Original: X
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
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.

District Name	District Number	County
Cuba Community Unit School District	#3	Fulton

Amount of Levy

Educational	$ 2,705,625	**Fire Prevention & Safety ***	$ 41,625
Operations & Maintenance	$ 416,250	**Tort Immunity**	$ 260,000
Transportation	$ 166,500	**Special Education**	$ 33,300
Working Cash	$ 41,625	**Leasing**	$ 41,625
Municipal Retirement	$ 140,000	**Other**	$
Social Security	$ 109,000	**Other**	$
		Total Levy	$ 3,955,550

* 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 2,705,625 dollars to be levied as a special tax for educational purposes; and
the sum of 416,250 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 166,500 dollars to be levied as a special tax for transportation purposes; and
the sum of 41,625 dollars to be levied as a special tax for a working cash fund; and
the sum of 140,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 109,000 dollars to be levied as a special tax for social security purposes; and
the sum of 41,625 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 260,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 33,300 dollars to be levied as a special tax for special education purposes; and
the sum of 41,625 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 _____ dollars to be levied as a special tax for _____; and
the sum of _____ dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____.

Signed this 14th day of December 20 26.

_____
(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. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 1.

(Detach and Return to School District)

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

_____
(Signature of County Clerk)

_____
(Date)

_____
(County)

Levy Worksheet for 2026 Tax Levy

(Payable in 2027-2028 School Year)

Non-PTELL Districts

1

		Manual Entry
2025 Actual EAV		$ 80,126,289
Est. % Increase		0.0%
2026 Estimated EAV	*(Rate Setting)*	$ 83,250,000
Est. $ Increase		$ 3,123,711

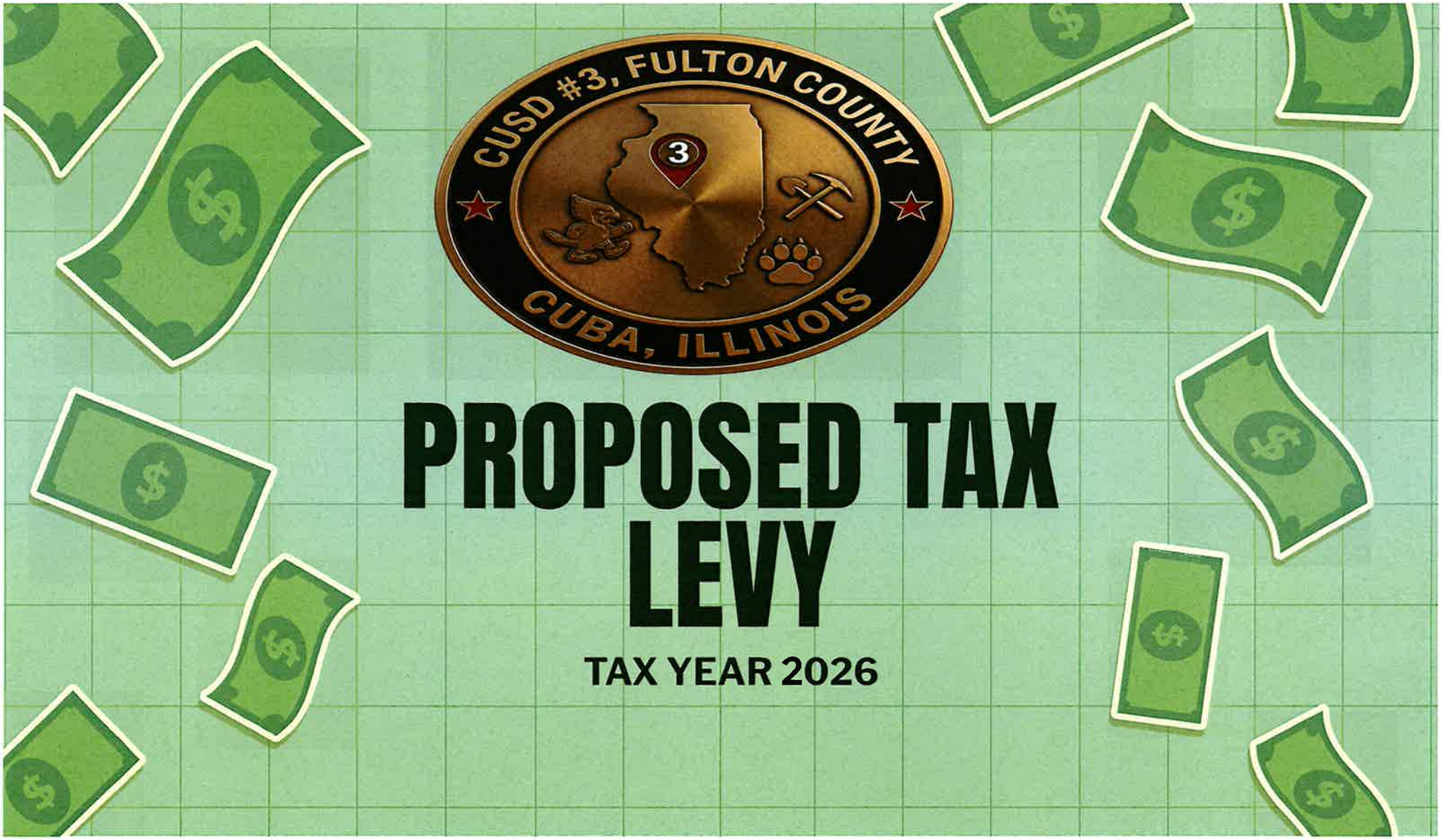
Set tax rate
As Needed tax rate
Truth-in-Taxation %
Levy Certificate #s

LEVY FUND	*(manual entry)* 2025 ACTUAL EXTENSION	*(manual entry)* 2025 ACTUAL RATES	*(manual entry)* 2026 PROPOSED EXTENSION	*(manual entry)* 2026 PROPOSED RATES	*(manual entry)* 2026 PROPOSED LEVY	2026 PROPOSED $ INCREASE	2026 PROPOSED % INCREASE
Education	$ 2,604,104.39	3.2500	$ 2,705,625.00	3.2500	$ 2,705,625	$ 101,521	3.90%
O&M	$ 400,631.45	0.5000	$ 416,250.00	0.5000	$ 416,250	$ 15,619	3.90%
Transportation	$ 160,252.58	0.2000	$ 166,500.00	0.2000	$ 166,500	$ 6,247	3.90%
Working Cash	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
IMRF	$ 130,044.97	0.1623	$ 140,000.00	0.1682	$ 140,000	$ 9,955	7.66%
Social Security	$ 28,044.20	0.0350	$ 109,000.00	0.1309	$ 109,000	$ 80,956	288.67%
Life Safety	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
Tort	$ 304,079.27	0.3795	$ 260,000.00	0.3123	$ 260,000	$ (44,079)	-14.50%
Special Ed.	$ 32,050.52	0.0400	$ 33,300.00	0.0400	$ 33,300	$ 1,249	3.90%
Lease	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
Prior Year Adjustmer	$ -	0.0000					
TOTAL LEVY	$ 3,779,396.80	4.7168	$ 3,955,550.00	4.7514	$ 3,955,550	$ 176,153	104.66%
	(Total Extension) *(oranges)*				*Balloon if desired* *(apples)*		*(apples/oranges)*

Not on Tax Levy Certificate - Discussion only

BONDS	$ 202,399.01	0.2526	$ 205,971.00	0.2474	$ 205,971.00	$ 3,571.99	1.76%

2025 Actual Total Tax Rate *w/bonds*	4.9694	2026 Estimated Total Tax Rate *w/bonds*	4.9988	Estimated Difference in Total Tax Rate *w/bonds*	0.0294



PROPOSED TAX LEVY

TAX YEAR 2026

FUND BALANCES AS OF OCTOBER 31, 2026

_Fund Balance Report

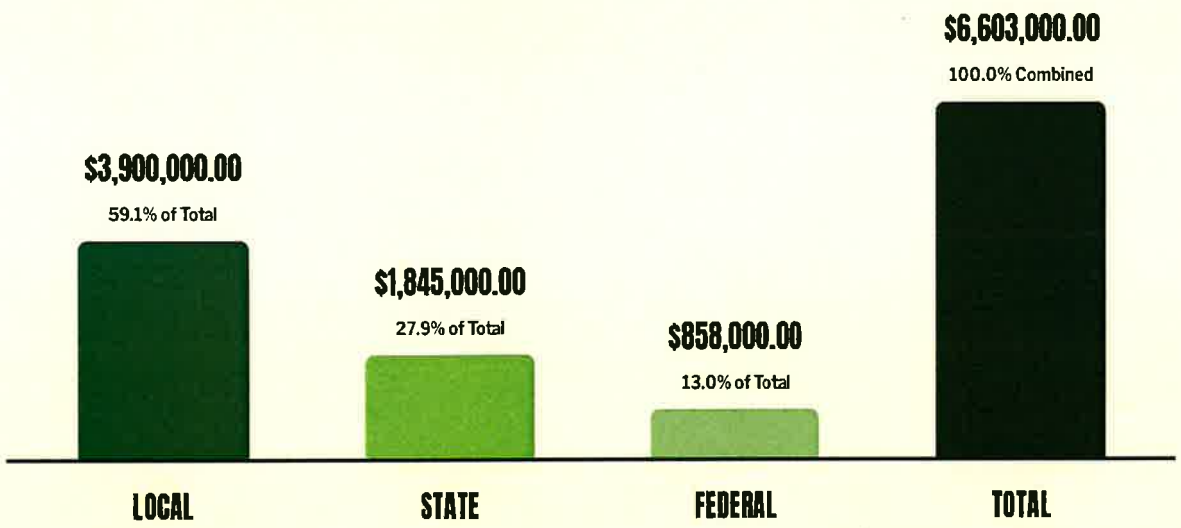
Date Range: 7/1/2026 to 10/31/2026

Printed: 11/03/2026 1:47:01PM
Community Unit School Dist. #3

Education Fund 10

Account Number	Description	Month's Expense	Month's Revenue	Year to Date Expense	Year to Date Revenue	Fund Balance Change	Starting Balance	Current Balance
10	Education Fund	464,157.98	239,832.65	1,660,534.77	1,823,340.57	162,805.80	3,176,999.97	3,339,805.77
15	Psychological Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Oper, Build, & Maint Fund	53,802.16	103,367.17	215,339.74	260,676.15	45,336.41	1,046,678.93	1,092,015.34
30	Debt Service Fund or Fund Group	0.00	1,419.48	0.00	71,985.71	71,985.71	172,521.11	244,506.82
40	Transportation Fund	35,753.49	3,130.21	228,276.43	119,397.42	(108,879.01)	295,467.69	186,588.68
50	I.M.R.F.	12,453.70	18,426.14	48,585.17	63,694.78	15,109.61	97,607.09	112,716.70
51	Social Security/Medicare	13,415.77	3,636.36	51,288.93	14,428.36	(36,860.57)	136,740.26	99,879.69
60	Capital Projects Fund or Fund Group	0.00	25,711.99	299,596.63	104,042.92	(195,553.71)	372,069.70	176,515.99
70	Working Cash Fund	0.00	747.92	0.00	15,702.61	15,702.61	296,005.98	311,708.59
80	Tort Immunity and Judgment Fund	15,151.47	2,201.62	178,211.93	108,380.84	(69,831.09)	364,735.49	294,904.40
90	Capital Improvement Fund	0.00	611.10	4,287.50	15,279.80	10,992.30	204,966.31	215,958.61
	Report Total:	594,734.57	399,084.64	2,686,121.10	2,596,929.16	(89,191.94)	6,163,792.53	6,074,600.59

FY 26 REVENUES



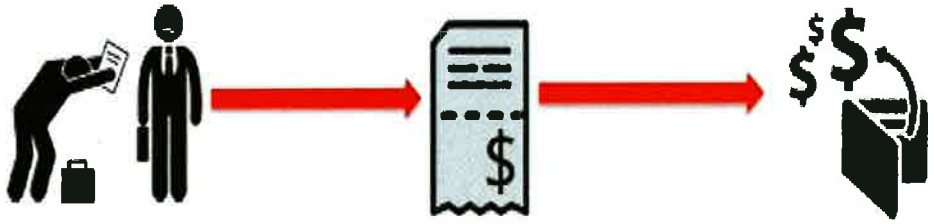
Key Definitions

LEVY is the local government taxing district's request to the county for property taxes.
LEVY = ASK

VS

Extension is the total amount of property taxes billed on the behalf of local government taxing districts.
EXTENSION = GIVE

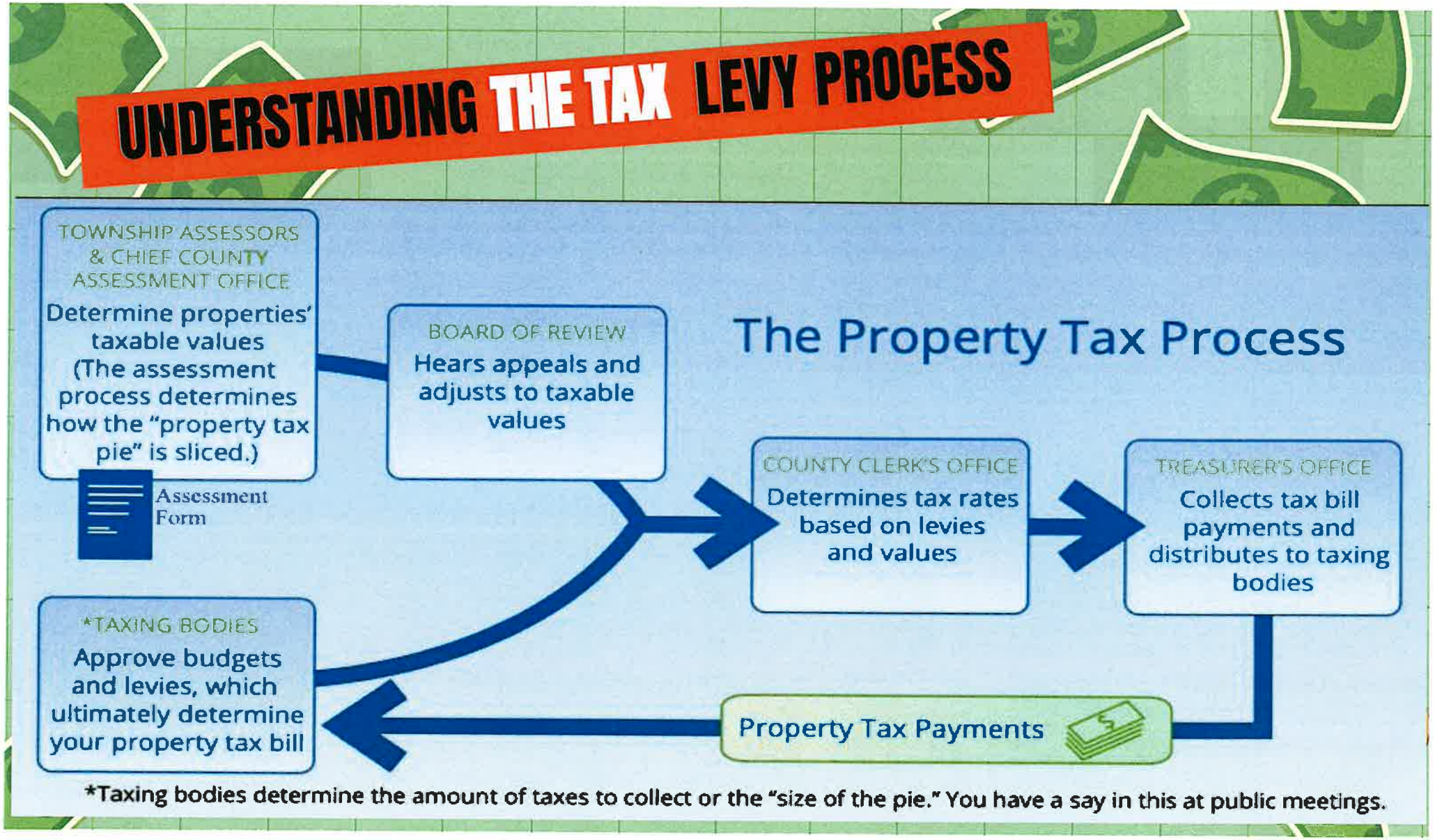
Levy → **Extension** → **Collections/Distributions**



Your tax extension might be lower or higher than your levy for a variety of reasons.

Collections/Distributions will be some percentage of your tax extension.

UNDERSTANDING THE TAX LEVY PROCESS



*Taxing bodies determine the amount of taxes to collect or the "size of the pie." You have a say in this at public meetings.

Levy Worksheet for 2025 Tax Levy
(Payable in 2026-2027 School Year)
Non-PTELL Districts

		Manual Entry
24 Actual EAV		$ 72,018,494
t. % Increase		
25 Estimated EAV	(Rate Setting)	$ 82,000,000
t. $ Increase		$ 9,981,506

Set tax rate
As Needed tax rate
Truth-in-Taxation %
Levy Certificate #s

LEVY FUND	(manual entry) 2024 ACTUAL EXTENSION	(manual entry) 2024 ACTUAL RATES	(manual entry) 2025 PROPOSED EXTENSION	(manual entry) 2025 PROPOSED RATES	(manual entry) 2025 PROPOSED LEVY	2025 PROPOSED $ INCREASE	202 PROPOSE % INCREAS
lucation	$ 2,126,346.04	2.9525	$ 2,665,000.00	3.2500	$ 2,665,000	$ 538,654	25.33%
&M	$ 327,180.02	0.4543	$ 410,000.00	0.5000	$ 410,000	$ 82,820	25.31%
ansportation	$ 130,857.60	0.1817	$ 164,000.00	0.2000	$ 164,000	$ 33,142	25.33%
orking Cash	$ 32,768.41	0.0455	$ 41,000.00	0.0500	$ 41,000	$ 8,232	25.12%
RF	$ 135,035.00	0.1875	$ 130,000.00	0.1585	$ 130,000	$ (5,035)	-3.73%
cial Security	$ 120,054.00	0.1667	$ 28,000.00	0.0341	$ 28,000	$ (92,054)	-76.68%
e Safety	$ 32,768.41	0.0455	$ 41,000.00	0.0500	$ 41,000	$ 8,232	25.12%
rt	$ 391,060.00	0.5430	$ 304,000.00	0.3707	$ 304,000	$ (87,060)	-22.26%
ecial Ed.	$ 26,214.73	0.0364	$ 32,800.00	0.0400	$ 32,800	$ 6,585	25.12%
ase	$ 28,015.19	0.0389	$ 41,000.00	0.0500	$ 41,000	$ 12,985	46.35%
ior Year Adjustment	$ -	0.0000					
TAL LEVY	$ 3,350,299.41	4.6520	$ 3,856,800.00	4.7034	$ 3,856,800	$ 506,501	115.12%

Not on Tax Levy Certificate - Discussion only

ONDS	$ 199,995.36	0.2777	$ 202,365.00	0.2468	$ 202,365.00	$ 2,369.64	1.18%
	2024 Actual Total Tax Rate *w/bonds*	4.9297	2025 Estimated Total Tax Rate *w/bonds*	4.9502	Estimated Difference in Total Tax Rate	0.0205	

Current Estimated EAV

11/03/2026 08:37:38 PM

Tax Year: 2026

S003 - UNIT 3 CUBA SCHOOL

Assessor Estimated EAV Report by Tax District
Fulton County

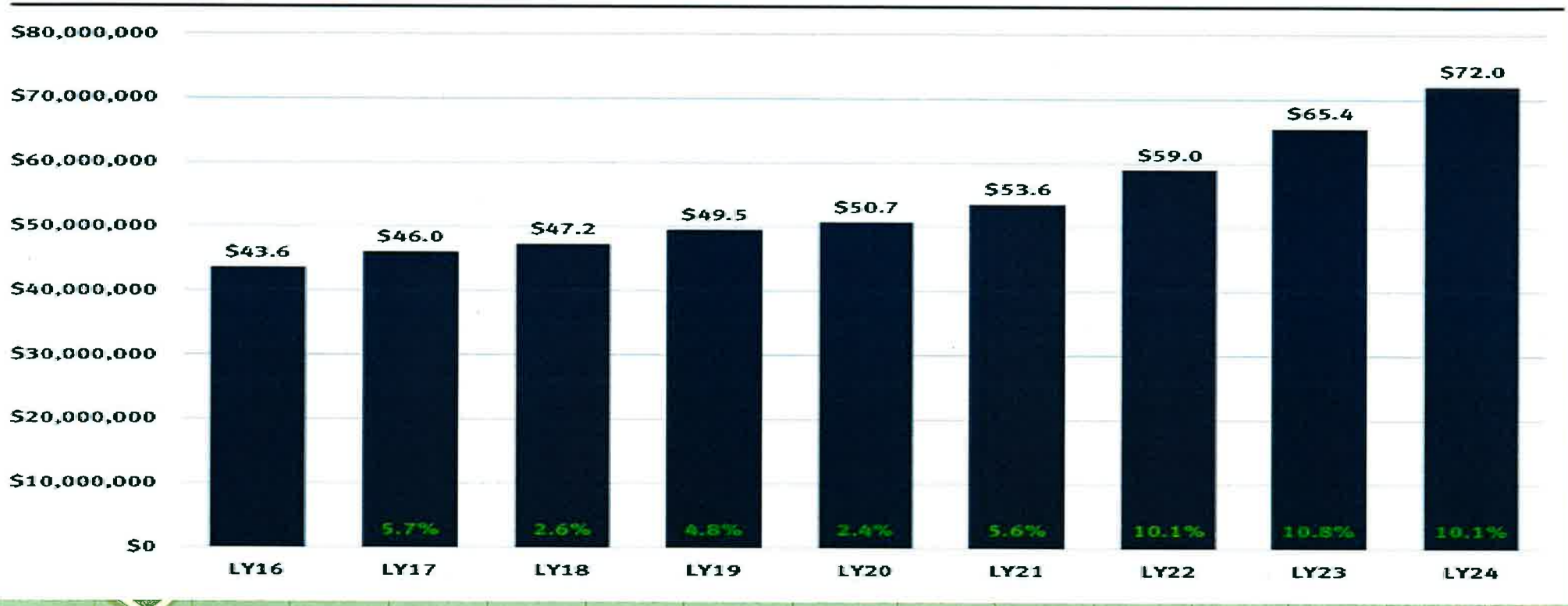
Totals	
Board of Review Abstract	95,035,710
- Exemptions	12,507,360
- Under Assessed	0
+ State Assessed	20,304
Total EAV	82,548,654
- Tif Increment / Ezone	456,290
Rate Setting EAV	82,092,364

New Construction	
Commercial	13,160
Farm	372,310
Industrial	0
Local Rail Road	0
Mineral	0
Residential	183,960
Total	569,430

Exemption Category	Commercial Value	Commercial Count	Farm Value	Farm Count	Industrial Value	Industrial Count	Local Rail Road Value	Local Rail Road Count	Mineral Value	Mineral Count	Residential Value	Residential Count	State Rail Road Value	State Rail Road Count	Totals Value	Totals Count
Parcel Count		92		1,256		16		7		0		1,805		0		3,176
Board of Review Abstract	3,235,200		39,941,460		511,390		41,040		0		51,306,620		0		95,035,710	
- Home Improvement	0	0	88,590	9	0	0	0	0	0	0	204,720	32	0	0	271,310	41
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0		0		449		0		0		0		19,855		20,304	
= EAV	3,235,200	0	39,874,870	9	511,839	0	41,040	0	0	0	51,101,900	32	19,855	0	94,784,704	41
- Senior Assessment Freeze	0	0	160,310	17	0	0	0	0	0	0	1,243,127	115	0	0	1,403,437	132
- Owner Occupied	16,305	3	984,910	165	0	0	0	0	0	0	5,025,327	852	0	0	6,026,542	1,020
- Senior Citizen's	5,000	1	351,830	73	0	0	0	0	0	0	1,715,661	352	0	0	2,072,491	426
- Disabled Person	0	0	2,000	1	0	0	0	0	0	0	56,000	28	0	0	58,000	29
- Disabled Veteran	0	0	738,140	11	0	0	0	0	0	0	1,935,240	43	0	0	2,673,380	54
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	560	1	0	0	0	0	0	0	0	0	0	0	0	0	560	1
- Vet Freeze	1,640	2	0	0	0	0	0	0	0	0	0	0	0	0	1,640	2
- 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	397,595	0	58,695	0	0	0	0	0	0	0	0	0	0	0	456,290	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	2,814,100		37,579,185		511,839		41,040		0		41,126,345		19,855		82,092,364	

EAV History

LY25 = $80.5
LY26 = $82.0



Tax Rate History



Source: County Tax Computation Reports.

LY25 = 4.96

OPTION #1 - No Truth In Taxation Hearing

Levy Worksheet for 2026 Tax Levy
(Payable in 2027-2028 School Year)
Non-PTELL Districts

		Manual Entry
2025 Actual EAV		$ 80,126,289
Est. % Increase		0.0%
2026 Estimated EAV	*(Rate Setting)*	$ 83,250,000
Est. $ Increase		$ 3,123,711

Set tax rate
As Needed tax rate
Truth-in-Taxation %
Levy Certificate #s

LEVY FUND	*(manual entry)* 2025 ACTUAL EXTENSION	*(manual entry)* 2025 ACTUAL RATES	*(manual entry)* 2026 PROPOSED EXTENSION	*(manual entry)* 2026 PROPOSED RATES	*(manual entry)* 2026 PROPOSED LEVY	2026 PROPOSED $ INCREASE	2026 PROPOSED % INCREASE
Education	$ 2,604,104.39	3.2500	$ 2,705,625.00	3.2500	$ 2,705,625	$ 101,521	3.90%
O&M	$ 400,631.45	0.5000	$ 416,250.00	0.5000	$ 416,250	$ 15,619	3.90%
Transportation	$ 160,252.58	0.2000	$ 166,500.00	0.2000	$ 166,500	$ 6,247	3.90%
Working Cash	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
IMRF	$ 130,044.97	0.1623	$ 140,000.00	0.1682	$ 140,000	$ 9,955	7.66%
Social Security	$ 28,044.20	0.0350	$ 109,000.00	0.1309	$ 109,000	$ 80,956	288.67%
Life Safety	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
Tort	$ 304,079.27	0.3795	$ 260,000.00	0.3123	$ 260,000	$ (44,079)	-14.50%
Special Ed.	$ 32,050.52	0.0400	$ 33,300.00	0.0400	$ 33,300	$ 1,249	3.90%
Lease	$ 40,063.14	0.0500	$ 41,625.00	0.0500	$ 41,625	$ 1,562	3.90%
Prior Year Adjustme	$ -	0.0000					
TOTAL LEVY	$ 3,779,396.80	4.7168	$ 3,955,550.00	4.7514	$ 3,955,550	$ 176,153	104.66%
	(Total Extension) *(oranges)*				*Balloon if desired* *(apples)*		*(apples/oranges)*

Not on Tax Levy Certificate - Discussion only

BONDS	$ 202,399.01	0.2526	$ 205,971.00	0.2474	$ 205,971.00	$ 3,571.99	1.76%

2025 Actual Total Tax Rate *w/bonds*		2026 Estimated Total Tax Rate *w/bonds*		Estimated Difference in Total Tax Rate *w/bonds*	
	4.9694		4.9988		0.0294

OPTION #2 - Tax Hearing December 14th

Levy Worksheet for 2026 Tax Levy
(Payable in 2027-2028 School Year)
Non-PTELL Districts

2

		Manual Entry		
2025 Actual EAV		$ 80,126,289		Set tax rate
Est. % Increase		0.0%		As Needed tax rate
2026 Estimated EAV	(Rate Setting)	$ 84,250,000		Truth-In-Taxation %
Est. $ Increase		$ 4,123,711		Levy Certificate #s

LEVY FUND	(manual entry) 2025 ACTUAL EXTENSION	(manual entry) 2025 ACTUAL RATES	(manual entry) 2026 PROPOSED EXTENSION	(manual entry) 2026 PROPOSED RATES	(manual entry) 2026 PROPOSED LEVY	2026 PROPOSED $ INCREASE	2026 PROPOSED % INCREASE
Education	$ 2,604,104.39	3.2500	$ 2,738,125.00	3.2500	$ 2,738,125	$ 134,021	5.15%
O&M	$ 400,631.45	0.5000	$ 421,250.00	0.5000	$ 421,250	$ 20,619	5.15%
Transportation	$ 160,252.58	0.2000	$ 168,500.00	0.2000	$ 168,500	$ 8,247	5.15%
Working Cash	$ 40,063.14	0.0500	$ 42,125.00	0.0500	$ 42,125	$ 2,062	5.15%
IMRF	$ 130,044.97	0.1623	$ 140,000.00	0.1662	$ 140,000	$ 9,955	7.66%
Social Security	$ 28,044.20	0.0350	$ 109,000.00	0.1294	$ 109,000	$ 80,956	288.67%
Life Safety	$ 40,063.14	0.0500	$ 42,125.00	0.0500	$ 42,125	$ 2,062	5.15%
Tort	$ 304,079.27	0.3795	$ 260,000.00	0.3086	$ 260,000	$ (44,079)	-14.50%
Special Ed.	$ 32,050.52	0.0400	$ 33,700.00	0.0400	$ 33,700	$ 1,649	5.15%
Lease	$ 40,063.14	0.0500	$ 42,125.00	0.0500	$ 42,125	$ 2,062	5.15%
Prior Year Adjustme	$ -	0.0000					
TOTAL LEVY	$ 3,779,396.80	4.7168	$ 3,996,950.00	4.7442	$ 3,996,950	$ 217,553	105.76%
	(Total Extension) (oranges)				Balloon if desired (apples)		(apples/oranges)
Not on Tax Levy Certificate - Discussion only							
BONDS	$ 202,399.01	0.2526	$ 205,971.00	0.2445	$ 205,971.00	$ 3,571.99	1.76%

2025 Actual Total Tax Rate w/bonds	2026 Estimated Total Tax Rate w/bonds	Estimated Difference in Total Tax Rate w/bonds
4.9694	4.9886	0.0192

LAST YEAR'S LEVY....

Levy Worksheet for 2025 Tax Levy
(Payable in 2026-2027 School Year)
Non-PTELL Districts

			Manual Entry
024 Actual EAV		$	72,018,494
st. % Increase			
025 Estimated EAV	*(Rate Setting)*	$	82,000,000
st. $ Increase		$	9,981,506

Set tax rate	
As Needed tax rate	
Truth-in-Taxation %	
Levy Certificate #s	

LEVY FUND	*(manual entry)* 2024 ACTUAL EXTENSION	*(manual entry)* 2024 ACTUAL RATES	*(manual entry)* 2025 PROPOSED EXTENSION	*(manual entry)* 2025 PROPOSED RATES	*(manual entry)* 2025 PROPOSED LEVY	2025 PROPOSED $ INCREASE	202 PROPOSE % INCREAS
ducation	$ 2,126,346.04	2.9525	$ 2,665,000.00	3.2500	$ 2,665,000	$ 538,654	25.33%
&M	$ 327,180.02	0.4543	$ 410,000.00	0.5000	$ 410,000	$ 82,820	25.31%
ransportation	$ 130,857.60	0.1817	$ 164,000.00	0.2000	$ 164,000	$ 33,142	25.33%
orking Cash	$ 32,768.41	0.0455	$ 41,000.00	0.0500	$ 41,000	$ 8,232	25.12%
MRF	$ 135,035.00	0.1875	$ 130,000.00	0.1585	$ 130,000	$ (5,035)	-3.73%
ocial Security	$ 120,054.00	0.1667	$ 28,000.00	0.0341	$ 28,000	$ (92,054)	-76.68%
fe Safety	$ 32,768.41	0.0455	$ 41,000.00	0.0500	$ 41,000	$ 8,232	25.12%
rt	$ 391,060.00	0.5430	$ 304,000.00	0.3707	$ 304,000	$ (87,060)	-22.26%
pecial Ed.	$ 26,214.73	0.0364	$ 32,800.00	0.0400	$ 32,800	$ 6,585	25.12%
ease	$ 28,015.19	0.0389	$ 41,000.00	0.0500	$ 41,000	$ 12,985	46.35%
rior Year Adjustment	$ -	0.0000					
OTAL LEVY	$ 3,350,299.41	4.6520	$ 3,856,800.00	4.7034	$ 3,856,800	$ 506,501	115.12%
Not on Tax Levy Certificate - Discussion only							
ONDS	$ 199,995.36	0.2777	$ 202,365.00	0.2468	$ 202,365.00	$ 2,369.64	1.18%
	2024 Actual Total Tax Rate *w/bonds*	4.9297	**2025 Estimated Total Tax Rate** *w/bonds*	4.9502	**Estimated Difference in Total Tax Rate**	0.0205	

LAST YEAR'S LEVY....

Notice of Proposed Property Tax Increase for Community Unit School District #3, Fulton County.

I. A public hearing to approve a proposed property tax levy increase for Community Unit School District #3, Fulton County for 2025 will be held on December 15, 2025 at 6:30 p.m. at Cuba Elementary Board Room #17.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Jonathan Hill, Superintendent at 652 E Main Street, Cuba, IL 61427, 309-785-5021.

II. The corporate and special purpose property taxes extended or abated for 2024 were $3,350,299.

The proposed corporate and special purpose property taxes to be levied for 2025 are $3,815,400. This represents a 13.9 percent increase over the previous year.

III. The property taxes extended for debt service and public building commission leases for 2024 were $199,995.

The estimated property taxes to be levied for debt service and public building commission leases for 2025 are $202,365. This represents a 1.2 percent increase over the previous year.

IV. The total property taxes extended or abated for 2024 were $3,550,299.

The estimated total property taxes to be levied for 2025 are $4,017,765. This represents a 13.2 percent increase over the previous year.

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CUSD #3, FULTON COUNTY
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CUBA, ILLINOIS
PROPOSED TAX LEVY
QUESTIONS??