District 89 is a community where every learner belongs and is empowered to discover their full potential.

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89

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MEMO

DATE: November 10, 2026

TO: Doug Eccarius, Superintendent

FROM: Maureen Jones, Assistant Superintendent for Finance & Operations

SUBJECT: **2026 Tentative Tax Levy**

Summary
Attached is the tentative levy that is prepared annually. School districts and other governmental bodies are required to publish levy information in a newspaper of general circulation and to hold a public hearing prior to the adoption of the final levy if the tax levy request exceeds 105% of the extension from the previous year. We are not required to hold a public hearing this year because the proposed increase in the operating funds levy is not over 105% over the prior year's extension. The final levy must be filed with the DuPage County Clerk by the last Tuesday in December. As shown in the summary (Exhibit A), I am recommending a levy, excluding Debt Service, of $37,875,500, a 4.99% increase over the prior year extension. The Debt Service levy will be preliminarily set at $2,303,181, as called for in the debt service schedule, for the 2022 and 2023 general obligation bond issues. This represents a total levy increase of 4.79%.

Because of the way the tax cap formula works, the District must ensure that every available dollar is captured. If the levy is less than the maximum, the dollars for that year are lost for that year as well as every year in the future. The actual increase is expected to be lower than the levy request, however it is largely dependent on the value of new property in the District. Most of D89's property base lies within Milton Township. Preliminary numbers from the Milton Township Assessor's Office were obtained prior to this levy request Estimates were based on historical information in addition to the preliminary amounts received by the Milton Township Assessor's Office.

Detail
The initial levy is filed in December, and it is that year that we use for labeling the levy. The 2026 levy is the levy that will initially be filed in December of 2026, finalized in March of 2027, and collected primarily in June and September of 2027. Since the first installment of the tax levy is received near the last day of school, this money is not available to finance the operations of the fiscal year in which received. For this reason, the

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June collections are usually referred to as "early taxes" for the subsequent school year and deferred as such. These funds are expected to be utilized to finance the operations of the 2027-2028 school year.

The certificate of tax levy form is the first document after this memorandum.

Exhibit "A" is the levy calculation page. The 2025 total equalized assessed value of all District property of $1,141,660,029 is entered into the worksheet. We are estimating a 7.4% increase in the value of existing property based on historical averages. We input into this spreadsheet the estimate of new property for 2026, at $6,026,202. This estimate was obtained from the Milton Township assessor. The spreadsheet then calculates the estimated 2026 EAV at $1,232,169,073 given these assumptions.

The estimated preliminary rate as a result of the 2026 levy in the Debt Service Fund is 0.1879. Recall that during the referendum campaign for the bonds, the Board committed to tax relief for the community by allowing older bond issues to "fall off" the levy and then issuing $27M in bonds to address the long-term capital projects and facilities plan. The Debt Service tax rate was reduced by $0.1746 to $0.2370 for the 2021 levy. The sale of the 2022 bonds reduced that rate to $0.2214 for the 2022 levy, a further reduction of $0.0156. The Debt Service tax rate for the 2025 levy year was $0.1983 and is estimated at $0.1879 for the 2026 levy year.

Exhibit "B" shows the levy by line item. This exhibit breaks out each component of the levy. It shows last year's actual final levy and the proposed 2026 levy. Please note the "PLUS" column; in the past, the County Clerk added 1% to the proposed levy to cover rounding, refunds and other costs. Beginning with the 2021 levy, this practice was discontinued for all funds except the Bond & Interest Fund. Alternatively, the law now allows for boards of education to access an "Aggregate Refund" levy, which amounts to the total amount districts paid for objections or refunds in the prior twelve-month period. This amount is automatically applied to the extension by the County Clerk. Column D and column E show the statutory rate limits, if any, and the calculated rates if the District were not subject to tax caps. The final column is not known until March, when the extension is finalized by the County Clerk. These worksheets are estimates only and are used to complete the tentative levy as required by law.

Of note this year is we are again levying in the transportation fund; we did not levy in the transportation fund for 2025. The district had received tax levy objections in this fund due to the Miller Ratio for the fund being above 2.5 for several years. This is a practice occasionally used to spend down the fund balance and insulate the district from further objections. We consulted with our attorney during the 2025 levy preparation to discuss this practice and reinstating the levy in subsequent years.

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