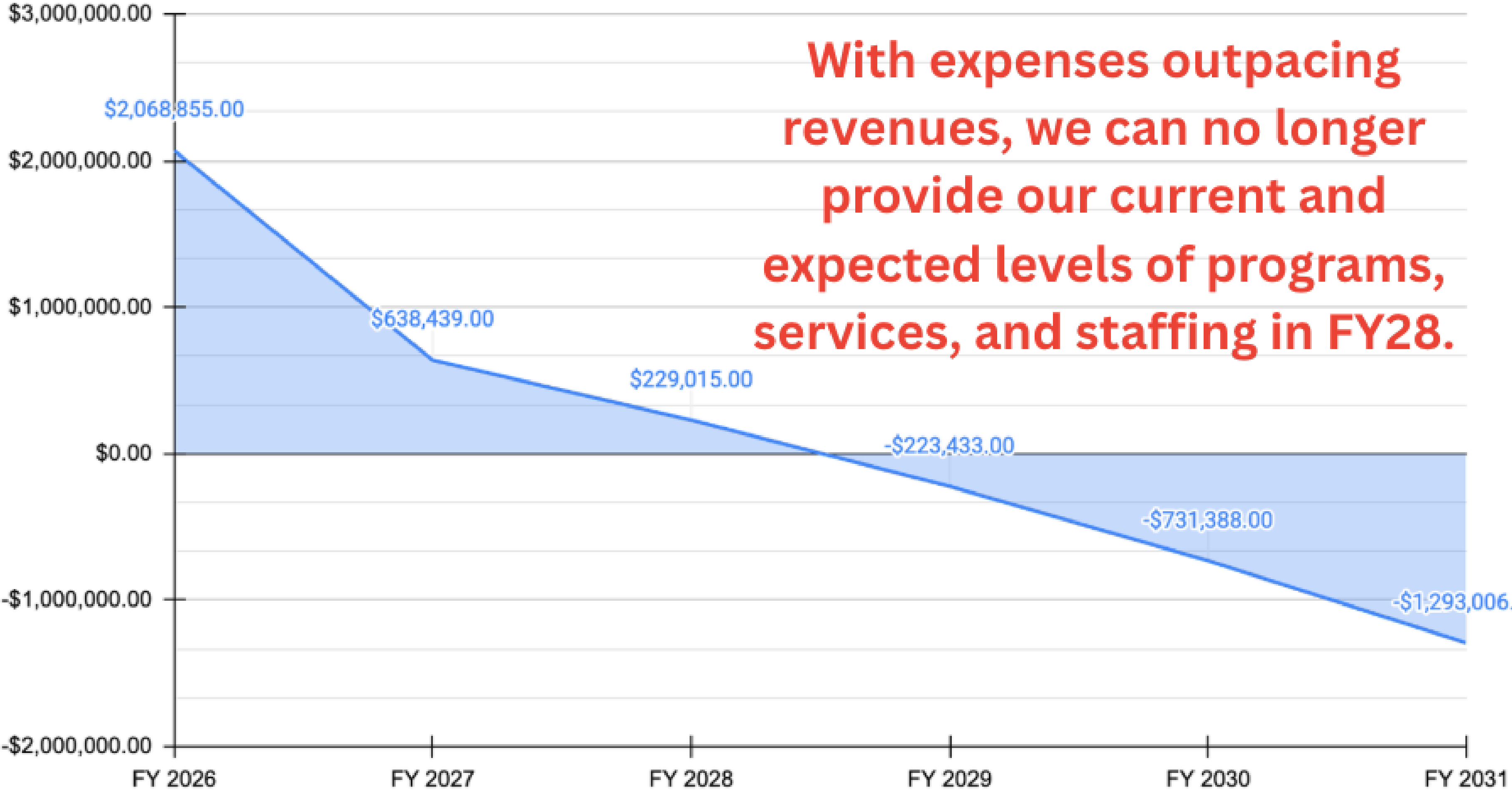


The Administration's recommendation is a combination of increases in revenue, reductions in programs and services, and modifications to assumptions.

Projected Financial Summary



Funding Gap to Maintain



With expenses outpacing revenues, we can no longer provide our current and expected levels of programs, services, and staffing in FY28.

COSTS OUTPACING INCOME

Benefits – 15% Increase (7.15% average)

Purchased Services/Transportation – 9.33% Average

Supplies/Utilities – 7.91% Average

Revenues Tied to CPI

Average CPI: 3.4%

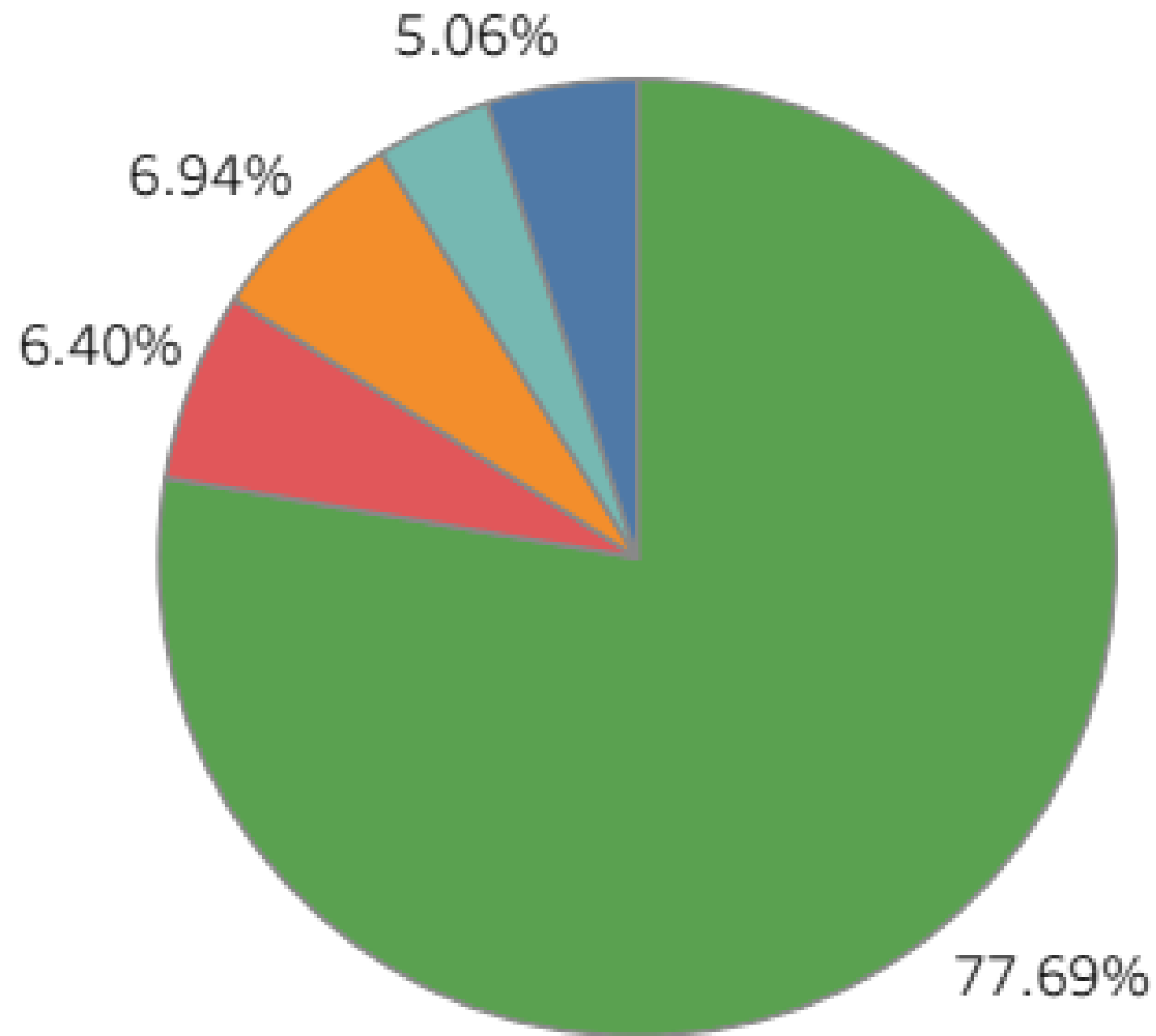
Average Increase: 4.26%



WHY LOCAL TAXES?



FY2025 Operational Fund Revenue Sources



Source

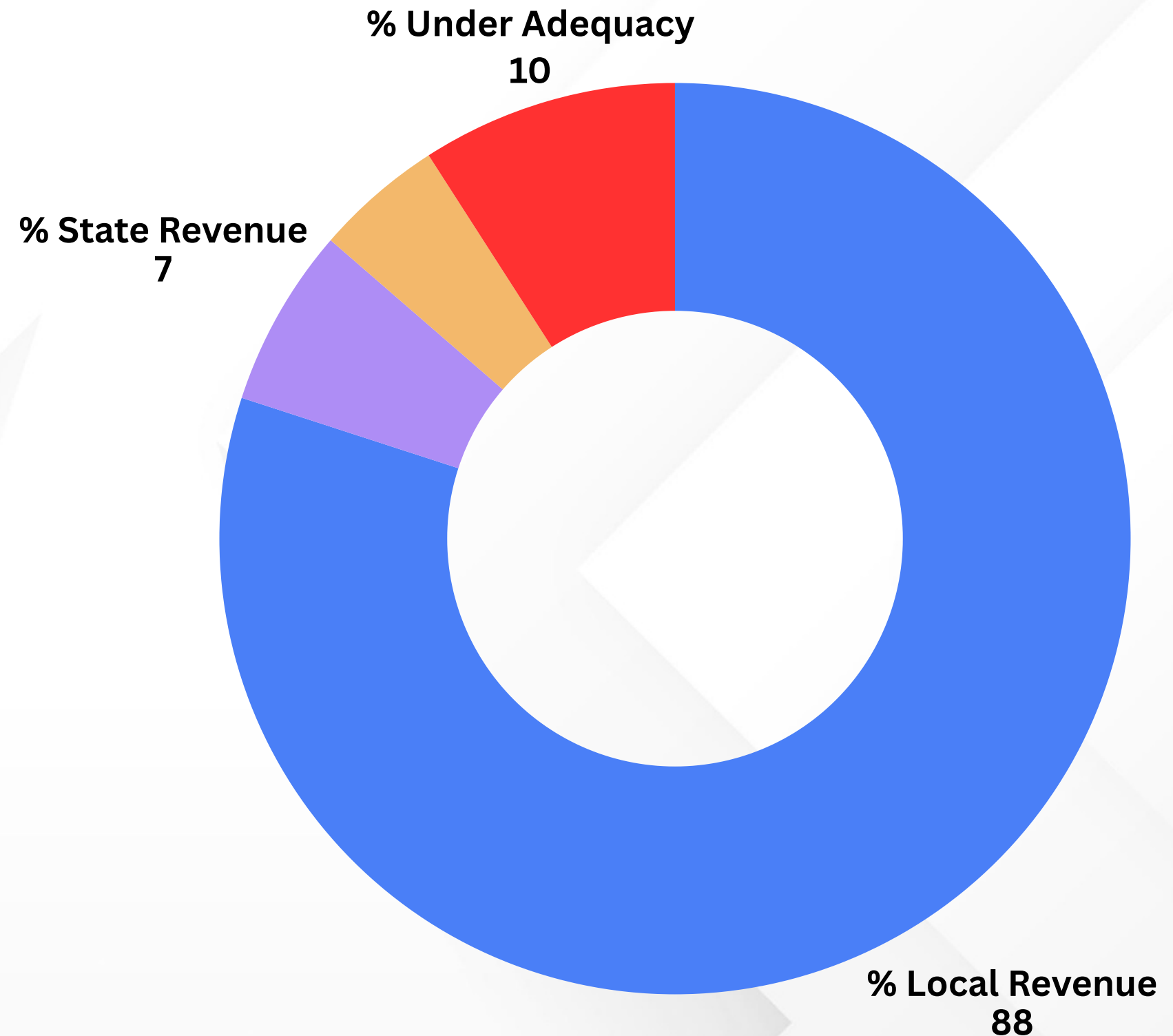
- Property Taxes
- Other Local Revenue
- General State Aid
- Other State Sources
- Federal Sources

Cook County Property Tax Delays

- Taxes have been paid by homeowners through escrow, but not released by Cook County
- This has led to cash flow issues and a loss of interest revenue for taxing bodies
(Loss of approximately \$225,000 for PHSD23)
- Many Districts have had to borrow \$ to fund gaps
- Delays have resulted in deferred purchases, often costing Districts more money

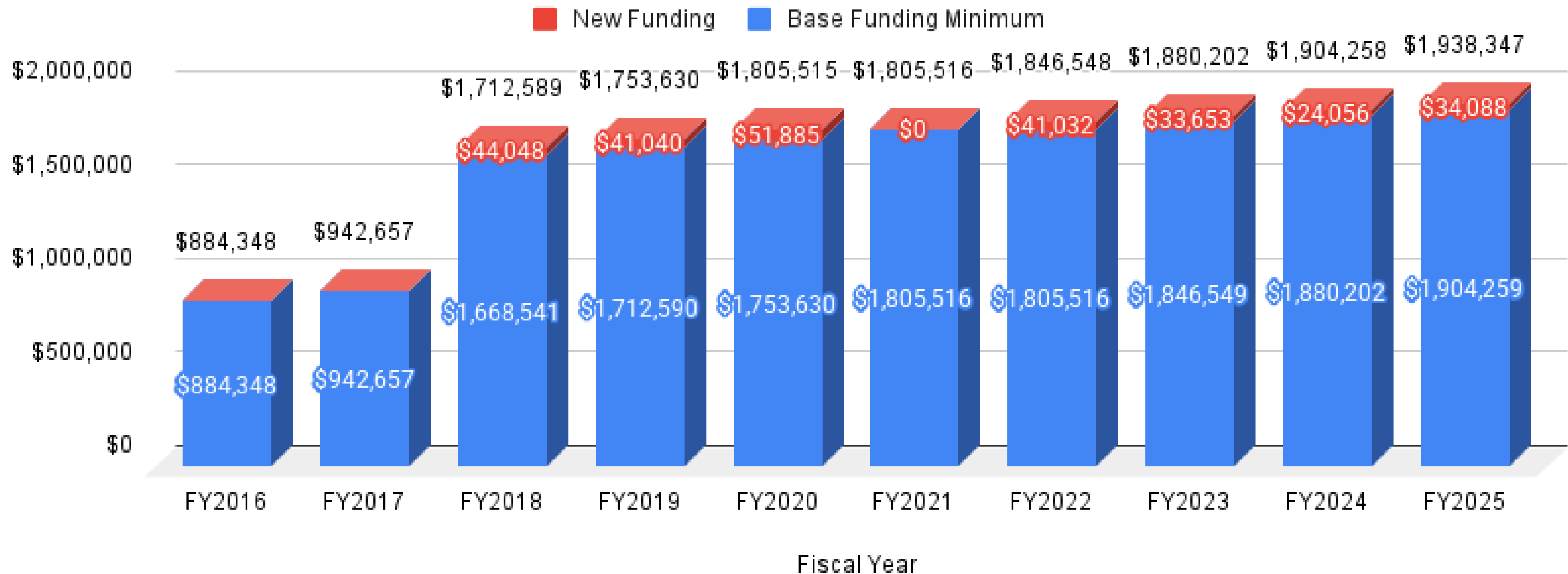
STATE FUNDING GAPS

Gap to
Adequacy in
FY25 was
\$2,190,138



Historical Evidence Based Funding

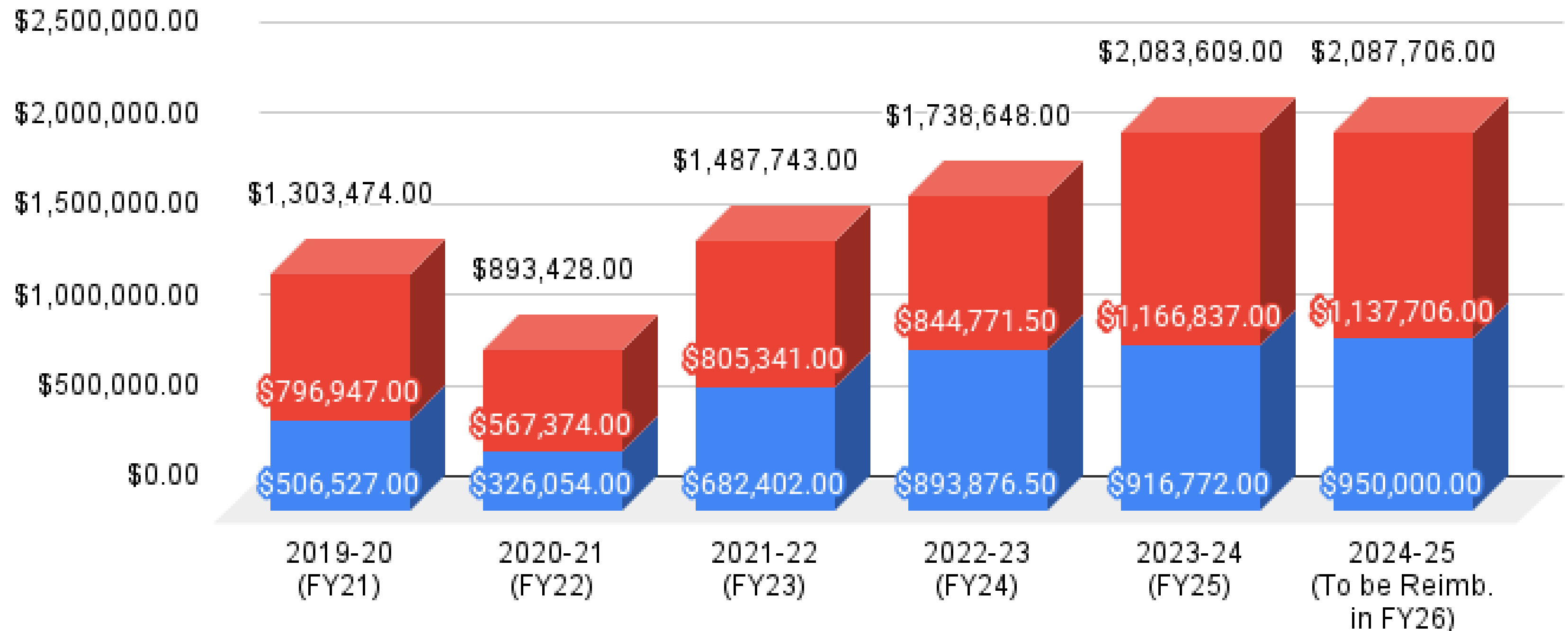
Base Funding, New Tier Funding and Total EBF for FY



MCAT Funding - Transportation

ISBE Transportation Claim Reimbursements

Unreimbursed costs Actual Reimbursement Received from State



WHAT HAVE WE ALREADY DONE?



Previous Referendum Efforts

- Need for sustainable financing was identified in 2022
- The District sought a referendum for Safety, Facilities, and Programs prior to reductions
- Reduced Scope of Projects and Tax Impact (2x)
- Refinanced Debt to provide needed funds for capital improvements to meet State Mandate for Full Day Kindergarten
- Implemented reductions to offset operational costs for Full-Day Kindergarten

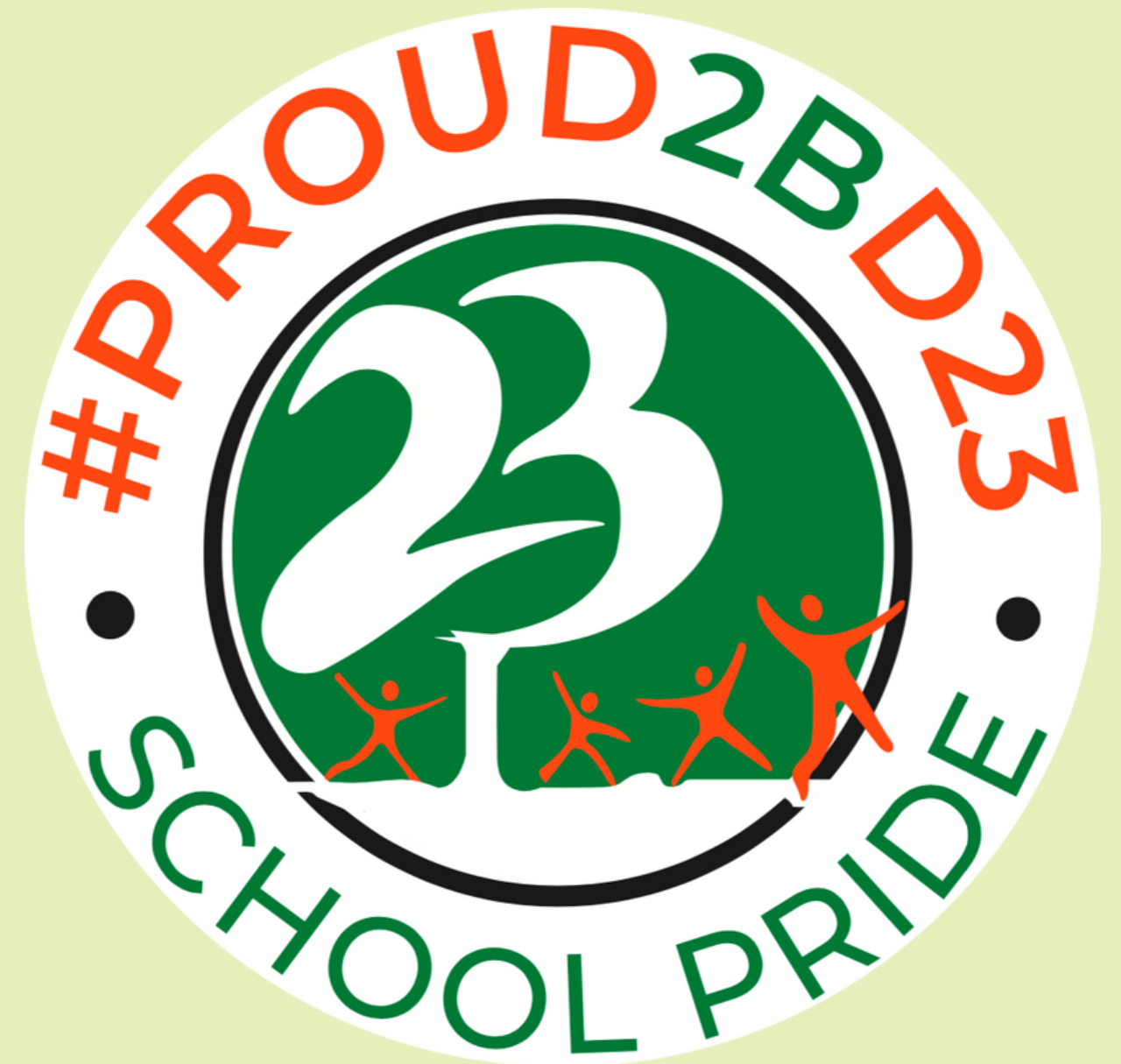
Staffing and Program Reductions

- Reductions in Staffing - 3FTE
- Implemented a “Hiring Freeze”
- Maintained Class-Size Guidelines
- Continued Special Education cost containment (in-district services)
- Deferred Curriculum purchases

Budget Reductions

- Per Pupil Allocation Reduced by 10%
- Departmental Budgets Reduced by 10%
- Continued practice of Zero-Based Budgeting
- Delayed and reduced Technology purchases
- Addressed Immediate Safety, Security, and Facility Needs.
- Deferred/phased purchases and projects
- Commitment to rebuilding fund balance to 33%

**WHAT HAPPENS IF THE
REFERENDUM IS
UNSUCCESSFUL
AGAIN?**



Without additional revenue, the District will need to implement cuts to Programs, Staffing, and Services

- Larger class sizes
- Reductions/elimination of non-mandated programs
 - Extra-curricular activities
 - Professional development and training
 - Non-classroom instructional staff
- Reductions in transportation services
 - Increased student load per route
 - Longer route times
 - Fewer community stops
- Continued deferrals of facility maintenance

PROPOSED REFERENDUM LANGUAGE

Shall the limiting rate under the Property Tax Extension Limitation Law for Prospect Heights School District Number 23, Cook County, Illinois, be increased by an additional amount equal to 0.350000% above the limiting rate for levy year 2024 for the purpose of providing educational programming and instruction and operating, maintaining, improving and constructing school buildings and facilities and for other school purposes and be equal to 3.634147% of the equalized assessed value of the taxable property therein for levy year 2026?

\$0.35 INCREASE TO GENERATE \$4M

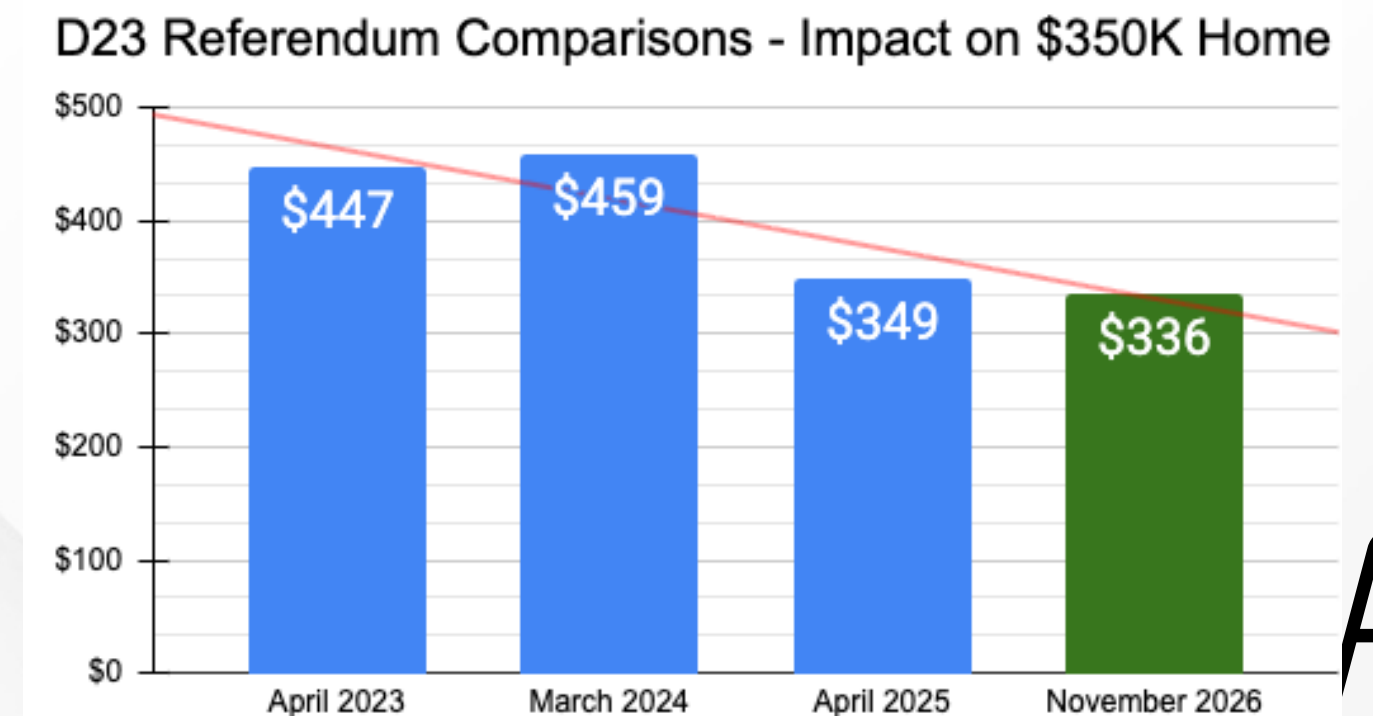
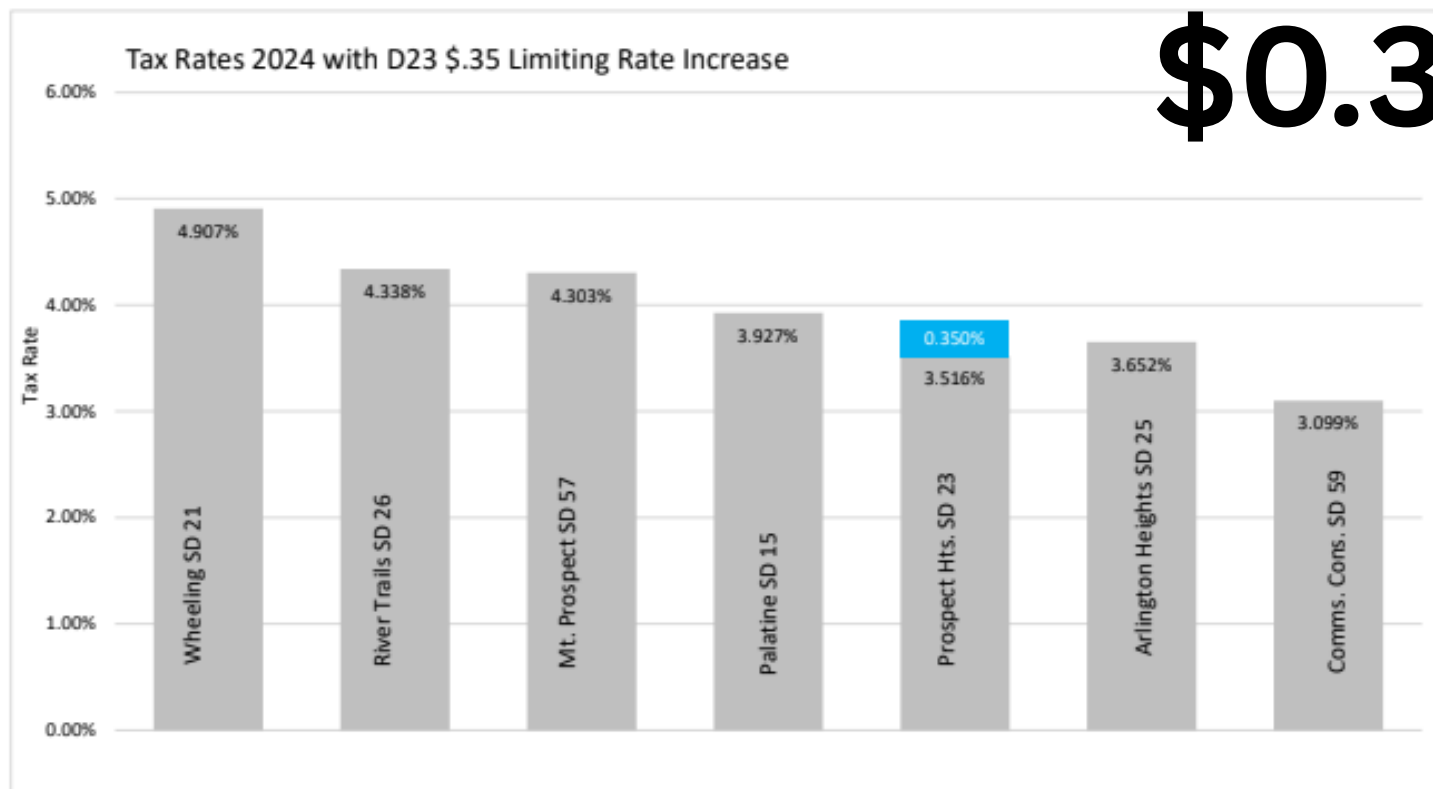
WHAT DOES IT MEAN TO ME?

\$0.35 Rate Increase

\$0.92/Day

\$28/Month

\$336/Year



Tax Calculator



QUESTIONS AND DISCUSSION



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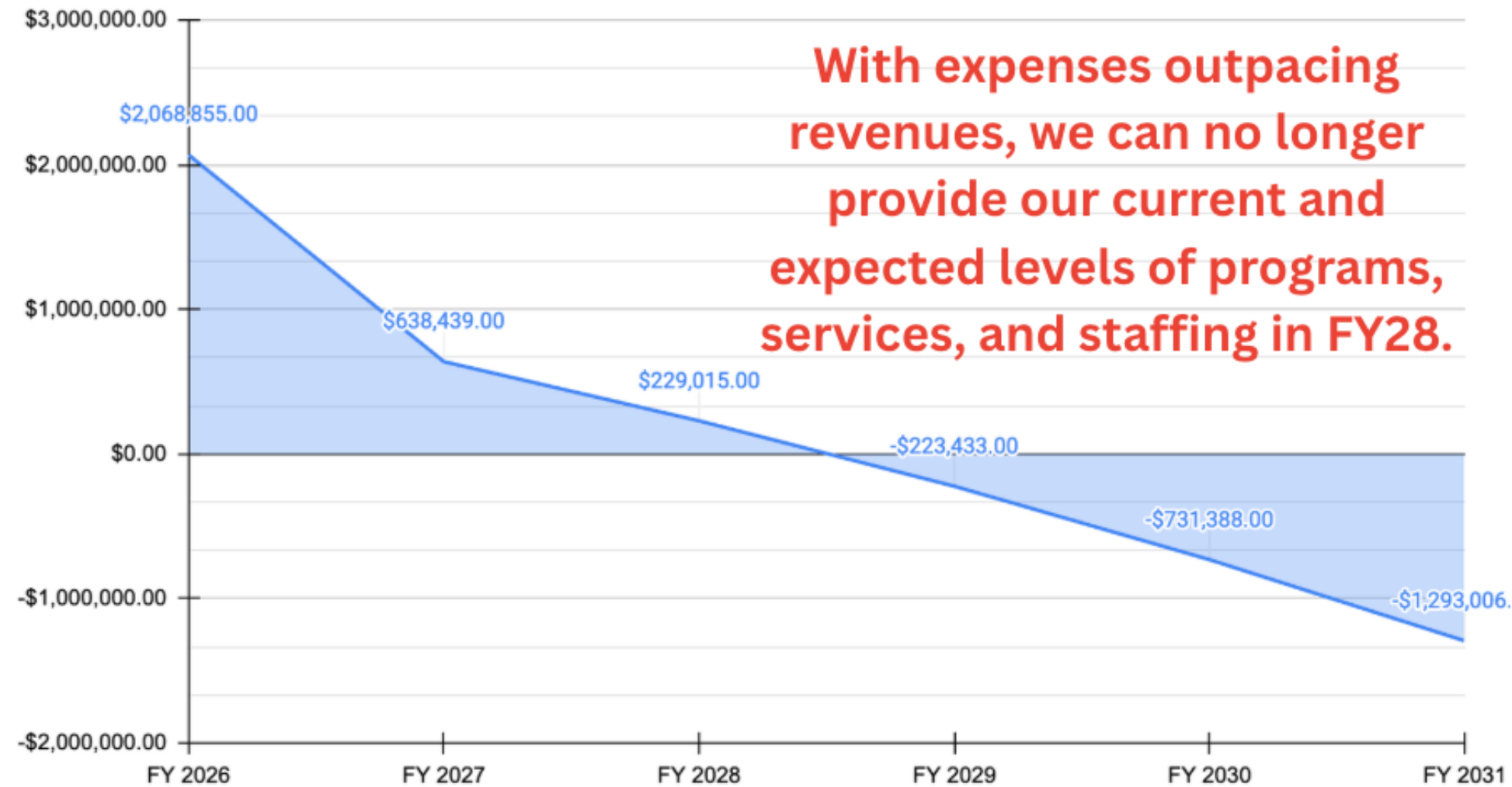


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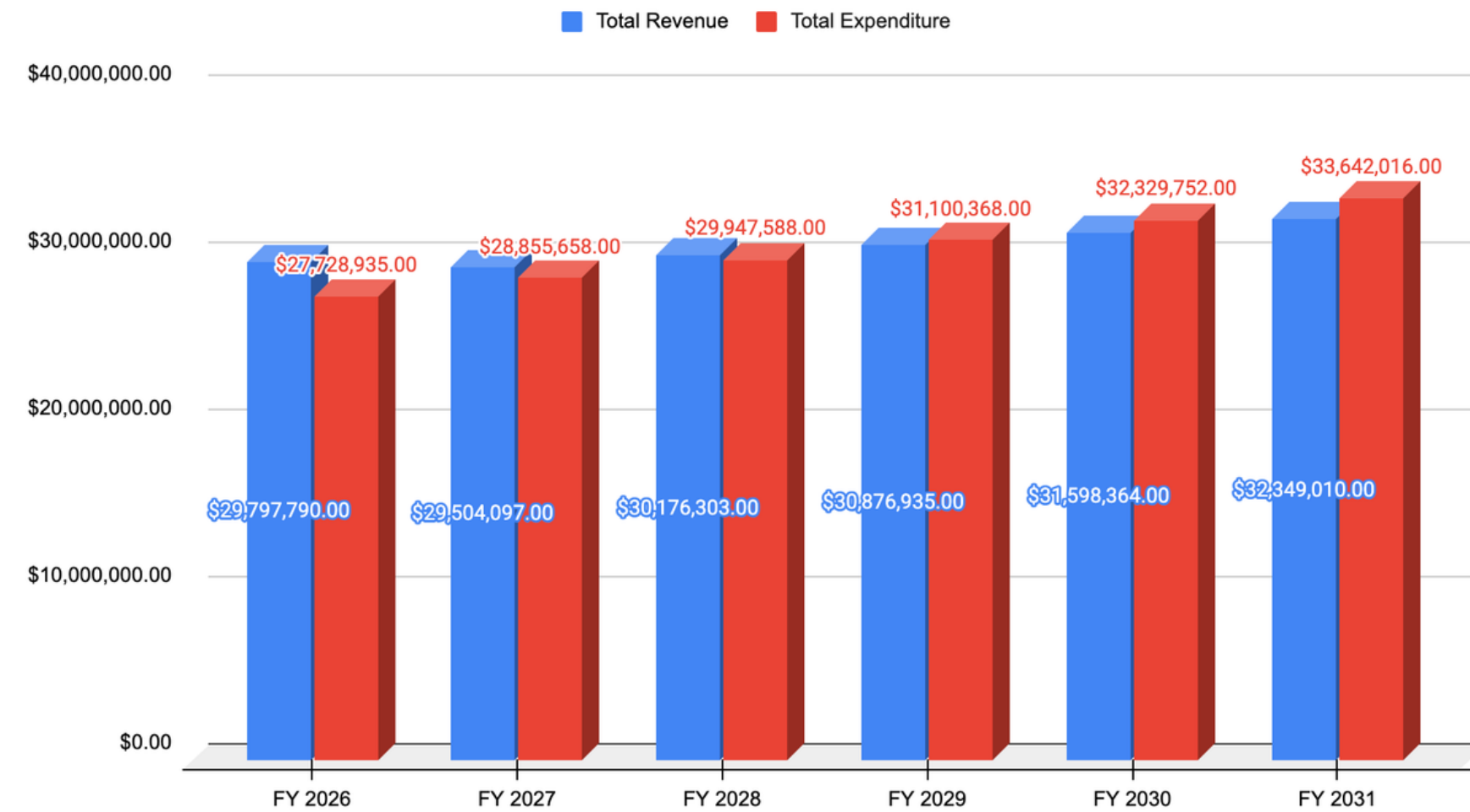
FINANCIAL REALITIES



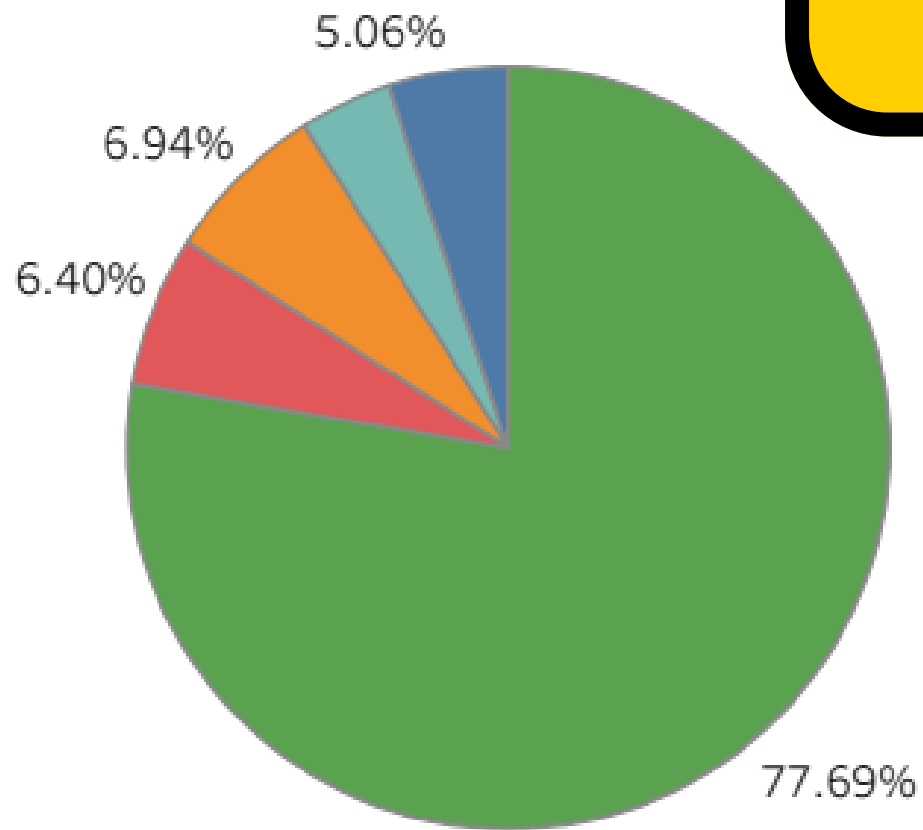
Funding Gap to Maintain



Structural Deficit: Revenues vs. Expenditure



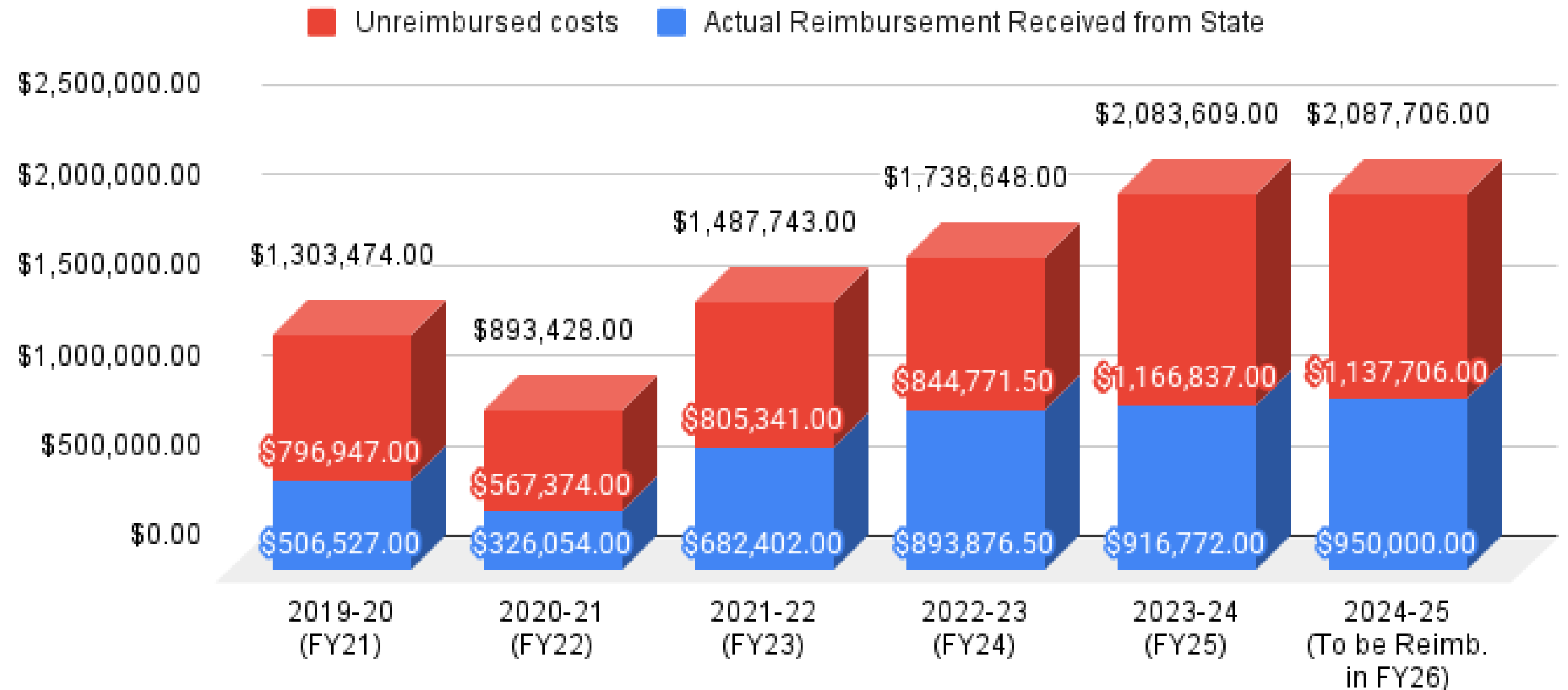
WHY LOCAL TAXES?



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WHAT IS AT-RISK?

WITHOUT ADDITIONAL REVENUE, THE DISTRICT WILL NEED TO IMPLEMENT CUTS TO PROGRAMS, STAFFING, AND SERVICES

- **LARGER CLASS SIZES**
- **REDUCTIONS/ELIMINATION OF NON-MANDATED PROGRAMS**
- **EXTRA-CURRICULAR ACTIVITIES**
- **PROFESSIONAL DEVELOPMENT AND TRAINING**
- **NON-CLASSROOM INSTRUCTIONAL STAFF**
- **REDUCTIONS IN TRANSPORTATION SERVICES**
- **INCREASED STUDENT LOAD PER ROUTE**
- **LONGER ROUTE TIMES**
- **FEWER COMMUNITY STOPS**
- **CONTINUED DEFERRALS OF FACILITY MAINTENANCE**

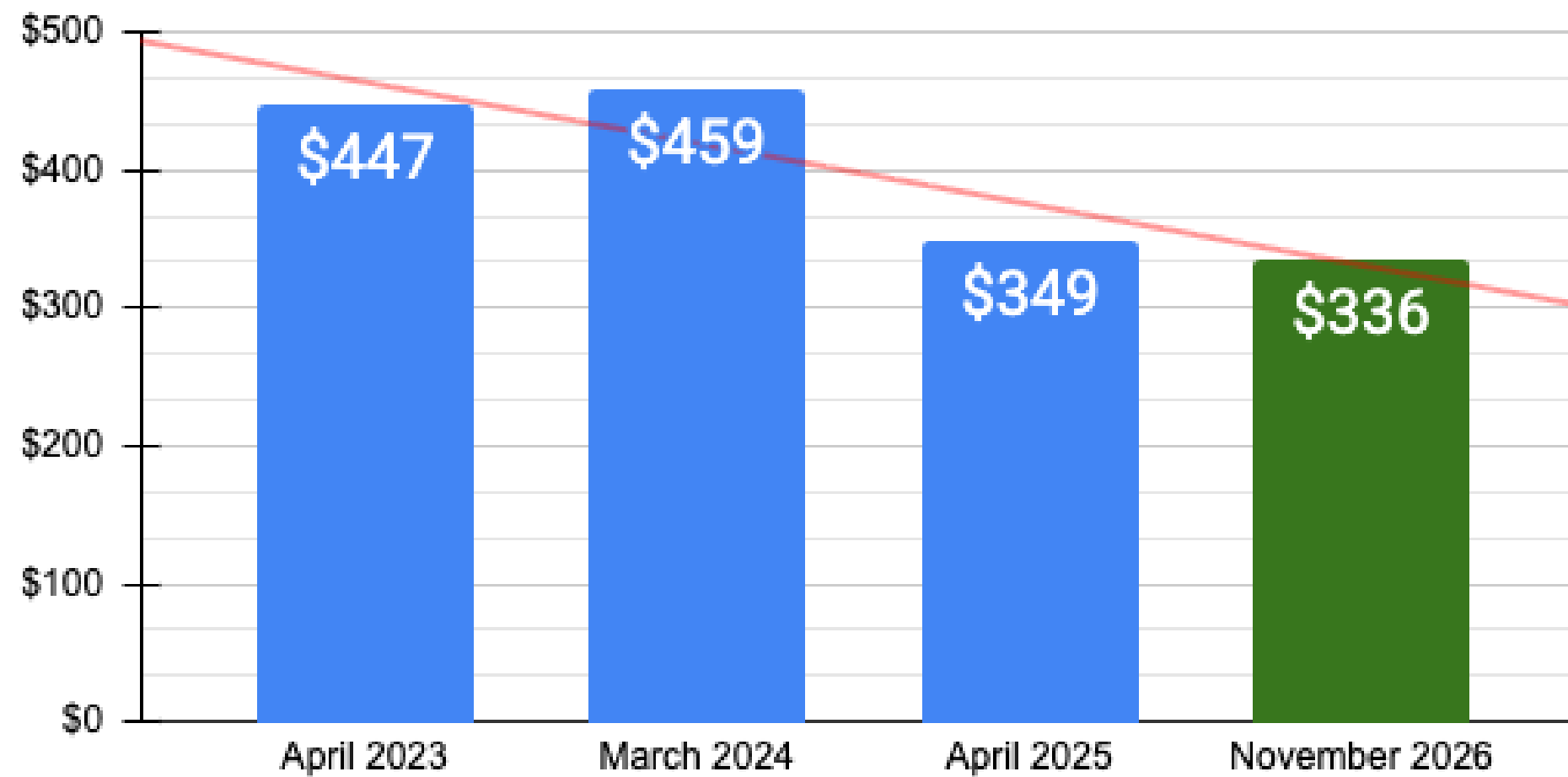
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D23 Referendum Comparisons - Impact on \$350K Home



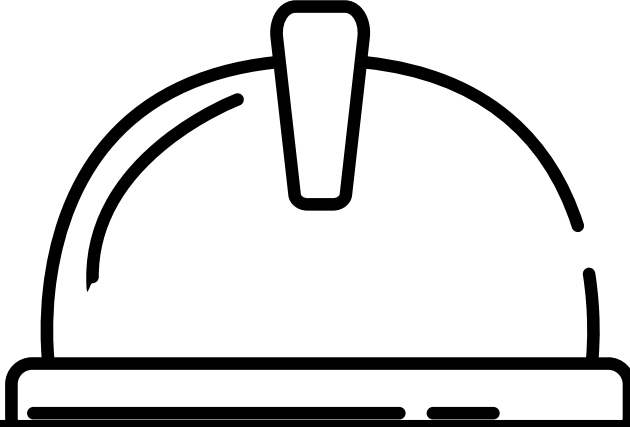
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