



UNITED TOWNSHIP

HIGH SCHOOL DISTRICT 30

October 19, 2026

To: Board of Education
From: Janice Roome, Comptroller
CC: Dr. Jay Morrow
Re: 2026 Tentative Levy Payable in 2027

The Board of Education is required to adopt a tentative levy prior to adopting the final 2026 levy in December. The tentative levy is based on Equalized Assessed Valuation (EAV) estimates received from the Supervisor of Assessments for both Rock Island and Henry Counties.

Estimated EAV for 2026	\$ 794,420,794				
Increase from 2025					
Rock Island County	\$ 22,405,412				
Henry County	1,818,812				
Total Increase	\$ 24,224,224	3.15%			

Generally, since the tentative levy is based on **estimated** EAV, we use an **inflated** estimated EAV to ensure that the district still receives the maximum amount to which it is entitled in the event the **actual** EAV is higher than the Assessor's original estimate. We have prepared the tentative levy based on estimated EAV of \$800,400,000. This generates a tentative levy of \$13,640,656, which is an increase of \$798,398 or 6.2% over last year's actual levy of \$12,842,258 (excluding debt). Since this increase is more than 5% of the district's previous property tax extension, the Board will need to publish a Truth in Taxation notice in the newspaper and adopt the Truth in Taxation Resolution this year. A hearing will be held at the beginning of the December board meeting. Once the final EAV amounts are generated by the counties, the levy is used to calculate the amount Certified to Collect for 2026.

The bond principal and interest payments including the 2022 bond issuance are similar to last year, creating a total projected tax rate for 2026 of 1.8338. The 2025 tax rate was 1.8021 (see the attached levy summary and comparison). The tax rate for the Debt Service fund is set by the County Clerk based on our outstanding bond issuance principal and interest payments. This does not include payments for our Alternate Revenue Bond Issuance. Those payments are paid with school facility tax revenue.

We recommend the Board adopt the 2026 tentative levy of \$13,640,656 (excluding bond and interest). In December, we will ask the Board to adopt a final levy.