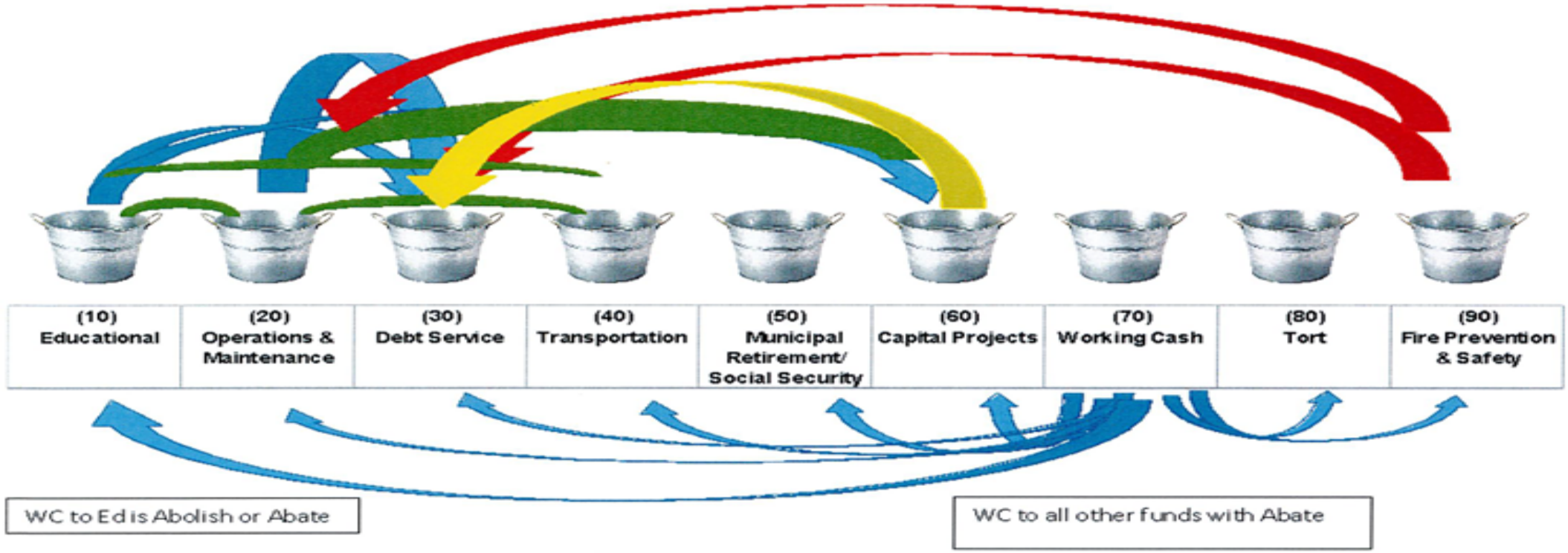
2026 TAX LEVY
ROBINSON CUSD #2

NOVEMBER 18, 2026

FUND BALANCE REVIEW (AS OF JULY 1, 2026)

- Education Fund: $8,474,482
- Operations & Maintenance Fund: $2,225,386
- Debt Service Fund: $13,125
- Transportation Fund: $2,492,802
- Social Security Fund (50): $138,641 / IMRF Fund (51): $630,470 (combined as "50" Fund)
- Capital Projects Fund: $490,315
- Working Cash Fund: $5,792,200
- Tort Fund: $254,742
- Fire Prevention & Safety Fund: $353,320



Illinois State Laws restrict which funds can be spent for certain items along with how and when they can be transferred. It is all about spending from the "CORRECT BUCKET"



Transfers both ways



Transfers follow the arrows

HOW IS THE AMOUNT OF REAL ESTATE TAXES DETERMINED?

- The property is assigned an Equalized Assessed Value (EAV)
- Assessed values are not assigned by the taxing bodies
- County assessors assign these values to each piece of real estate in the district
- The EAV is generally ⅓ of the fair market value of the property
- Example: $100,000 property = $33,333 EAV
- Farmland is assessed differently (production and soil type formulas are used)
- The EAV is then multiplied by the overall tax rate to determine the amount of real estate taxes due

WHAT IS THE 'TAX LEVY'?

- The tax levy is the request (the "ask") by our district for local real estate tax funds to be used for the operation of the district.
- The tax levy is prepared and delivered, if approved, to the Crawford County Clerk on or before the last Tuesday in December.
- The real estate taxes are collected and distributed to the district in the summer of 2027.
- The amount actually collected is called the extension.

HOW IS THE LEVY CALCULATED?

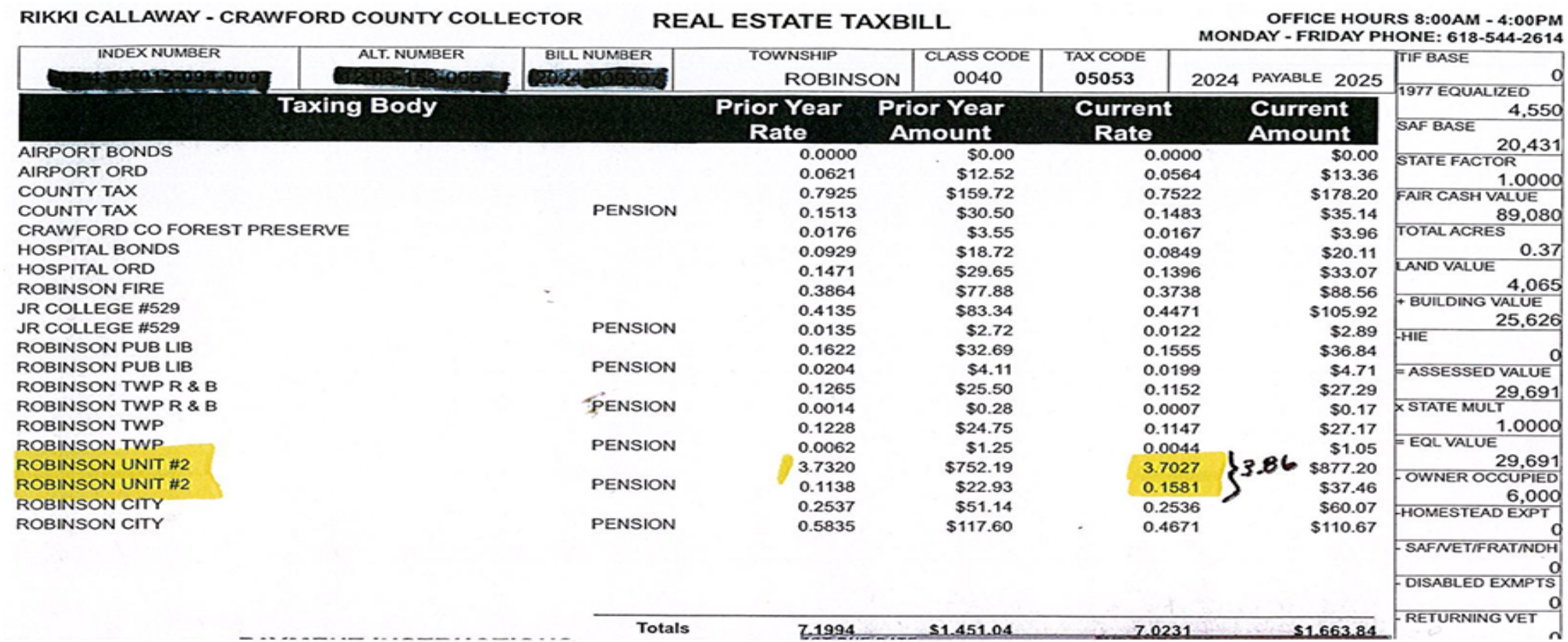
- The tax levy is based on the estimated growth in the total equalized assessed value and the needs of the district.
- Again, the levy is an "ask"...if we ask for 10% above what we received last year, but the EAV only grows by 5%, then we will receive 5% above last year.
- Last year, we levied (asked) based on a 9.36% projected EAV increase, but only received a 3.67% increase.

HOW IS THE TAX RATE DETERMINED?

- Illinois State Statute limits the rate in certain levy funds. These rates equate to a percentage of the EAV in the district.
- Robinson CUSD 2 is only allowed to levy 2.00% in the Education Fund. This means that the revenue that can be created in the Education Fund is limited to 2% of the total EAV.
- As the EAV grows, the dollars generated in the Education Fund grows, but the relative portion does not grow. The limiting rates are shown for each fund.
- The rate in the funds shown as "levy" is determined by the amount of dollars levied by the district divided by the EAV.
- The sum of all of these rates creates the total tax rate for the district.
- The rate is then multiplied by the property's EAV to determine the taxes due.

Fund	Limiting Rate
Education	2.00
Bond and Interest	Levy
Bldgs, Equip, Maint	0.50
IMRF	Levy
Transportation	0.20
Working Cash	0.05
Health Life Safety	0.05
Special Ed	0.04
Tort, Risk Mgmt	Levy
Social Security	Levy
Lease/Purchase	0.05

TAX BILL EXAMPLE



RIKKI CALLAWAY - CRAWFORD COUNTY COLLECTOR

REAL ESTATE TAXBILL

OFFICE HOURS 8:00AM - 4:00PM
MONDAY - FRIDAY PHONE: 618-544-2614

INDEX NUMBER	ALT. NUMBER	BILL NUMBER	TOWNSHIP	CLASS CODE	TAX CODE		
[redacted]	[redacted]	[redacted]	ROBINSON	0040	05053	2024 PAYABLE	2025

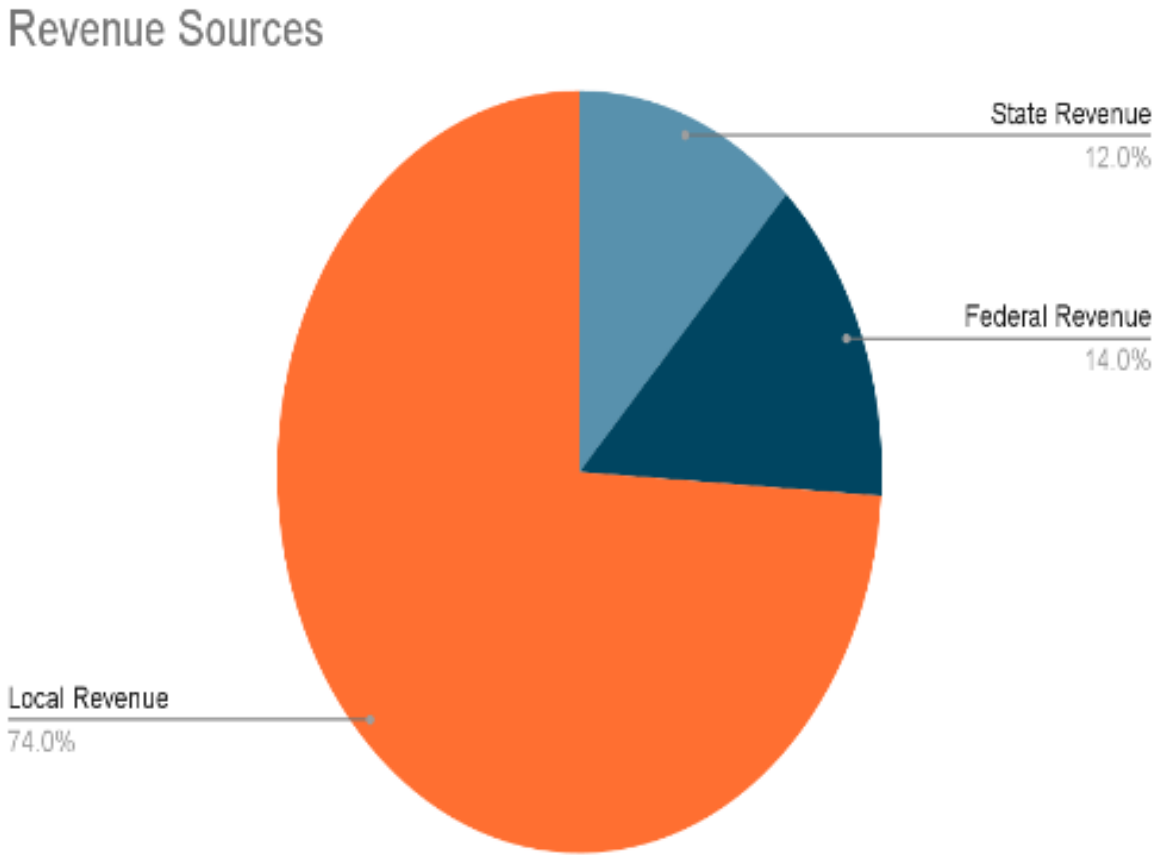
Taxing Body		Prior Year Rate	Prior Year Amount	Current Rate	Current Amount
AIRPORT BONDS		0.0000	$0.00	0.0000	$0.00
AIRPORT ORD		0.0621	$12.52	0.0564	$13.36
COUNTY TAX		0.7925	$159.72	0.7522	$178.20
COUNTY TAX	PENSION	0.1513	$30.50	0.1483	$35.14
CRAWFORD CO FOREST PRESERVE		0.0176	$3.55	0.0167	$3.96
HOSPITAL BONDS		0.0929	$18.72	0.0849	$20.11
HOSPITAL ORD		0.1471	$29.65	0.1396	$33.07
ROBINSON FIRE		0.3864	$77.88	0.3738	$88.56
JR COLLEGE #529		0.4135	$83.34	0.4471	$105.92
JR COLLEGE #529	PENSION	0.0135	$2.72	0.0122	$2.89
ROBINSON PUB LIB		0.1622	$32.69	0.1555	$36.84
ROBINSON PUB LIB	PENSION	0.0204	$4.11	0.0199	$4.71
ROBINSON TWP R & B		0.1265	$25.50	0.1152	$27.29
ROBINSON TWP R & B	PENSION	0.0014	$0.28	0.0007	$0.17
ROBINSON TWP		0.1228	$24.75	0.1147	$27.17
ROBINSON TWP	PENSION	0.0062	$1.25	0.0044	$1.05
ROBINSON UNIT #2		3.7320	$752.19	3.7027	$877.20
ROBINSON UNIT #2	PENSION	0.1138	$22.93	0.1581	$37.46
ROBINSON CITY		0.2537	$51.14	0.2536	$60.07
ROBINSON CITY	PENSION	0.5835	$117.60	0.4671	$110.67
	Totals	7.1994	$1,451.04	7.0231	$1,663.84

3.86

TIF BASE	0
1977 EQUALIZED	4,550
SAF BASE	20,431
STATE FACTOR	1.0000
FAIR CASH VALUE	89,080
TOTAL ACRES	0.37
LAND VALUE	4,065
+ BUILDING VALUE	25,626
-HIE	0
= ASSESSED VALUE	29,691
x STATE MULT	1.0000
= EQL VALUE	29,691
- OWNER OCCUPIED	6,000
-HOMESTEAD EXPT	0
- SAF/VET/FRAT/NDH	0
- DISABLED EXMPTS	0
- RETURNING VET	0

HOW ARE REAL ESTATE TAXES UTILIZED?

- Local real estate taxes are the largest source of revenue for our district.
- This revenue is utilized for educational programs, operation and maintenance of the facilities, bonds and interest payments, transportation, social security and IMRF, working cash, tort liability, and health life safety items.
- Last year, and in prior years, local real estate tax revenue made up approximately 74% of the total revenue for our district.

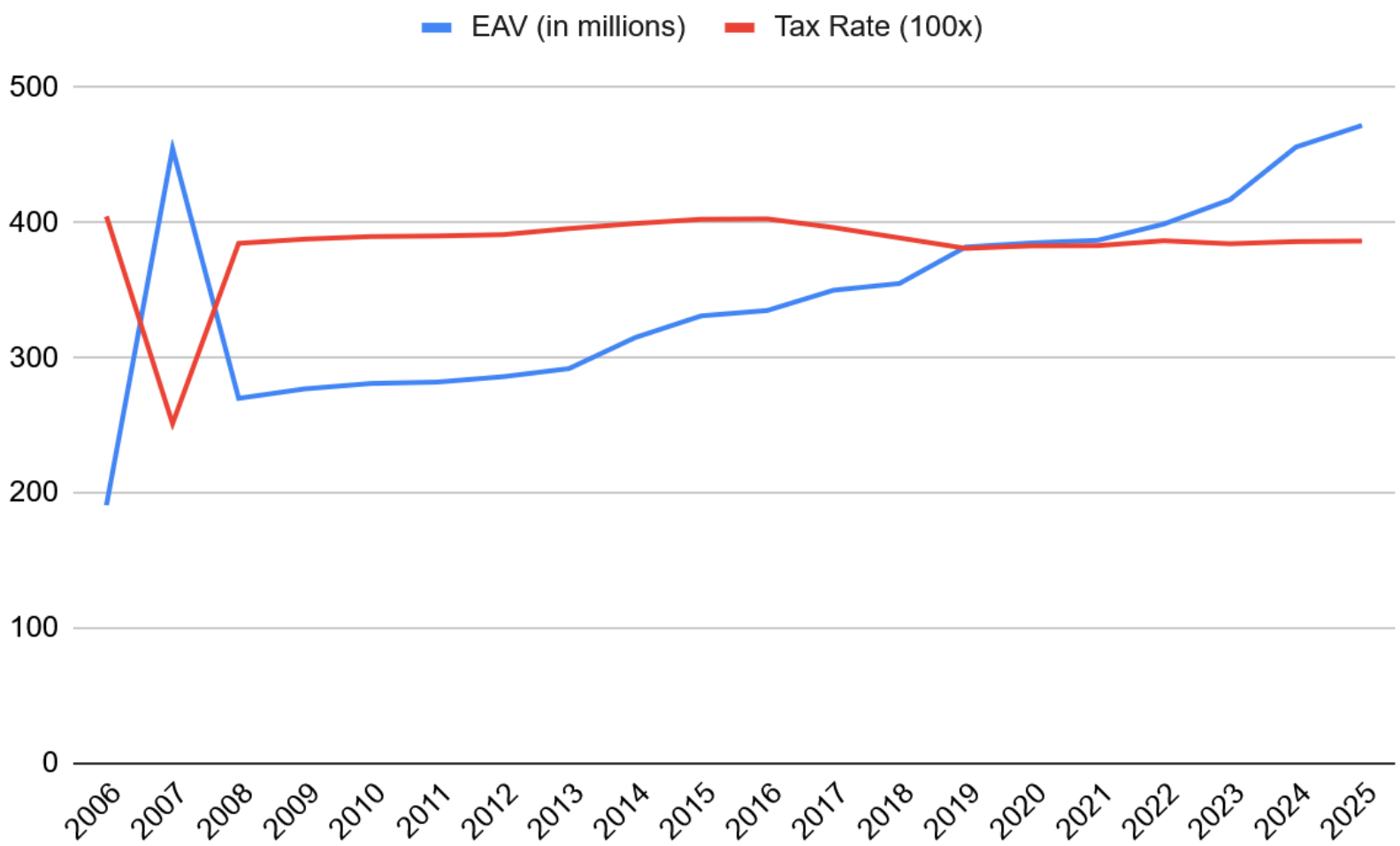


ROBINSON CUSD #2-HISTORICAL TAX RATES

2015	4.03
2016	4.03
2017	3.96
2018	3.88
2019	3.81
2020	3.83

2021	3.83
2022	3.84
2023	3.85
2024	3.86
2025	3.86
2026	TBD

EQUALIZED ASSESSED VALUE VS. TAX RATE



TAX RATE COMPARISON (PER STUDENT)

District	2025 Tax Rate	2025 Rate Per Student
Paris 95	4.16	0.003
Hutsonville	4.15	0.138
Palestine	4.05	0.114
Richland	3.95	0.002
Martinsville	3.92	0.010
Robinson	3.86	0.002
Jasper	3.74	0.003
Oblong	3.56	0.006
Casey	3.44	0.004
Marshall	3.23	0.003

TENTATIVE LEVY INFORMATION

- Projected EAV: $523,122,620
  - 10.8% projected increase over last year's actual EAV
- Actual EAV Growth from 2024 to 2025 levy = 3.67%
- Tentative Levy reflects a potential 10.8% increase in EAV, with **rate protection** for EAV growth at or above 3.5%

TENTATIVE LEVY SNAPSHOT

2026 LEVY CALCULATION PAGE

	Original Assumptions
Actual Total EAV for 2025	$472,279,887
Estimated Existing EAV % change for 2026	10.80%
Estimated Existing EAV Value for 2026	$523,286,115
Estimated Total EAV for 2026	$523,286,115
Estimated Total EAV % change for 2026	10.80%

Legend
District Assumptions & Data Entry
Calculated Values
Review Needed

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Individual Fund Estimated Maximum Extension	Levy Amount $	Levy Increase %	Final Levy Amount	Does Levy Amount Exceed Estimated Maximum Extension?
Educational	$9,445,597.74	2.00	$10,465,722.30	$10,465,722.30	$10,465,722		$10,465,723.00	YES
Operations & Maintenance	$2,361,399.44	0.50	$2,616,430.57	$2,616,430.57	$2,616,431		$2,616,431.00	YES
Transportation	$944,559.77	0.20	$1,046,572.23	$1,046,572.23	$1,046,572		$1,046,573.00	YES
Working Cash	$236,139.94	0.05	$261,643.06	$261,643.06	$261,643		$261,644.00	YES
Municipal Retirement	$250,308.34			Levy Amount $ Required	$250,350		$250,350.00	
Social Security	$385,380.39			Levy Amount $ Required	$410,000		$410,000.00	
Fire Prevention & Safety *	$236,139.94	0.05	$261,643.06	$261,643.06	$261,643		$261,644.00	YES
Tort Immunity	$1,625,115.09			Levy Amount $ Required	$1,776,375		$1,776,375.00	
Special Education	$188,911.95	0.04	$209,314.45	$209,314.45	$209,314		$209,315.00	YES
Leasing	$236,139.94	0.05	$261,643.06	$261,643.06	$261,643		$261,644.00	YES
	$0.00	0.00	$0.00	$0.00			$0.00	YES

			Truth in Taxation	
Extension	$15,909,692.54	District Levy	$17,559,699.00	10.37% YES
				Truth in Taxation Required
Bond & Interest Extension	$2,301,892.17	Estimated Bond and Interest Levy	$2,345,199.00	
		(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)		
		Bond & Int. Levy	$2,345,199.00	1.88%
Total Extension	$18,211,584.71	Total Levy	$19,904,898.00	9.30%

*assumes $10MM (max) bond issue w/ 9 year payback

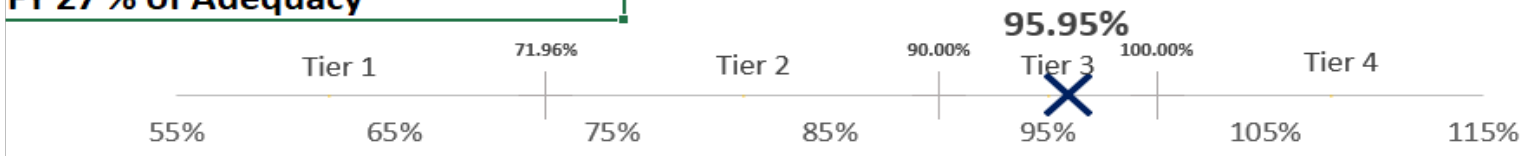
This amount will not be finalized until a new bond is issued

LOCAL RESOURCES VS. STATE CALCULATIONS

- Tentative Levy Amount = $17,559,699
- Local Capacity Target = $18,285,642
- Difference = $725,943

District Name	District Type
ROBINSON C U SCHOOL DIST 2	Unit

FY 27 % of Adequacy



Contributing Elements to Change in Final Resources

	FY 2026	FY 2027	Difference	% Change
Adjusted EAV Used in Calculations	397,927,818	421,664,797	23,736,979	5.97%
Adjusted Operating Tax Rate (OTR)	3.09015%	3.15047%	0.06032%	1.95%
Corporate Personal Property Replacement Tax (CPPRT) Revenue	$1,519,858.18	$1,222,933.24	($296,924.94)	-19.54%
CPPRT per Pupil	$1,044.22	$840.30	($203.92)	-19.53%
CPPRT as a % of Final Resources	7.49%	5.70%	-1.79%	-23.87%
Real Receipts Adjustment	0.00	0.00	0.00	0.00%
Adjusted Local Capacity Target	16,807,191.34	18,285,642.25	1,478,450.91	8.80%
Adjusted Base Funding Minimum	$1,975,055.05	$1,948,040.80	($27,014.25)	-1.37%
Final Resources	***20,302,104.57***	***21,456,616.29***	***1,154,511.72***	***5.69%***

Contributing Elements to Change in Adequacy Target

	FY 2026	FY 2027	Difference	% Change
Average Student Enrollment (ASE)	1,455.50	1,455.36	(0.14)	-0.01%
English Learner Enrollment	0.16	0.00	(0.16)	-100.00%
DHS Low-Income Student Count	454.33	744.00	289.67	63.76%
Final Adequacy Target	***20,210,667.80***	***22,362,287.21***	***2,151,619.41***	***10.65%***

OUR GOAL…OUR RESPONSIBILITY…OUR CHALLENGE

- ***Our goal*** is to capture the growth in property value (EAV) while maintaining a steady tax rate.
- ***Our responsibility*** is to provide high-quality educational services, maintain our facilities, recruit and retain high-quality employees, and be fiscally responsible.
- ***Our challenge*:** The increase in revenue is not keeping pace with the increase in expenses.
  - Health insurance, commercial insurance, and utilities have all increased by more than 10% for multiple consecutive years
  - EAV growth hasn't been consistent-9.22% from 24-25 and 3.67% from 25-26
  - CPPRT revenue is nearly half of what it was 4-5 years ago
  - Federal grants continue to be reduced
  - Reimbursements for transportation and special education expenditures continue to be cut
  - Needs and expectations continue to rise



QUESTIONS?

- Contact

  Kyle Klier, Superintendent

  kklier@robinsonschools.com

  (618)544-7511