LEMONT TOWNSHIP

HIGH SCHOOL DISTRICT 210

Presentation of the Tax Levy

2026

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Timetable for Tax Levy Adoption



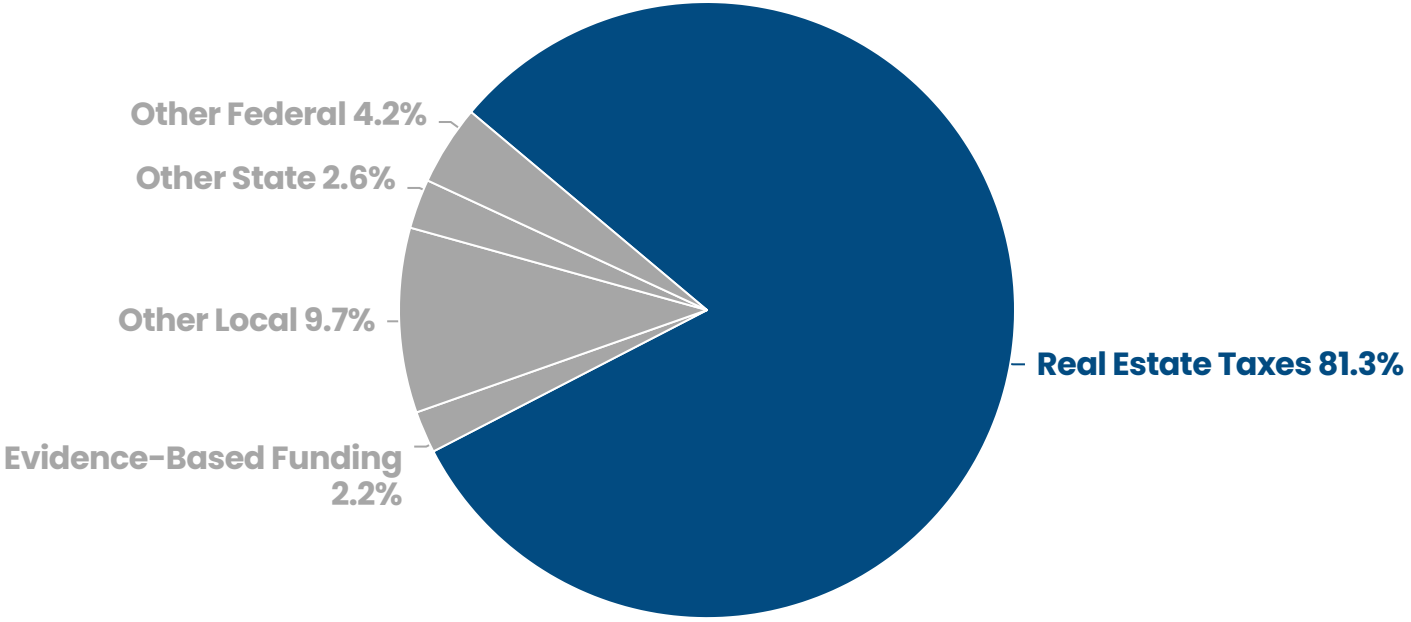
November 16, 2026
Estimated tax levy presented to the School Board

December 14, 2026
The Board of Education approves the 2026 tax levy

December 29, 2026
The District must file necessary documents with the County Clerk by the last Tuesday in December

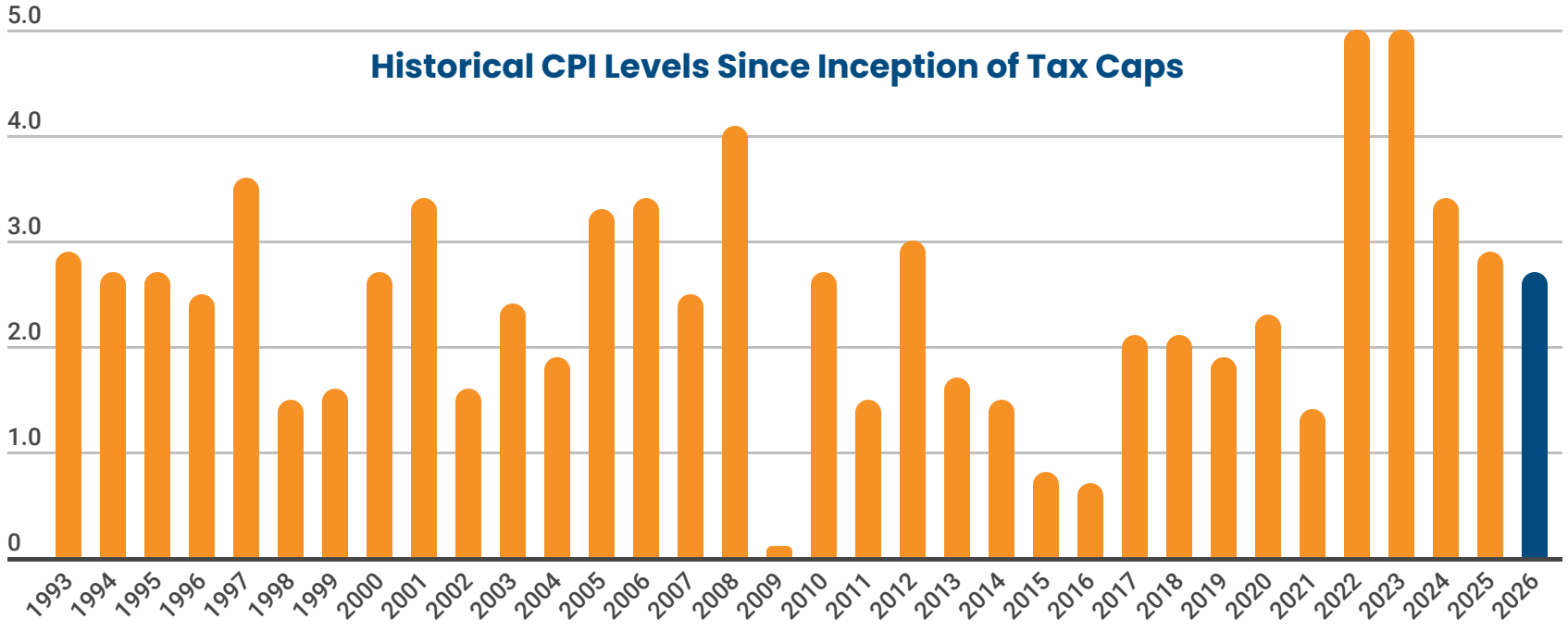
Breakdown of District Revenues

Real Estate Taxes Comprise 81.3% of Budgeted Revenues



CPI History

Tax Revenue Growth Capped by Lessor of Rate of Inflation (CPI) or 5%



The CPI cap for the 2026 tax levy is 2.7%

New Taxable Property in the District

New Taxable Property Allows for Tax Revenue Growth to Exceed CPI

Rule of Thumb:

Each $1 million in new taxable property EAV ($3 million in market value) generates approximately $16,000 of additional revenues above tax cap limits

Estimated New Taxable Property:

For the 2026 tax levy, new taxable property EAV is estimated at **$40,000,000**. This would generate approximately **$640,000** of revenues to the District above the CPI growth cap.

Levy Year	New Taxable EAV
2016	17,527,000
2017	14,070,000
2018	15,359,000
2019	16,719,000
2020	14,373,000
2021	11,974,000
2022	20,781,000
2023	23,698,000
2024	33,369,000
2025	34,317,000

Recommended 2026 Tax Levy

Captures Maximum Allowable Capped Growth (2.7%) Plus Anticipated Revenues from Estimated New Taxable Property

Fund Description	2025 Extension	2026 Levy Request
Education	21,764,705	**23,017,000**
Operations & Maintenance	3,090,000	**3,200,000**
Transportation	1,133,000	**1,300,000**
Working Cash	103,000	**100,000**
IMRF	566,500	**550,000**
Social Security	566,500	**550,000**
Life Safety	0	**0**
Liability Insurance	412,000	**300,000**
Special Education	0	**0**
Leasing	0	**0**
Total Cap Funds	**27,635,705**	**29,017,000**

2026 tax levy request is 5.0% above the district's prior year tax extension.

Public Act 103-0394 Report

Annual Expenses

Operational Funds	FY 2024 Audit	FY 2025 Audit	FY26 Unaudited	3-Year Average
Education	22,954,000	24,757,000	25,057,000	24,256,000
Operations & Maintenance	2,911,000	2,811,000	2,682,000	2,801,333
Transportation	1,354,000	1,492,000	1,618,000	1,488,000
Total - Operating Funds	27,219,000	29,060,000	29,357,000	**28,545,333**

Unaudited Fund Balances - June 30, 2026

Operational Funds	Fund Balance
Education	21,910,000
Operations & Maintenance	6,342,000
Transportation	1,380,000
Total - Operating Funds	**29,632,000**

Fund Balance/Average Expense

Operational Fund Balance (6/30/26)	**29,632,000**
Three-Year Expense Average	**28,545,333**
Fund Balance/Average Expense	**103.8%**

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End of Presentation

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