

Why school transportation is getting so much more expensive for Illinois schools - September 25, 2026

Written by Peter Medlin for Northern Public Radio and Distributed Online by IASA through Eye on Education Email Listserv at:
<https://www.northernpublicradio.org/wnij-news/2026-09-25/why-school-transportation-is-getting-so-much-more-expensive-for-illinois-schools>

The Freeport School District eliminated one of their bus routes this year. The district's transportation director Dallas Pieper says it used to take around 60 kids to school every day.

"It was due to the budget," she said, "We just couldn't afford it."

Freeport's transportation budget has been cut nearly 40% over the past two years. At the same time, costs keep going up, so something had to give.

"Trying to figure out how we can make that money last with the smallest amount of impact," said Pieper, "but knowing we're going to have to impact people. That has really been a stressor these last couple weeks and I'm sure it will be a stressor for the next couple years."

The cost of school transportation

School transportation costs in Illinois went up 60% over the past five fiscal years of available state data. Last year, Illinois schools spent over \$1.8 billion on it.

Emily Warnecke says, prior to the pandemic, school transportation costs would increase around 2% every year. Over the past few years, however, yearly increases have jumped to 12-13%.

Warnecke works in government relations with the Illinois Association of School Administrators and Illinois Association of School Business Officials, and has been sounding the alarm with the state legislature about school transportation costs.

She says there are a few factors contributing to the cost surge. Many school districts contract transportation to private services like First Student, and Warnecke says contracted costs have spiked.

"They're dealing with a lot of the same pressures districts that do [transportation] services in-house are dealing with when it comes to labor," she said. "You have to increase the hourly rate because you're trying to attract people to the position. A lot of the contractors and districts provide health insurance, and health insurance costs are rising pretty rapidly."

State transportation funding is split into two sections: what the state calls "regular transportation" — the big yellow school buses — and "special education transportation" — think vans picking up students who use wheelchairs.

Armir Doka is director of business and finance at the DeKalb School District.

"Special education transportation costs," he said, "are actually the ones that have increased way more than the regular ones."

That's true. Statewide, special education transportation costs are up 75% in that same five-year timespan.

"You're not putting 60 kids on a [special education] bus," said Warnecke. "In some cases you're just putting one, maybe two students on because they're being sent to a private facility or they have very specialized services they need or an aide on the bus."

But, overall, Warnecke says the state is still trying to figure out why these costs have increased so much, and if the situation is similar for other states.

She says this year's state budget implementation bill directed the Illinois State Board of Education to study it.

Transportation more expensive for local schools

Every August, school districts send the state claims saying, "Here's what we spent on transportation last year," and then the state reimburses them. In recent years, those reimbursements haven't kept pace with rising costs.

The state used to reimburse almost all special ed transportation costs, but now it's around 55%. Reimbursements for regular transportation have fallen as well. The proration level is about 68%. Both are the lowest reimbursement rates since at least 2012.

"I think," said Warnecke, "we were like \$800 million short of getting full funding for those claims when we started this."

In a district like Freeport, Pieper says it adds up fast.

"It's about a million dollars in reimbursements," she said, "that we're not getting, that we should be getting a year."

Kelly Mandrell is the superintendent of the Polo Community School District, a small, rural district in Ogle County.

"In our northwest region," she said, "our area lost \$5 million in reimbursement for transportation last year."

When state reimbursements fall, local districts have to absorb the cost. Transportation is a "mandated categorical" cost. Not busing students isn't an option; they have to get to school, and the district has to find the money for it.

It's particularly difficult for districts like Freeport dealing with multimillion-dollar budget deficits.

Warnecke calls this a crisis and says the state legislature understands districts' concerns. This year, the state budget allocated an additional \$30 million for school transportation, which helps but isn't enough to boost reimbursement rates.

She says it's why it's important for the state board to study the root causes, because even if they get more money for reimbursements, if they don't solve the underlying cost problem, they could end up in this same position again in a few years.

Rising fuel prices escalate costs for schools

The record-breaking price of diesel has compounded these problems. The vast majority of school buses run on diesel and many districts have dozens of buses driving hundreds of miles per day.

Districts like Freeport buy fuel in bulk, and Pieper says their tanker delivery in August cost nearly twice as much as back in April, with no sign of slowing down.

"It was \$37,000," said Pieper, "versus right around usually \$22-23,000."

Kelly Mandrell in Polo says there's a lot out of her control as a superintendent, but the flow of oil through the Strait of Hormuz feels especially out of her control.

"That's hard," she said, "when you're trying to plan a budget."

Some districts, like the West Aurora School District, have added electric buses to their fleet, in part to help insulate them from volatile fuel prices. Last year, the district got 27 EV buses — one of the largest electric fleets in the region.

Angie Smith is West Aurora's associate superintendent of operations. She says a series of incentives from ComEd and the Environmental Protection Agency helped them secure the electric buses.

"You might have gotten more," she said, "but because the EPA funding just disappeared under the Trump administration, that really slowed that momentum."

So, even as diesel prices skyrocket and more school districts might be interested in switching some vehicles to EVs, it's less financially feasible.

Smith says it's paid off for their district so far.

"We estimated," she said, "conservatively, about \$125-130,000 in fuel savings."

Nationwide, around 2% of school buses are electric.

The challenge of hiring drivers

Another big challenge for schools is hiring enough bus drivers, particularly in small, rural districts like Polo. When they're desperate for drivers, they offer signing bonuses and incentives — which increases the cost of labor.

It's so hard that superintendent Kelly Mandrell had to convince a few teachers to sign up and drive routes every morning — and she drives a pre-K route before school pretty often too.

"I have my Disney music going for them, and we just have a good time," she said. "I have to laugh because most of them, when I do that route, when they see me in the hall, they're like, 'You were my van driver!'"

Schools have to cut back

In the meantime, school districts have to stretch their dollars as far as possible. Some districts like Freeport are eliminating and consolidating bus routes. Pieper says they have to find any area they can to cut back transportation costs.

"When I told our superintendent we were going to have to look at athletics, the look on her face," she said. "But I'm like, we don't have a choice. I have to get kids to and from school, and we don't have enough diesel money to do everything we did last year."

Fortunately, she says they sat down and figured a way to arrange sports games to make travel as efficient as they can. But again, she says, something's got to give. They just have less money. The district also had to reduce field trips this year because it's just too expensive to make the drive.

School districts shifted funds, planned for higher fuel costs for buses – October 3, 2026

Written By: Sean Reed for The Center Square and Distributed by IASA Online through Eye on Education Email Listserv at;
https://www.thecentersquare.com/illinois/article_6f490fbb-f088-4fd8-b8e2-0d59d257bfed.html

(The Center Square) – Last year, Illinois schools spent \$1.86 billion on transportation to get students to and from school each day. In the wake of increased fuel prices, especially for diesel that school buses typically run on, school districts across the country began bracing for even higher costs.

Noelle Ellerson Ng, chief advocacy and governance officer with the American Association of School Administrators, discussed a survey she conducted alongside other national organizations in May about those impacts with The Center Square.

Ellerson Ng said impacts were seen especially last school year after the conflict between the U.S. and Iran began in late February.

"About a quarter of our respondents were 11-20% over budget. And so that, and if you totaled who was running over budget by any measure, it was more than half of respondents were over their budgeted amount for transportation costs," Ellerson Ng said.

She said with school districts running over budget, they mostly turned to different places in their transit budgets to cover the cost first, before turning to other revenue sources.

"When we dug a little deeper into what that looked like within the transportation budget, you would see them consolidating bus routes, adjusting route efficiency, they would start enforcing anti-idling measures," Ellerson Ng said.

The Illinois State Board of Education reported during the 2025-26 school year that \$1.86 billion was spent on student transportation through the year, with contractual transportation services making up \$1.24 billion of the total.

In 2021, the total amount spent on transportation was \$1.25 billion, meaning transportation costs have increased \$610 million in five years.

The state reimburses much of the costs for things like bus driver salaries, fuel, oil, tires, and vehicle depreciation, but not all transport costs, through the Pupil Transportation Claim and Reimbursement System.

For the current Fiscal Year 2027, ISBE was allocated \$809.37 million for transportation reimbursement. That number remained roughly unchanged from the prior year.

While districts had to quickly turn to fast solutions last school year, Ellerson Ng said districts were able to prepare more for the current school year according to the survey.

"Some of them added a contingency or reserve fund for fuel volatility. So essentially, they anticipated that the war might not be done or there might be continued instability in the diesel pricing," Ellerson Ng said. "If they were using a vendor, they renegotiated those contracts, some drew down reserves. Some found additional local and state revenue specific to transportation, but that's not an option available to all school districts."

Diesel prices in the state have increased roughly 67 cents per gallon since mid-May, according to AAA fuel data.

While that increase has hit drivers using diesel fuel, many districts across the state are locked into transit contracts with providers like First Student, which operates roughly 6,000 buses across the state.

According to the company, its contracts are typically fixed-rate – which can assist districts from running into unforeseen costs such as increased fuel costs.

Calls to increase evidence-based funding dominate Illinois education board hearing – October 5, 2026

Written By: Makiya Seminera for Chalkbeat Chicago and Distributed Online by IASA through Eye on Education Email Listserv at; <https://www.chalkbeat.org/chicago/2026/10/05/isbe-hears-calls-for-more-ebf-funding-in-next-year-illinois-state-budget/>

While the amount of money requested differed by each speaker, public feedback solicited on Monday by the Illinois State Board of Education to inform next year's budget discussions revolved around one key issue: evidence-based funding.

Calls for increasing evidence-based funding — the state's way of distributing money by calculating which K-12 public schools districts have the highest needs — dominated the conversation during the ISBE hearing. But state officials also heard about other funding changes Illinoisans want to see in their local schools. That feedback and future public input will be used to develop the board's budgetary recommendations to the governor and the state legislature in January.

EBF takes the spotlight in ISBE hearing

An Albany Park bilingual teacher, a rural superintendent from west central Illinois, and a paraprofessional from a district about 50 miles north of Chicago were just a few of the people who urged ISBE to advocate for more money in the state's evidence-based funding. Funding requests ranged from about \$500 million in additional money to a general recommendation of "fully funded" all Illinois public schools. Because schools are guaranteed to receive at least as much money as they received the year prior, the total funds for Illinois schools over the course of this fiscal year is more than \$9.2 billion.

Illinois' evidence-based funding formula calculates a school district's financial needs based on several cost factors and student population needs. The formula helps the state determine which districts need more money through a tiered system. It's up to state lawmakers and the governor to decide if they will allocate more funding.

Next year is the tenth year the state has used evidence-based funding. It has facilitated over \$2 billion more for public schools since 2017. Nearly every year since its introduction, state lawmakers have committed to a \$350 million increase in evidence-based funding.

Despite this significant spike in funding, Illinois school districts are still largely underfunded, according to the state's funding formula. That means the state is slated to miss its original goal of fully funding schools by 2027.

Find your county's adequacy rate

Table shows the weighted average for districts in a given county. Districts at over 100% have more than enough money to serve the number of students in need that they have, per the state's calculations. Cook County does not include Chicago Public Schools, which are broken out into their own row.

- For graph representation: <https://www.chalkbeat.org/chicago/2026/10/05/isbe-hears-calls-for-more-ebf-funding-in-next-year-illinois-state-budget/>

Chicago Public Schools slipped from 73% to just over 70% funding adequacy this school year. CPS needs a larger windfall of money from the state as it continues to grapple with its significant budget deficit.

"The challenge is no longer designing the right formula. The challenge is funding it with sufficient urgency," said Hal Woods, chief of policy at Kids First Chicago. "That has consequences in communities across Illinois, particularly those serving high concentrations of students living in poverty, English learners, and students with disabilities."

Frustrations have only heightened as more than 700 districts are farther away from reaching their funding targets than they were a year ago because of growing financial demands. Some speakers shared how inadequate funding has led to overwhelming staff workloads or lack of mental health resources for students.

"This is not an accident. The state created the evidence-based funding formula. The state established the cost factors. The state established the adequacy targets. The state has told us through its own formula what it believes it costs to provide students with an adequate education," said Megan Accardo, a paraprofessional from Grayslake Community Consolidated School District 46.

The Chicago Board of Education voted to approve a school year budget this summer that assumed the district would get \$150 million additional dollars from the state. How much it will get won't be determined until the state legislature reconvenes for its November veto session after the school board elections.

Career and technical education gets a few mentions

Aside from evidence-based funding, requests to allocate more money toward career and technical education emerged as a top priority for speakers. Gov. JB Pritzker has given more money in recent years to programs in fields such as automotive repair and healthcare, but some people said Monday that even more funding is needed to meet enrollment demands.

One speaker, Adam Seaney, director of Galesburg Area Vocational Center in northwestern Illinois, requested a \$20 million increase in annual state funding for career and technical education programs. That money could be used to improve facilities, purchase new equipment, and retain staff.

"The requested funding will directly address these capacity issues, ensuring more students can access modern, high-quality programs that align with the needs of Illinois employers," Seaney said.

Other funding requests made during Monday's hearing included:

- \$46 million for afterschool programs.
- \$1.8 million for a principal recruitment initiative.
- \$5 million to support students experiencing homelessness.
- \$800,000 increase for agricultural education programming.
- \$67 million for free school meals.

ISBE has scheduled two more public input sessions this year. The next meeting will be held in person on Wednesday, Oct. 21, in Springfield. The last session of the year will be hosted virtually on Thursday, Nov. 5. Speaker sign-ups for both are still open. (Makiya Seminera is a reporter covering how the state and federal government affect education in Chicago and across Illinois. Contact Makiya at mseminera@chalkbeat.org.)

DPS Business Office Briefs:

Small Maintenance Project Grant (SMPG)

ISBE has opened the Small Project Maintenance Grant (SMPG) for Fiscal Year 2027. This work will be completed by the start of the 27/28 School Year. The SMPG is a matching grant in which the state will match up to \$50,000. As part of the grant application process, the Board is required to take-action setting aside the portion of the project cost which the District is responsible to provide. These funds will be taken from the CFST revenues received monthly.

Below is a summary of the work to be completed with the support of the grant. The grant includes four different projects at five different locations around the District. This will be an action item at the November meeting.

FY 27 SMPG Project Summary:

<i>Location</i>	<i>Project</i>	<i>Cost</i>
Wash/Jeff/DHS/DO	SEALCOAT /LINE PAINT W-J-DHS-DO	\$ 62,045.25
Washington	STAIR TR REPLACEMENT WASH STAIR #1	\$ 15,256.00
Washington	STAIR TR. REPLACEMENT WASH STAIR #2	\$ 15,256.00
Jefferson	STAIR TR REPL. JEFF 1 STAIR	\$ 13,870.00
Total		\$ 106,427.25
SMPG Amount		\$ (50,000.00)
District Responsibility		\$ 56,427.25

Countywide Sales Tax

The District again continues to see strong CFST revenues. The table below represents strong receipts for June 2026. This amount once again represents the largest receipt since the inception of the program. The CFST receipts are three months in arrears, so the funds received in October represent the taxes paid by consumers in June. The \$249,000 is a \$35,000 (16.3%) increase over FY 25. Also, it is important to remember that these funds cannot be spent on anything other than facilities improvement. The summary below outlines a summary of the receipts from FY 23 with a comparison of FY 25 vs. FY 26.

Countywide Sales Tax Revenues

	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	Difference FY 25 v. 26
July	\$167,736.37	\$166,297.20	\$177,241.56	\$220,684.93	\$43,443.37
August	\$157,646.19	\$171,178.89	\$177,589.47	\$210,195.86	\$32,606.39
September	\$160,407.90	\$175,220.50	\$176,058.42	\$203,743.03	\$27,684.61
October	\$162,719.99	\$165,535.70	\$157,162.56	\$215,438.17	\$58,275.61
November	\$157,766.14	\$168,001.90	\$171,171.84	\$203,784.19	\$32,612.35
December	\$167,486.45	\$178,755.19	\$201,004.74	\$225,466.05	\$24,461.31
January	\$134,425.96	\$141,195.76	\$179,547.38	\$203,886.25	\$24,338.87
February	\$123,815.53	\$141,802.17	\$164,559.27	\$161,359.44	-\$3,199.83
March	\$154,850.14	\$165,591.32	\$187,252.74	\$219,169.74	\$31,917.00
April	\$159,801.14	\$168,718.21	\$198,100.75	\$226,645.50	\$28,544.75
May	\$182,291.57	\$195,620.51	\$219,783.67	\$243,058.05	\$23,274.38
June	<u>\$181,283.06</u>	<u>\$186,682.55</u>	<u>\$213,942.95</u>	<u>\$249,017.12</u>	\$35,074.17
	\$1,910,230.44	\$2,024,599.90	\$2,223,415.35	\$2,582,448.33	\$359,032.98

The next payment obligation for 2018A & 2019A Alternate Revenue Bonds will be in January 2027 and this will be a principal and interest payment. The payment will be allocated out of CFST receipts on a monthly basis to meet the obligation. Then in July 2027, an interest payment will be made on the bonds. In general, the obligation amount is \$90,000/month. Any amount above this amount represents opportunity for future facility improvements.

Capital Account - Fund 60 Summary:

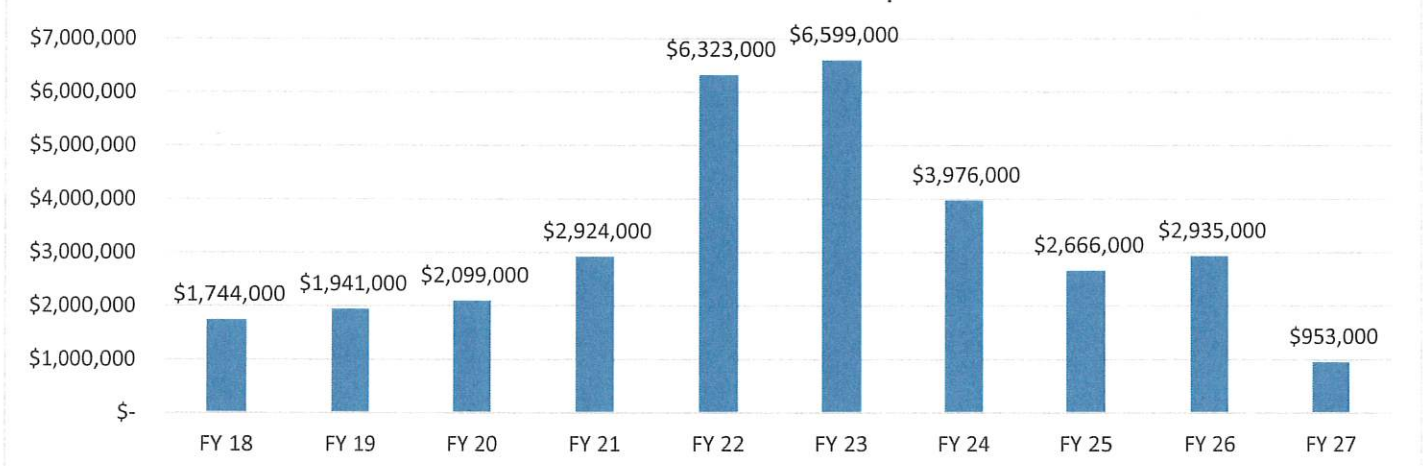
		<i>Goal</i>	<i>FY 26 Beg. Balance</i>	<i>YTD Change</i>	<i>Balance</i>
Treasurer's Report Balance Fund 60:	7/1/2026		\$ 1,589,916		
Minimum Fund Balance	Goal Date: 11/30/27	\$ 1,000,000	\$ 500,000	\$ 92,891	\$ 592,891
Stadium Project	Goal Date: 11/30/27	\$ 2,200,000	\$ 1,000,000	\$ 340,000	\$ 1,340,000
FY 27 Capital Projects	Goal Date: 6/30/27	\$ 200,000	\$ 89,916	\$ (64,767)	\$ 25,149
FY 27 SMPG Set Aside	Goal Date: 6/30/27	\$ 50,000	\$ -	\$ 30,000	\$ 30,000
FY 27 Interest Revenue			\$ -	\$ 7,211	\$ 7,211
Year to Date Fund 60 Balance:	9/9/2026			<u>\$ 405,335</u>	<u>\$ 1,995,250</u>
Debt Service Allocation	Goal Date: 6/30/27	\$ 1,200,000	\$ -	\$ 400,000	\$ 400,000

Corporate Personal Property Replacement Tax (CPPRT):

CPPRT revenues is in the first two distributions of the school year. Below is a summary table and graph for your review. Additionally, the information presented on the August business report is included in the summary.

CPPRT Revenue Comparison FY 27 vs. FY 26

FY 25 Receipts		FY 26 Receipts		FY 27 Receipts		Diff
8/5/2024	\$ 125,610	8/6/2025	\$ 79,002	8/5/2026	\$ 146,488	\$ 67,486
10/3/2024	\$ 513,573	10/3/2025	\$ 476,037	10/5/2026	\$ 807,002	\$ 330,965
12/4/2024	\$ 160,674	12/3/2025	\$ 377,127		\$ -	\$ -
1/6/2025	\$ 426,470	1/6/2026	\$ 456,614		\$ -	\$ -
3/6/2025	\$ 175,719	3/4/2026	\$ 144,262		\$ -	\$ -
4/3/2025	\$ 166,747	4/3/2026	\$ 238,206		\$ -	\$ -
5/5/2025	\$ 637,791	5/6/2026	\$ 586,036		\$ -	\$ -
7/3/2025	\$ 459,796	7/8/2026	\$ 577,848		\$ -	\$ -
	\$ 2,666,380		\$ 2,935,132		\$ 953,491	\$ 398,451
Sum thru Oct	\$ 639,183	Sum thru Oct	\$ 555,040		% Inc/(Dec)	62%

CPPRT Revenue - 10 Year Comparison

Taken from: <https://tax.illinois.gov/localgovernments/personal-property-replacement-tax.html>

Statutory Reference 30 ILCS 115/12

What are personal property replacement taxes?

- Personal property replacement taxes (PPRT) are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away.
- These taxes resulted when the new Illinois Constitution directed the legislature to abolish business personal property taxes and replace the revenue lost by local government units and school districts. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.

Who pays PPRT?

- Corporations (Form IL-1120, Corporation Income and Replacement Tax Return, filers), partnerships (Form IL-1065, Partnership Replacement Tax Return, filers), trusts (Form IL-1041, Fiduciary Income and Replacement Tax Return, filers), S corporations (Form IL-1120-ST, Small Business Corporation Replacement Tax Return, filers), and public utilities pay these taxes

This year's CPPRT estimate for DPS is shown below. The total estimated increase over FY 27 is 21%.

ESTIMATE FOR PERSONAL PROPERTY REPLACEMENT TAX FY2027

STATE FISCAL YEARS BEGIN JULY 1 AND END JUNE 30 OF EACH YEAR

		2027	2026	
DIXON UNIT SCH 170	0527221700	3,434,713.00	2,817,079.85	005271700

<https://tax.illinois.gov/localgovernments/replacementtaxestimate.html>

District Highest to Lowest	Total Rate
1 Freeport	\$6.66918
2 RF/East Coloma	\$6.26760
3 RF/Montmorency	\$6.14680
4 Ottawa/Ottawa	\$6.08731
5 RF/RF	\$6.05520
6 Streator/Streator	\$5.98927
7 Hiawatha (Kirkland)	\$5.86600
8 Harlem	\$5.86230
9 Peru/LaSalle	\$5.76271
10 LaSalle/LaSalle	\$5.75191
11 Kings/Rochelle	\$5.73656
12 Chadwick/Millidgeville	\$5.59320
13 Meridian (Stillman Valley)	\$5.58999
14 Winnebago	\$5.57510
15 Durand	\$5.51860
16 Creston/Rochelle	\$5.46044
17 Orangeville	\$5.44655
18 Oregon	\$5.38393
19 Paw Paw	\$5.37440
20 Sycamore	\$5.30779
21 West Carroll	\$5.25738
22 Dekalb	\$5.23554
23 South Beloit	\$5.21060
24 N. Boone	\$5.18227
25 Polo	\$5.12474
26 Rochelle/Rochelle	\$5.12242
27 Belvidere	\$5.11389
28 Ashton/Franklin	\$5.06540
29 Somonauk	\$5.02738
30 Mendota/Mendota	\$5.00510
31 Pecatonica	\$4.98110
32 Genoa/Kingston	\$4.97231
33 Amboy	\$4.96310
34 Dixon	\$4.91720
35 Dakota	\$4.88409
36 Indian Creek (Shabbona)	\$4.81685
37 Forresteron	\$4.81128
38 Rockford	\$4.80900
39 Galena	\$4.71810
40 Morrison	\$4.68530
41 Hinckley/Big Rock	\$4.66413
42 Warren	\$4.48740
43 East Dubuque	\$4.47203
44 Riverbend (Fulton)	\$4.46530
45 Ptown/Lyndon/Tampico	\$4.33240
46 Sandwich	\$4.28983
47 Sterling	\$4.26239
48 Pearl City	\$4.24957
49 Stockton	\$4.02776
50 Lena Winslow	\$4.01414
51 Byron	\$3.84292
52 Eastland	\$3.52171
53 Scales Mound	\$3.30090
54 River Ridge	\$3.11973
55 Erie	\$2.97373
District Highest to Lowest	Total Rate

District Highest to Lowest	Total Rate
1 RF/East Coloma	\$6.23580
2 Freeport	\$6.18356
3 RF/RF	\$6.15830
4 RF/Montmorency	\$6.09380
5 Ottawa/Ottawa	\$6.00881
6 Hiawatha (Kirkland)	\$5.83959
7 Peru/LaSalle	\$5.75627
8 LaSalle/LaSalle	\$5.65602
9 Chadwick/Millidgeville	\$5.64355
10 Harlem	\$5.59510
11 Kings/Rochelle	\$5.55037
12 Meridian (Stillman Valley)	\$5.52081
13 Oregon	\$5.38076
14 Creston/Rochelle	\$5.31281
15 Paw Paw	\$5.24160
16 Streator/Streator	\$5.21763
17 Durand	\$5.12030
18 West Carroll	\$5.11154
19 Orangeville	\$5.11134
20 Sycamore	\$5.09996
21 Winnebago	\$5.07590
22 Mendota/Mendota	\$5.02672
23 Polo	\$5.02075
24 Rochelle/Rochelle	\$4.99608
25 Ashton/Franklin	\$4.98450
26 N. Boone	\$4.95383
27 Somonauk	\$4.95319
28 Dixon	\$4.93040
29 South Beloit	\$4.87220
30 Dekalb	\$4.83123
31 Genoa/Kingston	\$4.81879
32 Belvidere	\$4.79440
33 East Dubuque	\$4.77042
34 Amboy	\$4.74910
35 Morrison	\$4.67580
36 Indian Creek (Shabbona)	\$4.60714
37 Pecatonica	\$4.60280
38 Rockford	\$4.55020
39 Dakota	\$4.53698
40 Forresteron	\$4.50292
41 Hinckley/Big Rock	\$4.42894
42 Riverbend (Fulton)	\$4.41060
43 Galena	\$4.38748
44 Ptown/Lyndon/Tampico	\$4.30890
45 Warren	\$4.23181
46 Sterling	\$4.17320
47 Sandwich	\$4.10399
48 Pearl City	\$4.09036
49 Lena Winslow	\$3.88227
50 Byron	\$3.84104
51 Stockton	\$3.67998
52 Eastland	\$3.47240
53 Scales Mound	\$3.05181
54 River Ridge	\$2.87872
55 Erie	\$2.86700
District Highest to Lowest	Total Rate

TY 25 – FY 27 – SY 26/27 Tax Rate Graph

The tax rate graph which is prepared yearly for your review will be at your locations on the night of the Board meeting. Additionally, the graph is posted to the website. It is difficult to read on the Business Report but it is attached to the end.

Chart Comments:

The two charts show the rankings of tax rates for TY 24 vs. TY 25.

Dixon moved from #34 in TY 24 to #28 in TY 25.

TY 25 vs. TY 24 Comparison by District

	TY 24 Rate	TY 25 Rate	Inc./ (Dec.)	EAV Inc.
1 East Dubuque	4.47203	4.77042	0.29839	104.94%
2 RF/RF	6.0552	6.1583	0.10310	109.62%
3 Chadwick/Millidgeville	5.5932	5.64355	0.05035	107.79%
4 Mendota/Mendota	5.0051	5.02672	0.02162	106.94%
5 Dixon	4.9172	4.9304	0.01320	103.67%
6 Byron	3.84292	3.84104	(0.00188)	100.93%
7 Oregon	5.38393	5.38076	(0.00317)	105.22%
8 Peru/LaSalle	5.76271	5.75627	(0.00644)	105.21%
9 Morrison	4.6853	4.6758	(0.00950)	109.03%
10 Ptown/Lyndon/Tampico	4.3324	4.3089	(0.02350)	109.48%
11 Hiawatha (Kirkland)	5.866	5.83959	(0.02641)	110.01%
12 RF/East Coloma	6.2676	6.2358	(0.03180)	108.46%
13 Eastland	3.52171	3.4724	(0.04931)	108.66%
14 RF/Montmorency	6.1468	6.0938	(0.05300)	110.21%
15 Riverbend (Fulton)	4.4653	4.4106	(0.05470)	107.40%
16 Meridian (Stillman Valley)	5.58999	5.52081	(0.06918)	106.42%
17 Somonauk	5.02738	4.95319	(0.07419)	108.91%
18 Ottawa/Ottawa	6.08731	6.00881	(0.07850)	108.26%
19 Ashton/Franklin	5.0654	4.9845	(0.08090)	109.21%
20 Sterling	4.262391	4.1732	(0.08919)	107.30%
21 LaSalle/LaSalle	5.75191	5.65602	(0.09589)	106.10%
22 Polo	5.12474	5.02075	(0.10399)	104.80%
23 Erie	2.973729	2.867	(0.10673)	104.45%
24 Rochelle/Rochelle	5.122423	4.99608	(0.12634)	107.13%
25 Lena Winslow	4.01414	3.88227	(0.13187)	110.45%
26 Paw Paw	5.3744	5.2416	(0.13280)	108.67%
27 West Carroll	5.25738	5.11154	(0.14584)	107.12%
28 Creston/Rochelle	5.46044	5.31281	(0.14763)	107.37%
29 Genoa/Kingston	4.97231	4.81879	(0.15352)	110.73%
30 Pearl City	4.24957	4.09036	(0.15921)	109.81%
31 Sandwich	4.28983	4.10399	(0.18584)	109.66%
32 Kings/Rochelle	5.73656	5.55037	(0.18619)	107.45%
33 Sycamore	5.30779	5.09996	(0.20783)	107.99%
34 Indian Creek (Shabbona)	4.81685	4.60714	(0.20971)	109.76%
35 Amboy	4.9631	4.7491	(0.21400)	109.34%
36 N. Boone	5.18227	4.95383	(0.22844)	109.18%
37 Hinckley/Big Rock	4.66413	4.42894	(0.23519)	110.22%
38 River Ridge	3.11973	2.87872	(0.24101)	112.62%
39 Scales Mound	3.3009	3.05181	(0.24909)	112.80%
40 Warren	4.4874	4.23181	(0.25559)	111.12%
41 Rockford	4.809	4.5502	(0.25880)	110.89%
42 Harlem	5.8623	5.5951	(0.26720)	108.98%
43 Forreston	4.81128	4.50292	(0.30836)	113.50%
44 Belvidere	5.11389	4.7944	(0.31949)	111.30%
45 Galena	4.7181	4.38748	(0.33062)	111.33%
46 Orangeville	5.44655	5.11134	(0.33521)	110.43%
47 South Beloit	5.2106	4.8722	(0.33840)	108.61%
48 Dakota	4.88409	4.53698	(0.34711)	111.23%
49 Stockton	4.02776	3.67998	(0.34778)	113.87%
50 Pecatonica	4.9811	4.6028	(0.37830)	121.18%
51 Durand	5.5186	5.1203	(0.39830)	111.74%
52 Dekalb	5.23554	4.83123	(0.40431)	106.73%
53 Freeport	6.66918	6.18356	(0.48562)	111.11%
54 Winnebago	5.5751	5.0759	(0.49920)	111.16%
55 Streator/Streator	5.98927	5.21763	(0.77164)	109.58%

Chart Comments:

The chart gives each districts tax rate for last year and this year, the increase or decrease in the rate, and the percentage increase in the EAV.

The chart is sorted by highest to lowest tax rate impact.

Dixon was one of 5 Districts in which the rate increased.

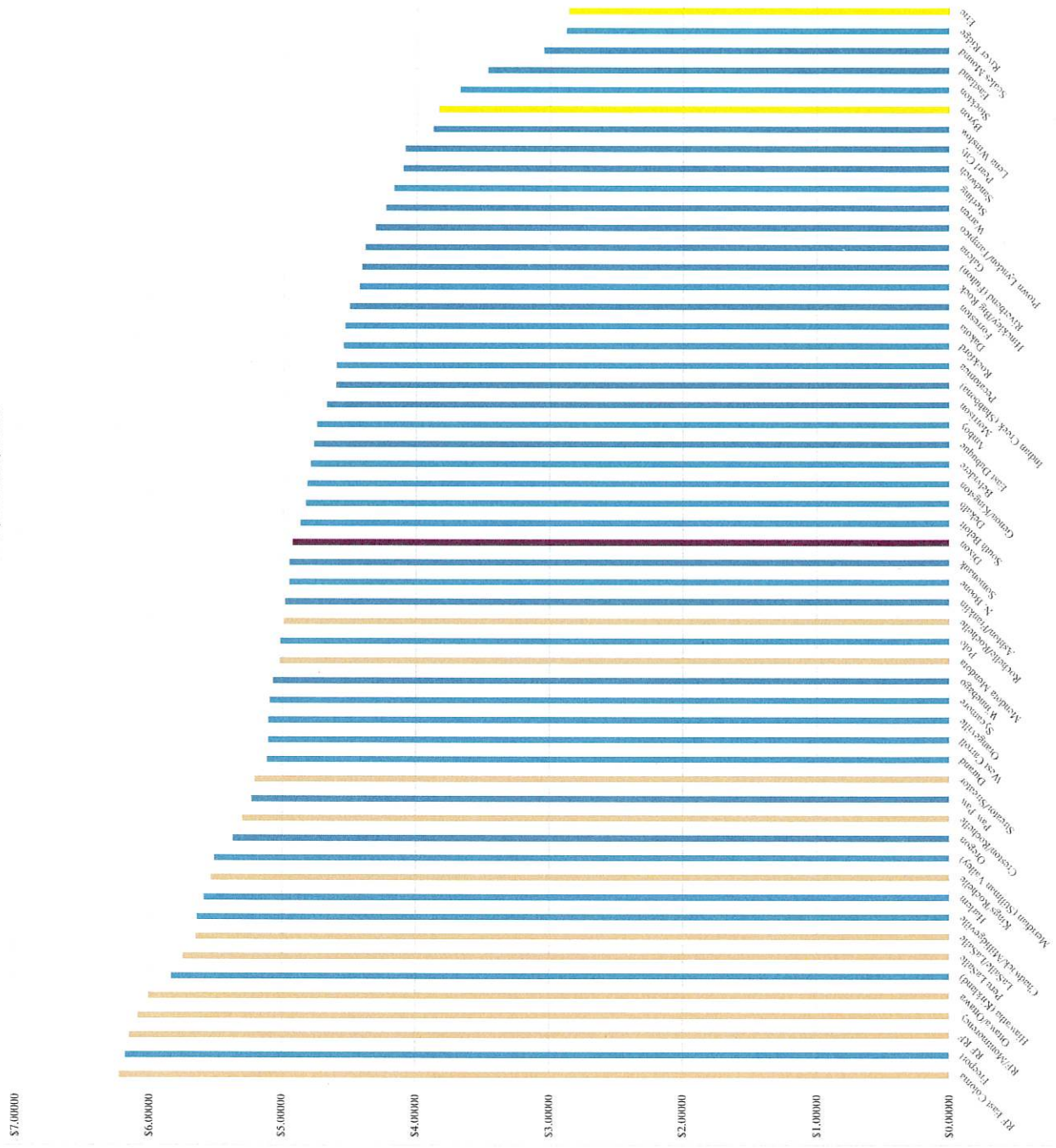
Dixon had the second lowest EAV growth.

The EAV growth factor can lower your tax rate, but cause a taxpayer's taxes to increase.

	District		Total Rate
	Highest to Lowest		
1	Freeport		\$6,669.18
2	RF/East Coloma		\$6,267.60
3	RF/Montmorency		\$6,146.80
4	Ottawa/Ottawa		\$6,087.31
5	RF/RF		\$6,055.20
6	Streator/Streator		\$5,989.27
7	Hiawatha (Kirkland)		\$5,866.00
8	Harlem		\$5,862.30
9	Peru/LaSalle		\$5,762.71
10	LaSalle/LaSalle		\$5,751.91
11	Kings/Rochelle		\$5,736.56
12	Chadwick/Millidgeville		\$5,593.20
13	Meridian (Stillman Valley)		\$5,589.99
14	Winnebago		\$5,575.10
15	Durand		\$5,518.60
16	Creston/Rochelle		\$5,460.44
17	Orangeville		\$5,446.55
18	Oregon		\$5,383.93
19	Paw Paw		\$5,374.40
20	Sycamore		\$5,307.79
21	West Carroll		\$5,257.38
22	Dekalb		\$5,235.54
23	South Beloit		\$5,210.60
24	N. Boone		\$5,182.27
25	Polo		\$5,124.74
26	Rochelle/Rochelle		\$5,122.42
27	Belvidere		\$5,113.89
28	Ashton/Franklin		\$5,065.40
29	Somonauk		\$5,027.38
30	Mendota/Mendota		\$5,005.10
31	Pecatonica		\$4,981.10
32	Genoa/Kingston		\$4,972.31
33	Amboy		\$4,963.10
34	Dixon		\$4,917.20
35	Dakota		\$4,884.09
36	Indian Creek (Shabbona)		\$4,816.85
37	Forreston		\$4,811.28
38	Rockford		\$4,809.00
39	Galena		\$4,718.10
40	Morrison		\$4,685.30
41	Hinckley/Big Rock		\$4,664.13
42	Warren		\$4,487.40
43	East Dubuque		\$4,472.03
44	Riverbend (Fulton)		\$4,465.30
45	Pown/Lyndon/Tampico		\$4,332.40
46	Sandwich		\$4,289.83
47	Sterling		\$4,262.39
48	Pearl City		\$4,249.57
49	Stockton		\$4,027.76
50	Lena Winslow		\$4,014.14
51	Byron		\$3,842.92
52	Eastland		\$3,521.71
53	Scales Mound		\$3,300.90
54	River Ridge		\$3,119.73
55	Erie		\$2,973.73

	District		Total Rate
	Highest to Lowest		
1	RF/East Coloma		\$6,235.80
2	Freeport		\$6,183.56
3	RF/RF		\$6,158.30
4	RF/Montmorency		\$6,093.80
5	Ottawa/Ottawa		\$6,008.81
6	Hiawatha (Kirkland)		\$5,839.59
7	Peru/LaSalle		\$5,756.27
8	LaSalle/LaSalle		\$5,656.02
9	Chadwick/Millidgeville		\$5,643.55
10	Harlem		\$5,595.10
11	Kings/Rochelle		\$5,550.37
12	Meridian (Stillman Valley)		\$5,520.81
13	Oregon		\$5,380.76
14	Creston/Rochelle		\$5,312.81
15	Paw Paw		\$5,241.60
16	Streator/Streator		\$5,217.63
17	Durand		\$5,120.30
18	West Carroll		\$5,111.54
19	Orangeville		\$5,111.34
20	Sycamore		\$5,099.96
21	Winnebago		\$5,075.90
22	Mendota/Mendota		\$5,026.72
23	Polo		\$5,020.75
24	Rochelle/Rochelle		\$4,996.08
25	Ashton/Franklin		\$4,984.50
26	N. Boone		\$4,953.83
27	Somonauk		\$4,953.19
28	Dixon		\$4,930.40
29	South Beloit		\$4,872.20
30	Dekalb		\$4,831.23
31	Genoa/Kingston		\$4,818.79
32	Belvidere		\$4,794.40
33	East Dubuque		\$4,770.42
34	Amboy		\$4,749.10
35	Morrison		\$4,675.80
36	Indian Creek (Shabbona)		\$4,607.14
37	Pecatonica		\$4,602.80
38	Rockford		\$4,550.20
39	Dakota		\$4,536.98
40	Forreston		\$4,502.92
41	Hinckley/Big Rock		\$4,428.94
42	Riverbend (Fulton)		\$4,410.60
43	Galena		\$4,387.48
44	Pown/Lyndon/Tampico		\$4,308.90
45	Warren		\$4,231.81
46	Sterling		\$4,173.20
47	Sandwich		\$4,103.99
48	Pearl City		\$4,090.36
49	Stockton		\$3,882.27
50	Lena Winslow		\$3,841.04
51	Stockton		\$3,679.98
52	Eastland		\$3,472.40
53	Scales Mound		\$3,051.81
54	River Ridge		\$2,878.72
55	Erie		\$2,867.00

Total Tax Rates for TY 25 (SY 26/27) FY 27



Treasurer's Report – September 2026

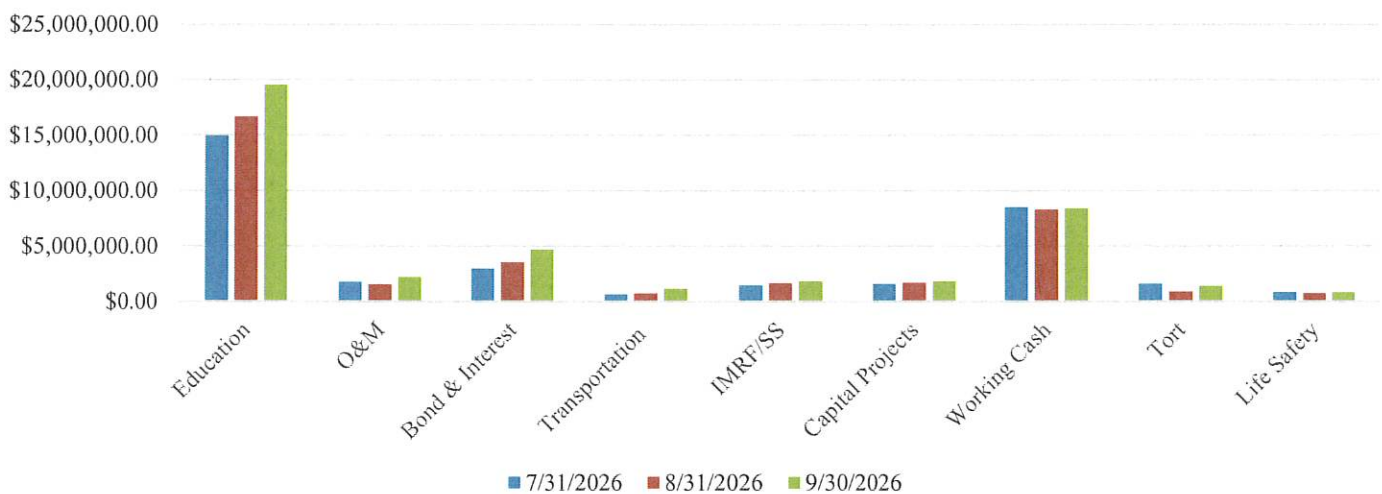
In your Board Packet, you will find the Treasurer's Reports for September 2026. The summary graphs represent FY 27 fund balances through September 2026. Balances for the funds for the first two quarters of each year reach their highest balances due to property tax revenue receipts. During the second half of the year, cash flow and revenue are traditionally low, while expenses for salaries and basic operations remain consistent throughout the year. This month resulted in a total increase in fund balances of \$6.1 million and an operating fund balance increase of only \$4.0 million. The Business Office will continue to monitor cash flow throughout the year.

The Year-End Treasurer Report comparison 5 years to date.

Year-End Treasurer Report Cash Balance Comparison

	9/30/2026	FY 26	FY 25	FY 24	FY 23	FY 22
Ed Fund	\$19,516,507	\$ 7,840,778	\$ 7,925,974	\$ 9,664,532	\$ 8,486,179	\$ 3,842,972
O & M	\$2,217,582	\$ 249,841	\$ (151,175)	\$ 160,785	\$ (7,742)	\$ 106,393
Transportation	\$1,192,765	\$ 33,670	\$ (541,932)	\$ 26,872	\$ 163,560	\$ 580,005
Capital	\$1,851,576	\$ 1,589,916	\$ 502,522	\$ 218,376	\$ 1,415,719	\$ 971,680
Working Cash	\$8,405,851	\$ 6,945,530	\$ 6,544,549	\$ 1,899,142	\$ 1,742,003	\$ 1,574,676

FY 27 Fund Balances by Fund Monthly



FY 27 Fund Balances - Treasurers Reports

