

Special Agenda

Date: Thursday, December 18, 2025

Meeting: Levy Hearing as per OMA and 5ILCS120/2c

Time: 7:15 PM

Location: District Office
650 Dr. John Burkey Drive
Door 2
Algonquin, IL 60102

Mission Statement: Our learning community will inspire, challenge and empower all students always.

Board of Education Members: President, Mr. Paul Troy; Vice President, Mr. Sean Cratty; Secretary, Mrs. Melissa Maiorino; Mr. Andy Bittman; Mr. Rich Bobby; Mr. Andy Fekete; Mrs. Laura Murray

Agenda

All times are approximate. D=Discussion, R=Report, A=Action

1. Call to order the Levy Hearing for December 18, 2025, at 7:15 p.m.

A quorum must be met.

Roll Call: Mr. Bittman, Mr. Bobby, Mr. Cratty, Mr. Fekete, Mrs. Maiorino, Mrs. Murray, Mr. Troy

Roll Call: Ayes / Absent / Motion _____

2. **Testimony for 2025 Levy** (Mr. Altmayer) 2

Mr. Altmayer will present the 2025 Property Tax Levy, to be approved at the Regular Board meeting.

3. **Public Comment**

As per Policy 2:230, public comments can be made during this portion of the meeting. The members of the public and district employees may comment on or ask questions of the Board, subject to reasonable constraints.

4. **Adjournment (A)** (Mr. Troy)

Motion to adjourn the meeting at _____ p.m.

Voice Call: Ayes /Nays /Motion _____



Huntley Community School District 158

650 Dr. John Burkey Drive (formerly Academic Drive)
Algonquin, Illinois 60102
(847) 659-6158 • huntley158.org

To: Board of Education and Administration
From: Mark Altmayer, Chief Financial Officer
Date: December 18, 2025
Subject: **2025 Preliminary Tax Levy**
Board of Education Meeting, December 18, 2025

General

For your review there are several documents that will help guide you through the 2025 Tax Levy.

Attachment A – McHenry & Kane Assessor PRELIMINARY Estimated EAV Reports

Attachment B – 2025 Levy Calculation Page – Ballooned. See Tax Levy Summary below.

Attachment C – Certificate of Tax Levy – (Signatures required after final Board approval in December)

Attachment D - 2025 Levy Calculation Page – Not Ballooned. See Tax Levy Summary below.

Attachment E – Historical Tax Levy Extension Worksheet by Fund – Includes Estimated Tax Rates for Levy Year 2025

District's Recommendation

Administration is recommending extending the 2025 Levy with the increase of 2.9% Consumer Price Index (CPI) in accordance with the Property Tax Extension Limitation Law (PTELL). See below.

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year...". For 2025, CPI was 2.9%. In accordance with PTELL, the CPI to be used for computing the extension limitation is 2.9%.

With the tax extension calculated using the 2.9% rate for Levy Year 2025 (tax bills paid in 2026), excluding new construction, the District will extend approximately \$2.47M in additional operating property taxes in accordance with PTELL. As a result of estimated \$60M in new construction, approximately \$2.35M will be levied, which has no impact on existing homeowners.

With the extension increase of 2.9%, combined with the District's bond and interest payments levied, a homeowner with a \$300,000 home will see an approximate \$135 increase in the property tax bill for the school district. ***Please note, exclusive of the 2.9%, taxpayers should be aware that individual bills may go up or down based on individual assessments as determined by the township assessor, and/or fluctuations of apportionment between Kane and McHenry Counties.***

Truth in Taxation

In accordance with the Truth in Taxation law – A school district proposing to increase its aggregate levy more than 105% of its prior year’s extension must publish notice prior to such a hearing as required by law. As such, with the CPI extension rate at 2.9% combined with new construction and the ballooning of the levy at 1.0% (to cover the estimate on new construction), the District’s aggregate levy will be more than 105% of prior year’s extension, thus requiring a levy hearing.

The 2025 Tax Levy Summary as well as the timeline of the levy process follows:

- Levy Hearing - Thursday, December 18, 2025 – Request under separate cover
- 2025 Property Tax Extensions Approval at Regular Board Meeting - Thursday, December 18, 2025
- File Certificate of Tax Levy with county clerks no later than the last Tuesday in December.

Tax Levy Summary

Using the McHenry and Kane County assessor estimated EAV reports with new construction, the levy year 2025 EAV (before Board of Review) is expected to increase 10.5% to approximately \$2.30B from \$2.085B in levy year 2024. ***EAV less new construction approximates \$2.24B, and reflects an estimated 7.42% increase in home/property value.***

Estimated new construction, which approximates \$60M, increased from prior year’s \$50.7M, driven by an increase in residential property in McHenry County. Preliminary new construction at \$60M represents additional taxes to the District approximating \$2.35M. Again, please note that this is an estimated new construction number that may change.

Kane County’s EAV including new construction, representing approximately 20% of the overall assessed value of the District, is estimated to increase 7.8% from \$422.3M to \$455.4M. Estimated new construction, decreased from \$19.6M in levy year 2024 to approximately the current \$2.94M estimate for levy year 2025. Please note that prior year’s new construction was primarily driven by an increase in commercial and industrial property.

McHenry County’s EAV including current year’s new construction, is estimated to increase 11.0% from \$1,664B to \$1,845B. Estimated new construction, driven by residential property, has increased from prior year’s actual of \$31.4M to this year’s estimate of \$57.08M.

Primarily driven by the increase in preliminary assessed values, combined with the 2.9% extension rate, the operating funds capped tax rate is expected to decrease (4.16%) to approximate \$3.91, down from last year’s \$4.08.



Consistent with prior year, the 2025 levy is ballooned so that if new construction comes in higher than the estimated \$66.0M, the levy request will be enough to cover any underestimate by the county on new construction. With a 1.0% balloon, the levy is in excess of the current estimated extension by approximately \$899k. Although highly unlikely, this overestimate will cover the District on an additional \$23.0M of new construction.

RECOMMENDATION

Administration recommends the Board of Education approve the 2025 Tax Levy at the December 18th Regular Board Meeting.

Illinois Dept. of Revenue
History of CPI's Used for the PTELL
01/15/2025

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026

Assessor Estimated EAV Report by Tax District McHenry County

Totals		Board of Review Abstract		2,050,910,356		New Construction		1,316,859	
- Exemptions		- Under Assessed		197,405,603		Farm		351,264	
+ State Assessed		+ State Assessed		1,190,683		Local Rail Road		0	
Total EAV		- TIF Increment / Ezone		1,854,695,436		Mineral		0	
		Rate Setting EAV		9,260,183		Residential		55,415,872	
				1,845,435,253		Total		57,083,995	

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		267		498		143		0		3		15,239		0		16,150
Board of Review Abstract	70,947,662		31,431,693		32,248,096		0		122,799		1,916,160,106		0		2,050,910,356	
- Home Improvement	0	0	86,157	4	0	0	0	0	0	0	404,446	75	0	0	490,603	79
- 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	0	0	0	0	0	0	0	0	0	0
= EAV	70,947,662	0	31,345,536	4	32,248,096	0	0	0	122,799	0	1,915,755,660	77	1,190,683	0	2,051,610,436	81
- Senior Assessment Freeze	0	0	385,020	9	0	0	0	0	0	0	24,733,380	618	0	0	25,118,400	627
- Owner Occupied	24,000	3	928,000	116	8,000	1	0	0	0	0	105,958,799	13,354	0	0	106,918,799	13,474
- Senior Citizen's	0	0	400,000	50	0	0	0	0	0	0	27,889,250	3,493	0	0	28,289,250	3,543
- Disabled Person	0	0	2,000	1	0	0	0	0	0	0	484,000	232	0	0	486,000	233
- Disabled Veteran	0	0	249,999	1	0	0	0	0	0	0	35,767,822	294	0	0	36,017,821	295
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	5,000	1	0	0	5,000	1
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	99,730	1	0	0	0	0	0	0	0	0	0	0	0	99,730	1	
- Under Assessed	0	0	0	0	0	0	0	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	7,612,886	0	0	0	519,875	0	0	0	0	0	1,127,422	0	0	0	9,260,183	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	63,211,046		29,380,517		31,720,221		0		122,799		1,719,809,987		1,190,683		1,845,435,253	

Assessor Estimated EAV Report by Tax District Kane County

Totals		New Construction	
Board of Review Abstract	530,570,251		1,512,558
- Exemptions	75,289,695		0
- Under Assessed	0		0
+ State Assessed	155,549		0
Total EAV	455,436,105		0
- Tif Increment / Ezone	0		1,428,060
Rate Setting EAV	455,436,105		2,940,618

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		209		83		35		0		0		0		0		3,911
Board of Review Abstract	87,313,236		4,125,429		27,691,916			0		0	411,439,670		0		530,570,251	
- Home Improvement											174,839				174,839	
- Veteran's																
+ State Assessed															155,549	
= EAV	87,313,236		4,125,429		27,691,916			0		0	411,264,831		27		530,550,961	
- Senior Assessment Freeze											20,922,846		514		20,922,846	
- Owner Occupied			64,000								24,856,000		3,107		24,920,000	
- Senior Citizen's			24,000								19,371,658		2,426		19,395,658	
- Disabled Person											154,000		77		154,000	
- Returning Veteran											9,722,352		94		9,722,352	
- Natural Disaster																
- Fraternal Freeze																
- Vet Freeze																
- Under Assessed																
- E-Zone																
- TIF																
- Drainage																
= Taxable Value	87,313,236		4,037,429		27,691,916			0		0	336,237,975		155,549		455,436,105	

2025 LEVY CALCULATION PAGE

Original Assumptions

Legend

Consumer Price Index	2.90%
Actual Total EAV for 2024	\$2,085,997,950

District Assumptions & Data Entry
Calculated Values
Review Needed

Limiting Rate: $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI}))$
 (Total EAV - New Property)

Estimated Existing EAV % change for 2025	7.42%
Estimated Existing EAV Value for 2025	\$2,240,778,998

Estimated New Property for 2025	\$60,024,613
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Limiting Rate	3.9102
Estimated Capped Extension	\$89,966,000.76

Estimated Total EAV for 2025	\$2,300,803,611	<i>Includes New Property</i>
Estimated Total EAV % change for 2025	10.30%	<i>Includes New Property</i>

	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	\$62,543,850.76			\$66,081,594.94	\$68,611,790	1.00%	\$69,297,908.00
Operations & Maintenance	\$9,023,130.15	0.00	\$0.00	\$9,533,516.47		1.00%	\$9,628,852.00
Transportation	\$4,279,716.83			\$4,521,795.68	\$2,000,000	1.00%	\$2,020,000.00
Working Cash	\$515,929.87	0.00	\$0.00	\$545,113.04		1.00%	\$550,565.00
Municipal Retirement	\$2,216,414.54			\$2,341,784.30	\$1,600,070	1.00%	\$1,616,070.00
Social Security	\$1,354,542.77			\$1,431,161.43	\$2,164,475	1.00%	\$2,186,119.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$5,215,996.15	0.00	\$0.00	\$5,511,034.91		1.00%	\$5,566,146.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

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Truth in Taxation

Capped Extension	\$85,149,581.07
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\$89,966,000.76

Capped Levy	\$90,865,660.00	6.71%	YES
			<i>Truth in Taxation Required</i>

Levy Amount Above Estimated Extension	\$899,659.24
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SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy \$0.00
(Lake County Only, Included in Truth in Taxation Calculation)

SEDOL IMRF Levy	\$0.00
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Bond & Interest Extension	\$10,231,902.83
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Estimated Bond and Interest Levy \$10,399,501.00
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy	\$10,399,501.00	1.64%
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Total Extension	\$95,381,483.90
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Total Levy	\$101,265,161.00	6.17%
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Original:
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

Table with 3 columns: District Name (Huntley Community School District 158), District Number (158), County (McHenry, Cook)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$69,297,908), Operations & Maintenance (\$9,628,852), Transportation (\$2,020,000), Working Cash (\$550,565), Municipal Retirement (\$1,616,070), Social Security (\$2,186,119), Fire Prevention & Safety (\$0), Tort Immunity (\$0), Special Education (\$5,566,146), Leasing (\$0), Other (\$0), Total Levy (\$90,865,660)

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 69,297,908 dollars to be levied as a special tax for educational purposes; and
the sum of 9,628,852 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 2,020,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 550,565 dollars to be levied as a special tax for a working cash fund; and
the sum of 1,616,070 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 2,186,119 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 5,566,146 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year 2025

Signed this [Day] day of [Month] 2025. (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them.

Number of bond issues of said school district that have not been paid in full 6

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 158, McHenry, Cook County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2025, is \$

(Signature of County Clerk)

(Date)

(County)

2025 LEVY CALCULATION PAGE

Original Assumptions

Legend

Consumer Price Index	2.90%
Actual Total EAV for 2024	\$2,085,997,950

District Assumptions & Data Entry
Calculated Values
Review Needed

Limiting Rate: $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI}))$
 $(\text{Total EAV} - \text{New Property})$

Estimated Existing EAV % change for 2025	7.42%
Estimated Existing EAV Value for 2025	\$2,240,778,998

Estimated New Property for 2025	\$60,024,613
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Limiting Rate	3.9102
Estimated Capped Extension	\$89,966,000.76

Estimated Total EAV for 2025	\$2,300,803,611	<i>Includes New Property</i>
Estimated Total EAV % change for 2025	10.30%	<i>Includes New Property</i>

	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	\$62,543,850.76			\$66,081,594.94	\$68,611,790		\$68,611,790.00
Operations & Maintenance	\$9,023,130.15	0.00	\$0.00	\$9,533,516.47			\$9,533,517.00
Transportation	\$4,279,716.83			\$4,521,795.68	\$2,000,000		\$2,000,000.00
Working Cash	\$515,929.87	0.00	\$0.00	\$545,113.04			\$545,114.00
Municipal Retirement	\$2,216,414.54			\$2,341,784.30	\$1,600,070		\$1,600,070.00
Social Security	\$1,354,542.77			\$1,431,161.43	\$2,164,475		\$2,164,475.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$5,215,996.15	0.00	\$0.00	\$5,511,034.91			\$5,511,035.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

Truth in Taxation

Capped Extension	\$85,149,581.07
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\$89,966,000.76

Capped Levy	\$89,966,001.00	5.66%	YES
			<i>Truth in Taxation Required</i>

Levy Amount Above Estimated Extension	\$0.24
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SEDOL IMRF Extension	\$0.00
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Estimated SEDOL IMRF Levy \$0.00
(Lake County Only, Included in Truth in Taxation Calculation)

SEDOL IMRF Levy	\$0.00
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Bond & Interest Extension	\$10,231,902.83
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Estimated Bond and Interest Levy \$10,399,501.00
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)

Bond & Int. Levy	\$10,399,501.00	1.64%
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Total Extension	\$95,381,483.90
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Total Levy	\$100,365,502.00	5.23%
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Huntley Community School District 158
 Property Tax Levy
 2025 Levy

% Chg in EAV 8.078%

% Chg in EAV 9.258%

% Chg in EAV 13.593%

% Chg in EAV 10.298%

EAV
 New Growth

1,680,763,232
26,253,581

1,836,371,195
31,487,339

2,085,997,950
50,729,836

2,300,803,611
60,024,613

Fund	
Education	
Bond & Interest	
Operations & Maintenance	
IMRF	
Transportation	
Working Cash	
Life Safety	
Special Education	
Revenue Recapture (PTELL/Cert of Error Bill)	
Social Security	
Operating Funds Capped	
Total	

2022 Levy Actual Extension	
Rate	Actual
3.287048	55,247,494
0.661345	11,115,638
0.558105	9,380,424
0.116486	1,957,854
0.141036	2,370,481
0.027115	455,739
0.000000	0
0.274131	4,607,493
0.009717	163,313
0.071189	1,196,519
4.475110	75,216,003
5.146171	86,494,954

2023 Levy Actual Extension	
Rate	Actual
3.214050	59,021,888
0.605378	11,116,996
0.463687	8,515,014
0.113899	2,091,608
0.219929	4,038,713
0.026513	486,877
0.000000	0
0.268044	4,922,283
0.008368	153,662
0.069608	1,278,261
4.375730	80,354,644
4.989476	91,625,302

2024 Levy Actual Extension	
Rate	Actual
2.998270	62,543,850
0.490504	10,231,901
0.432557	9,023,130
0.106252	2,216,414
0.205164	4,279,717
0.024733	515,929
0.000000	0
0.250048	5,215,996
0.011879	247,789
0.064935	1,354,543
4.081959	85,149,579
4.584341	95,629,269

2025 Levy Estimated Extension	
Rate	Actual
2.982079	68,611,790
0.451994	10,399,501
0.414356	9,533,517
0.069544	1,600,070
0.086926	2,000,000
0.023692	545,114
0.000000	0
0.239527	5,511,035
0.000000	0
0.094075	2,164,475
3.910199	89,966,001
4.362193	100,365,502