HOW PROPERTY TAXES ARE DETERMINED

WITHIN A TAX CAPPED DISTRICT

ESTIMATED 2027 PROPERTY TAX 2026 LEVY

2026 Tax Estimate

2025 Tax Received $5,840,871.49

CPI 2.70% (December of 2025)

1.027 X $5,840,871.49 = $5,998,575.02

Est. EAV Increase 6.76% (From Winfield Assessor)

From $224,062,893 To $239,209,545

$5,998,575.02 / $239,209,545 = 0.0250767

Adjusted For $100 Equalized = 2.5077

NEW PROPERTY VALUE

New Construction Estimate = $1,000,000

(Construction Number From Winfield Assessor = $395,570

Total New Property = $1,000,000

$1,000,000* *0.0250767* = $25,077 (In New Property)

Prior Property Tax Years

LEVY	RECEIPT	TOTAL PROPERTY TAX	DIFFERENCE FROM PRIOR YR	EXIST TAX INC.	NEW TAX INC.
2025	2026	$5,840,871	$179,567	$154,490	25,077
2024	2025	$5,661,304	$203,999	$177,923	26,076
2023	2024	$5,457,305	$265,688	$224,046	41,642
2022	2023	$5,191,617	$250,129	$207,428	42,701
2021	2022	$4,941,488	$126,160	$113,767	$12,393
2020	2021	$4,815,328	$120,677	$65,367	$55,310
2019	2020	$4,694,651	$91,707	$83,111	$8,596
2018	2019	$4,602,944	$102,068	$87,456	$14,612
2017	2018	$4,500,876	$101,345	$94,614	$6,731
2016	2017	$4,399,531	$46,075	$30,266	$15,809
2015	2016	$4,353,456	$61,323	$34,827	$26,496
2014	2015	$4,292,133	$110,223	$62,728	$47,495
2013	2014	$4,181,910	$122,624	$69,008	$53,616

Levy Amount

$5,998,575 From Existing Property
$25,077 From Estimated New Property
$109,348 (Unknown Percentage Factor and Ensuring All Tax Dollars Are Captured)

Total Levy Amount= $6,133,000

Fund Distribution

	2025 Extension	2026 Levy
Education	$4,424,569.95	$4,585,000
O&M	$668,603.67	$774,000
IMRF	$103,292.99	$107,000
Transportation	$49,293.84	$50,000
Special Ed	$491,818.05	$510,000
Social Security	$103,292.99	$107,000
Total Cap	$5,825,187.09	$6,133,000
Bond & Interest	$797,663.90	$786,900
Total Without Aggregate	$6,638,535.39	$6,919,900
Aggregate Refunds	$15,684.40	$ Unknown Until Extension Is Received
Grand Total	$6,654,219.79	$ TBD

Fund Balance Disclosure

June 30th, 2026		October 31st, 2026	
Fund 10	$4,916,937.06	Fund 10	$6,194,282.93
Fund 20	$98,800.91	Fund 20	$164,439.06
Fund 30	$439,079.01	Fund 30	$812,366.64
Fund 40	$97,741.08	Fund 40	$86,700.11
Fund 50	$104,005.64	Fund 50	$155,268.86
Fund 60	$295,021.34	Fund 60	$283,075.33
Fund 70	$540,923.12	Fund 70	$543,458.42
TOTAL	$6,492,508.16	TOTAL	$8,239,591.35

**Please note that October 1st tends to be annually our cash high balance point each year. May 31st tends to be our cash low for the year.*