Fenton Community High School District 100
Memorandum

To: Jason Klein, Superintendent

From: Dr. Douglas J. Wildes, Assistant Superintendent for Finance and Operations / CSBO

RE: Motion to Approve the 2026 Estimated Tax Levy

Background

In accordance with Illinois School Code (105 ILCS 5/17-11), details pertaining to the 2026 estimated tax levy are presented each year. At Fenton Community High School District 100, this information is presented in detail at a Board of Education Finance and Facilities Committee meeting. Per school code, the District ascertains annually how much money must be raised by taxes for the purposes of operating the School District for the ensuing year. This is a two-step process whereby the Fenton Community High School District 100 School Board annually reviews and acts on the tentative tax levy presented in November and adopts the final levy at the December regular Board meeting. As a reminder, the tax levy approved by the Board of Education is ultimately constrained by the State of Illinois' Property Tax Extension Limitation Law (PTELL), which is commonly known as the Tax Cap. Typically, school districts in counties covered by PTELL will have an effective tax levy that is far lower than what the Board approves and that is set by the annual tax rate defined by the United States Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers (CPI-U) (all items) from the previous calendar year.

Specific Considerations

In examining the current state of school district needs as estimated moving forward, the table below defines the details utilized in determining the 2026 Tax Levy.

Amount of 2026 Tax Levy			
Educational	$ 28,500,000	**Fire Prevention & Safety**	$ 0
Operations & Maintenance	$ 3,100,000	**Tort Immunity**	$ 0
Transportation	$ 2,225,000	**Special Education**	$ 440,000
Working Cash	$ 0	**Leasing**	$ 0
Municipal Retirement	$ 0	**Other**	$ 0
Social Security	$ 0	**Bond & Interest - Limit**	$ 743,350
		Total Levy	**$ 35,008,350**

Recommendation to the Board

The Board of Education accepts the 2026 Estimated Tax Levy as presented in preparation for the final tax levy to be adopted at the December 9th regular Board meeting.