Central Community Unit School District 301

2026 Tax Levy

November 16, 2026

Board of Education

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Business Manager



2026
Levy Timeline

Tentative Levy estimate is to be presented at least 20 days prior to the adoption of its aggregate levy.

The publication notice must be published no more than 14 days nor less than 7 days prior to the date of the public hearing.

11/13 (Fri) Publish Truth in Taxation notice on website, if applicable

12/2 (Wed) Publish in Daily Herald and on website

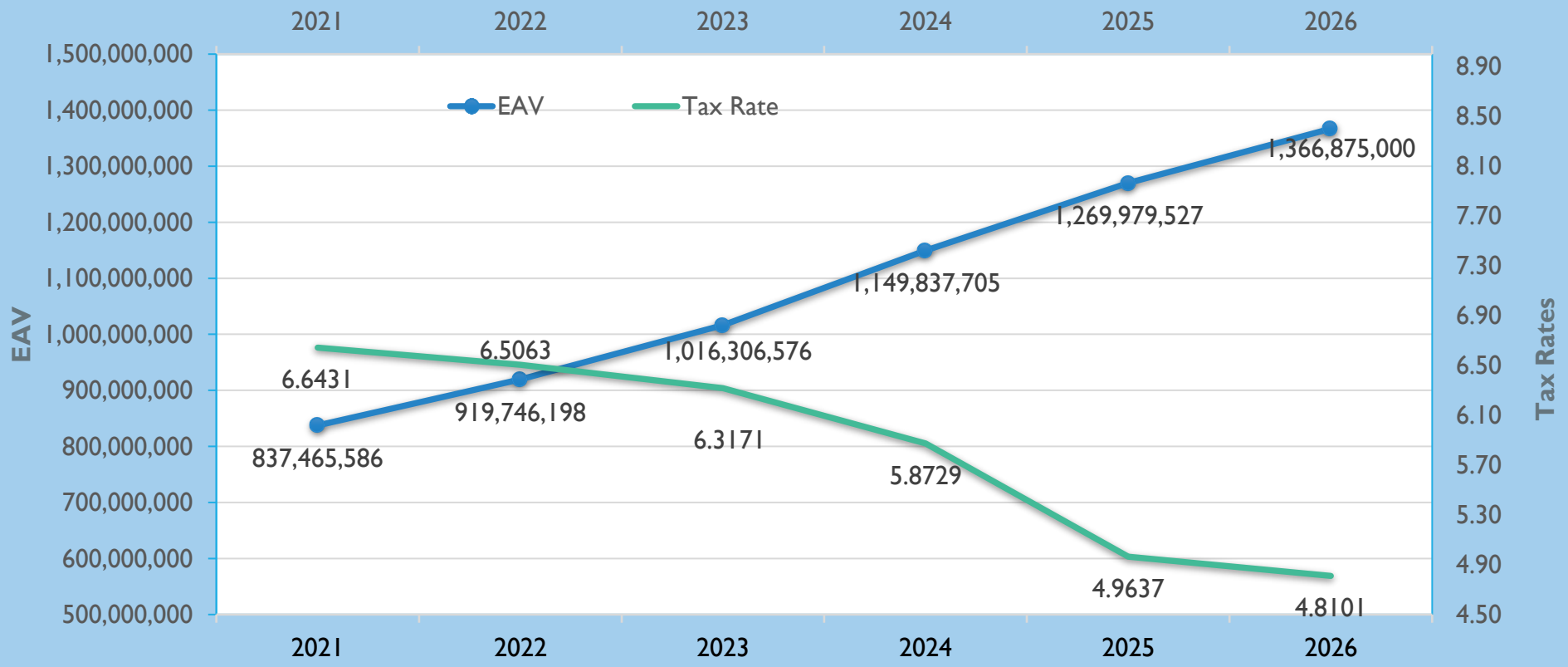
Central 301 - Truth in Taxation - Nov 2026

Post Notice on Website	11/13/2026	31	Friday
	11/14/2026	30	Saturday
	11/15/2026	29	Sunday
Board Meeting-Tentative Levy	**11/16/2026**	**28**	**Monday**
	11/17/2026	27	Tuesday
	11/18/2026	26	Wednesday
	11/19/2026	25	Thursday
	11/20/2026	24	Friday
	11/21/2026	23	Saturday
	11/22/2026	22	Sunday
Send Notice to Newspaper	**11/23/2026**	**21**	**Monday**
Tentative Levy Due	11/24/2026	20	Tuesday
	11/25/2026	19	Wednesday
	11/26/2026	18	Thursday
	11/27/2026	17	Friday
	11/28/2026	16	Saturday
	11/29/2026	15	Sunday
Publication Timeframe	**11/30/2026**	**14**	**Monday**
	12/1/2026	**13**	**Tuesday**
	12/2/2026	**12**	**Wednesday**
	12/3/2026	**11**	**Thursday**
	12/4/2026	**10**	**Friday**
	12/5/2026	**9**	**Saturday**
	12/6/2026	**8**	**Sunday**
	12/7/2026	**7**	**Monday**
	12/8/2026	6	Tuesday
	12/9/2026	5	Wednesday
	12/10/2026	4	Thursday
	12/11/2026	3	Friday
	12/12/2026	2	Saturday
	12/13/2026	1	Sunday
Board Meeting-Public Hearing Final Levy	**12/14/2026**		**Monday**
Deliver Levy to Counties	**12/15/2026**		**Tuesday**
Levy Due to Counties	12/29/2026		Tuesday

EAV History

Levy Year	EAV	New Construction	Total Tax Rate
2021	$837,465,586	$15,457,518	6.6431
2022	$919,746,198	$25,942,166	6.5063
2023	$1,016,306,576	$29,588,265	6.3171
2024	$1,149,837,705	$23,727,241	5.8729
2025	$1,269,979,527	$25,128,084	4.9637
2026	$1,366,875,000 (estimated)	$26,866,000 (estimated)	**4.8101** (estimated)

EAV and Tax Rate History



Assessor Estimated EAV Report by Tax District
Kane County

Tax Year: 2026

093 - CENTRAL SCH DIST 301

Totals	
Board of Review Abstract	1,484,148,115
- Exemptions	115,706,477
- Under Assessed	0
+ State Assessed	2,084,018
Total EAV	1,370,525,656
- Tif Increment / Ezone	288,865
Rate Setting EAV	1,370,236,791

New Construction	
Commercial	697,229
Farm	566,517
Industrial	0
Local Rail Road	0
Mineral	314,978
Residential	19,787,950
Total	21,366,674

	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
Exemption Category	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		165		1,827		8		0		3		8,785		0		10,788
Board of Review Abstract	52,153,889		128,287,360		1,796,564		0		648,623		1,301,261,679		0		1,484,148,115	
- Home Improvement	0	0	180,240	10	0	0	0	0	0	0	3,851,801	586	0	0	4,032,041	596
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		0		0		0		0		2,084,018		2,084,018	
= EAV	52,153,889	0	128,107,120	10	1,796,564	0	0	0	648,623	0	1,297,409,878	586	2,084,018	0	1,482,200,092	596
- Senior Assessment Freeze	0	0	993,745	22	0	0	0	0	0	0	5,117,466	125	0	0	6,111,211	147
- Owner Occupied	56,000	7	3,544,000	443	0	0	0	0	0	0	57,065,010	7,144	0	0	60,665,010	7,594
- Senior Citizen's	24,000	3	1,752,000	219	0	0	0	0	0	0	12,605,568	1,578	0	0	14,381,568	1,800
- Disabled Person	0	0	14,000	7	0	0	0	0	0	0	178,000	89	0	0	192,000	96
- Disabled Veteran	0	0	663,904	5	0	0	0	0	0	0	29,640,030	185	0	0	30,303,934	190
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	20,713	1	0	0	0	0	0	0	0	0	0	0	20,713	1
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Under Assessed	0		0		0		0		0		0		0		0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	34,118	0	0	0	0	0	0	0	0	0	254,747	0	0	0	288,865	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	52,039,771		121,118,758		1,796,564		0		648,623		1,192,549,057		2,084,018		1,370,236,791	

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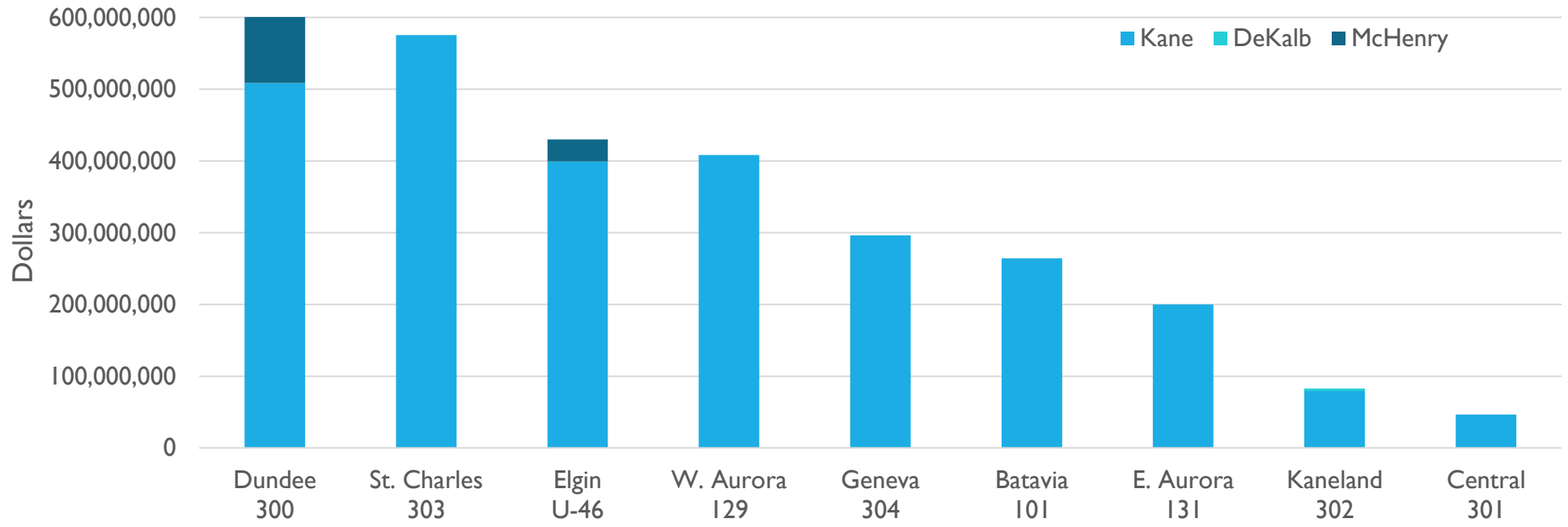
Projected EAV Analysis

Levy Year	Sept/Nov New Construction	Final New Construction	Sept/Nov EAV	Final EAV
2021	$14,054,464	$15,457,518	$838,550,585	$837,465,586
2022	$24,654,065	$25,942,166	$923,945,858	$919,746,198
2023	$20,444,746	$29,588,265	$1,020,301,971	$1,016,306,576
2024	$19,923,896	$23,727,241	$1,154,278,344	$1,149,837,705
2025	$20,221,832	$25,128,084	$1,272,510,148	$1,269,979,527
2026	$21,366,674	$26,866,000 (estimated)	$1,370,474,838	$1,366,875,000 (estimated)

Actual & Projected Variables

Actual Variables	Projected Variables
2025 Extension Base: $60,904,535	**New Construction:** $26,866,000
Consumer Price Index (CPI): 2.7%	**2026 Total EAV:** $1,366,875,000

Commercial EAV-2025 Levy



2026 LEVY CALCULATION PAGE

Original Assumptions	
Consumer Price Index	2.70%
Actual Total EAV for 2025	$1,269,979,527
timated Existing EAV % change for 2026	5.51%
Estimated Existing EAV Value for 2026	$1,340,009,056
Estimated New Property for 2026	$26,866,000
Estimated Total EAV for 2026	$1,366,875,056 *Includes New Property*
Estimated Total EAV % change for 2026	7.63% *Includes New Property*

Legend
District Assumptions & Data Entry
Calculated Values
Review Needed

Limiting Rate: (Prior Year Extension x (1+Lesser of 5% or CPI)) / (Total EAV - New Property)

Limiting Rate	4.6678
Estimated Capped Extension	$63,803,009.07

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount $	Levy Increase %	Final Levy Amount
Educational	$38,596,531.81			$40,433,357.91	$40,950,000		$40,950,000.00
Operations & Maintenance	$8,169,270.32	0.75	$10,251,562.92	$8,558,049.53	$8,700,000		$8,700,000.00
Transportation	$3,524,688.51			$3,692,430.00	$3,750,000		$3,750,000.00
Working Cash	$109,992.95	0.05	$683,437.53	$115,227.56	$110,000		$110,000.00
Municipal Retirement	$669,939.62			$701,822.34	$640,000		$640,000.00
Social Security	$649,937.46			$680,868.27	$630,000		$630,000.00
Fire Prevention & Safety *	$0.00	0.00	$0.00	$0.00	$0		$0.00
Tort Immunity	$874,927.01			$916,565.18	$975,000		$975,000.00
Special Education	$8,309,247.49	0.80	$10,935,000.44	$8,704,688.27	$8,750,000		$8,750,000.00
Leasing	$0.00	0.00	$0.00	$0.00			$0.00
	$0.00	0.00	$0.00	$0.00			$0.00

Capped Extension	$60,904,535.17	$63,803,009.07	Capped Levy	$64,505,000.00	5.91% YES
					Truth in Taxation Required
			Levy Amount Above Estimated Extension	$701,990.93	
SEDOL IMRF Extension	$0.00	Estimated SEDOL IMRF Levy $0.00 *(Lake County Only, Included in Truth in Taxation Calculation)*	SEDOL IMRF Levy	$0.00	
Bond & Interest Extension	$1,961,470.68	Estimated Bond and Interest Levy $1,942,250.00 *(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)*	Bond & Int. Levy	$1,942,250.00	-0.98%
Total Extension	$62,866,005.85		Total Levy	$66,447,250.00	5.70%

Truth in Taxation

Recommended 2026 Levy

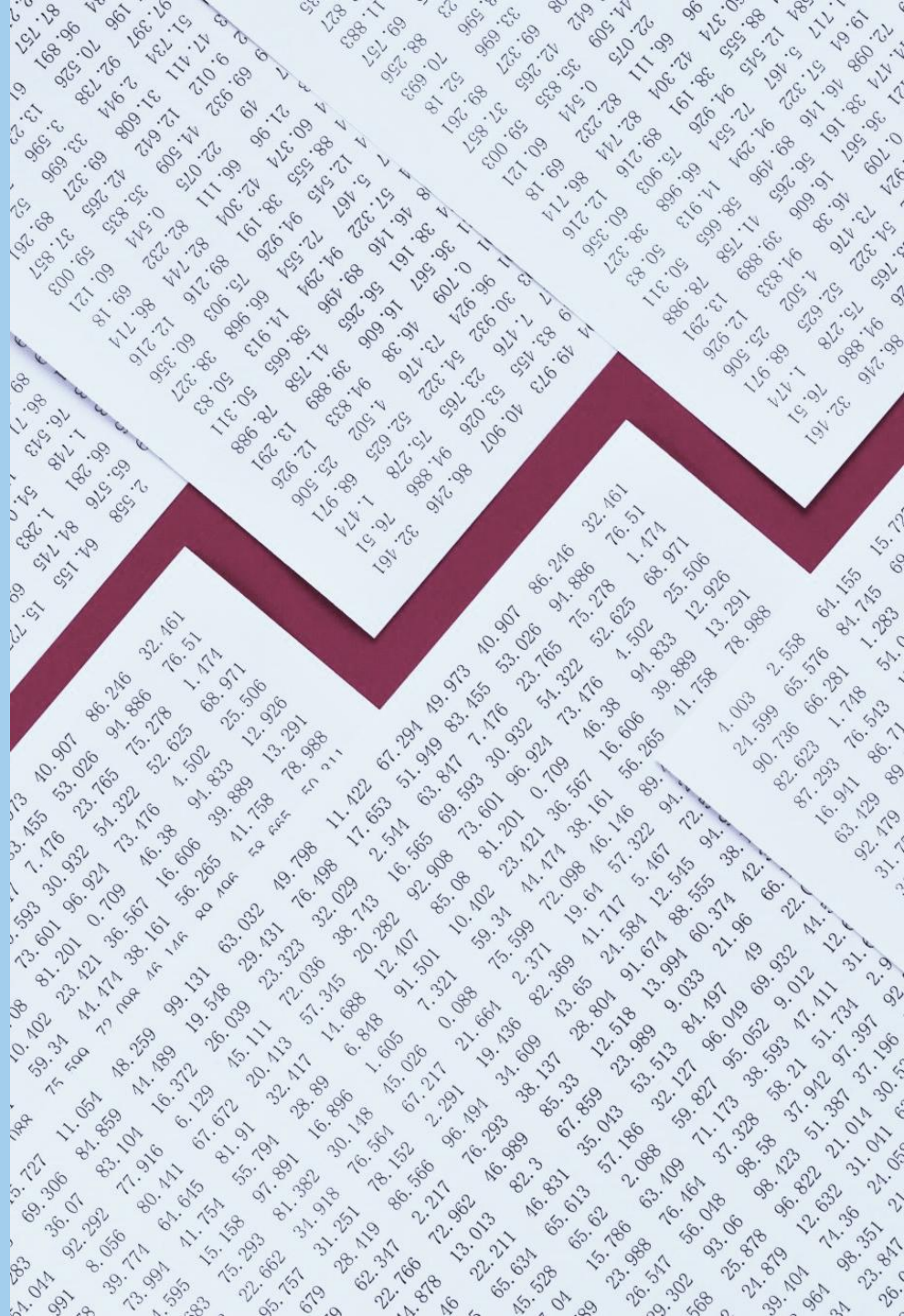
Requesting $64,505,000 (in operating funds)	Expect to receive $63,803,059 (in operating funds)	Bond & Interest Levy	Total All Funds Anticipated Increase
• 5.91% increase • Truth in Taxation hearing required	• Increase of $2,898,474	• Total $1,942,250 or .98% decrease	• Total 5.70% increase

Anticipated Tax Rates

	2026	2025
Operating Rate	$4.6680	$4.7957
Bond & Interest Rate	$0.1421	$0.1544
Total Rate	$4.8101	$4.9501

* Approximate 15 cents rate decrease over last year

If EAV is less than projected, tax rate will be higher.
If EAV is higher than projected, tax rate will be lower.



Levy Receipts Distribution

2025 Levy

December 2025

- 50% to 2026 Budget – Sept 2025
- 50% to 2027 Budget – Sept 2026

2026 Levy

December 2026

- 50% to 2027 Budget – Sept 2026
- 50% to 2028 Budget – Sept 2027

Summary



Should allow us to receive all operating dollars available to us

District will receive final notice of actual tax extension & tax rates in the spring of 2027