CENTRAL
UNIT SCHOOL DISTRICT 301

MEMORANDUM

To: Board of Education

Cc: Dr. Amy MacCrindle, Superintendent of Schools

From: Daina Pflug, Business Manager

Date: November 16, 2026

Re: 2026 Proposed Tax Levy

Attached is information regarding the proposed 2026 property tax levy, which funds our schools for the upcoming school year. At this meeting, the Board will be asked to approve a tentative version and resolution of the levy. In December, we will hold a public hearing at the regular board meeting before the Board votes on the final tax levy.

The enclosed reports break down the district's total property values, new construction growth, and estimated tax rates based on the latest figures from Kane County.

- **Total Funding:** If county estimates hold true (roughly $1.37 billion in total district property value (EAV), including $26.9 million in new construction), the district expects to receive about $66.4 million in total property tax funding.

- **Day-to-Day Operations:** We anticipate about $2.9 million in new revenue to fund daily school operations (salaries/benefits, utilities, and classroom supplies).

- **Debt Payments:** The portion of taxes used to pay off existing building bonds will actually decrease slightly by 0.98%, keeping our annual bond payments flat at $1.94 million.

Like in past years, the district is officially requesting more money than we actually expect to collect. Under Illinois law, a school district is strictly capped by tax laws and can never collect more than it is legally entitled to—even if it asks for more. However, if a district asks for too little, it permanently loses out on tax revenue generated by new homes and businesses built in the community. Requesting a slightly higher number is a standard safeguard to ensure we capture those new construction dollars.

Because our requested increase for day-to-day operations is greater than 5% over last year, state law requires us to publish a formal "Truth in Taxation" notice in the local paper and hold a public hearing before taking a final vote in December.

RESOLUTION ESTIMATING AGGREGATE LEVY FOR THE YEAR 2026

WHEREAS, Board of Education of Central Community Unit School District No. 301, Kane and DeKalb Counties, Illinois (the "Board of Education"), is empowered to levy taxes on the real property within Central Community Unit School District No. 301, Kane and DeKalb Counties, Illinois ("the School District"); and

WHEREAS, pursuant to the *Truth in Taxation Law*, 35 ILCS 200/18-55 *et seq.*, the Board of Education must determine the estimated amounts of taxes necessary to be levied for the year not less than twenty (20) days prior to the adoption of the aggregate tax levy; and

WHEREAS, the corporate and special purpose property taxes (i.e., "aggregate levy") extended or abated for 2025 were **$60,904,535**; and

WHEREAS, the property taxes extended for debt service and public building commission leases for 2025 were $**1,961,471**; and

WHEREAS, if the estimate of corporate and special purpose property taxes to be levied is more than 105% of the amount extended or estimated to be extended, plus any amount abated by the taxing district prior to extension, upon the final aggregate levy of the preceding year, exclusive of election costs, public notice shall be given and a public hearing shall be held.

NOW, THEREFORE, Be It Resolved by the Board of Education of the Central Community Unit School District No. 301, Kane and DeKalb Counties, Illinois, as follows:

Section 1: The proposed corporate and special purpose property taxes to be levied for 2026 are **$64,505,000**. This represents a **5.91%** increase over the previous year.

Section 2: The estimated property taxes to be levied for debt service and public building commission leases for 2026 are **$1,942,250**. This represents a **.98%** decrease over the previous year.

Section 3: The estimated total property taxes to be levied for 2026 are **$66,447,250**. This represents a **5.70%** increase over the previous year.

Section 4: The Board of Education shall set a hearing to discuss the proposed levy to be held on December 14, 2026, at 6:00 P.M., at the Administration Office, 275 South St, Burlington, IL 60109. Publication of notice of said hearing shall be in an English language newspaper published in the District not more than fourteen (14) days nor less than seven (7) days prior to the public hearing, as well as on the District's website, according to the requirements of the *Truth in Taxation Law*. The notice shall be in substantially the form shown in Exhibit A attached hereto.

Section 5: That all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this ____ day of _____, 2026, by the following roll-call vote:

AYES:

NAYS:

ABSENT:

_____
Ryan Wasson
President, Board of Education

ATTEST:

_____
Scott Mrkvicka
Secretary, Board of Education

EXHIBIT A – TRUTH IN TAXATION NOTICE

Per 35 ILCS 200/18-80: "The notice shall appear not more than 14 days nor less than 7 days prior to the date of the public hearing. The notice shall be no less than 1/8 page in size, and the smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall be published in substantially the following form:"

Notice of Proposed Property Tax Increase for
Central Community Unit School District No. 301

I. A public hearing to approve a proposed property tax levy increase for Central Community Unit School District No. 301, Counties of Kane and DeKalb, State of Illinois, for 2026 will be held on December 14, 2026, at 6:00 PM at the Administration Office, 275 South St., Burlington, Illinois 60109.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Amy MacCrindle, Superintendent, 275 South St., Burlington, Illinois, Phone: (847) 464-6005.

II. The corporate and special purpose property taxes extended or abated for 2025 were $60,904,535.

The proposed corporate and special purpose property taxes to be levied for 2026 are $64,505,000. This represents a 5.91% increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2025 were $1,961,471.

The estimated property taxes to be levied for debt service and public building commission leases for 2026 are $1,942,250. This represents a .98% decrease over the previous year.

IV. The total property taxes extended or abated for 2025 were $62,866,006.

The estimated total property taxes to be levied for 2026 are $66,447,250. This represents a 5.70% increase over the previous year.

PLEASE PUBLISH: December 2, 2026

Note to Publisher and District: "Any notice which includes any information not specified and required by this Article shall be an invalid notice." 35 ILCS 200/18-80. Note also that the actual black border must be at least ¼ inch wide.