

<p>Village President P. Sean Michels</p> <p>Village Clerk Cynthia Galbreath</p> <p>Village Administrator Brent M. Eichelberger</p>	 <p>10 S. Municipal Drive Sugar Grove, Illinois 60554 Phone: 630-466-4507 Fax: 630-466-4521</p>	<p>Village Trustees</p> <p>Robert Bohler Kevin Geary Mari Johnson Rick Montalto David Paluch Thomas Renk</p>
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September 20, 2011  
Regular Board Meeting  
6:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Public Hearings
  - a. Proposal to Sell Alternate Revenue Source / General Obligations Bonds in the Amount of \$1,500,000 for the Replacement of Water Meters (Per the Bond Hearing Notification Act)
5. Appointments and Presentations
  - a. None
6. Public Comment on Items Scheduled for Action
7. Consent Agenda
  - a. Approval: Minutes of the September 06, 2011 Meeting
  - b. Approval: Vouchers
  - c. Approval: Treasurer's Report
8. General Business
  - a. Approval: Liquor and Tobacco License for Sugar Grove Express Lane – fka/Sugar Grove Food Shop
  - b. Discussion: Light Industrial Zoning
  - c. Discussion: Extension of the Residential Development Fees Stimulus Program
  - d. Discussion: Kaneland Impact Fee Agreement
9. New Business
10. Reports
  - a. Staff Reports
  - b. Trustee Reports
  - c. Presidents Report
11. Public Comments
12. Airport Report
13. Closed Session: Land Acquisition, Personnel, Litigation
14. Adjournment

Committee of the Whole - Cancelled

## **Detached Single Family Dwelling Units**

**Two Bedroom - SFD 2**

**Three Bedroom - SFD 3**

**Four Bedroom - SFD 4**

**Five Bedroom - SFD 5**

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	1,118.75	728.93	1,847.68
72,500	1,036.97	762.07	1,799.04
75,000	955.18	795.20	1,750.38
77,500	873.39	828.33	1,701.72
80,000	791.60	861.47	1,653.07
82,500	709.81	894.60	1,604.41
85,000	628.03	927.73	1,555.76
87,500	546.24	960.87	1,507.11
90,000	464.45	994.00	1,458.45
92,500	382.66	1,027.13	1,409.79
95,000	300.88	1,060.27	1,361.15
97,500	219.09	1,093.40	1,312.49
100,000	137.30	1,126.53	1,263.83
102,500	55.51	1,159.67	1,215.18
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

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150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

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230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

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310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

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390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

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470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

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550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

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630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

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Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	8,585.62	728.93	9,314.55
72,500	8,503.83	762.07	9,265.90
75,000	8,422.04	795.20	9,217.24
77,500	8,340.25	828.33	9,168.58
80,000	8,258.46	861.47	9,119.93
82,500	8,176.68	894.60	9,071.28
85,000	8,094.89	927.73	9,022.62
87,500	8,013.10	960.87	8,973.97
90,000	7,931.31	994.00	8,925.31
92,500	7,849.53	1,027.13	8,876.66
95,000	7,767.74	1,060.27	8,828.01
97,500	7,685.95	1,093.40	8,779.35
100,000	7,604.16	1,126.53	8,730.69
102,500	7,522.37	1,159.67	8,682.04
105,000	7,440.59	1,192.80	8,633.39
107,500	7,358.80	1,225.93	8,584.73
110,000	7,277.01	1,259.07	8,536.08
112,500	7,195.22	1,292.20	8,487.42
115,000	7,113.44	1,325.33	8,438.77
117,500	7,031.65	1,358.47	8,390.12
120,000	6,949.86	1,391.60	8,341.46
122,500	6,868.07	1,424.73	8,292.80
125,000	6,786.28	1,457.87	8,244.15
127,500	6,704.50	1,491.00	8,195.50
130,000	6,622.71	1,524.13	8,146.84
132,500	6,540.92	1,557.27	8,098.19
135,000	6,459.13	1,590.40	8,049.53
137,500	6,377.35	1,623.53	8,000.88
140,000	6,295.56	1,656.67	7,952.23
142,500	6,213.77	1,689.80	7,903.57
145,000	6,131.98	1,722.93	7,854.91
147,500	6,050.19	1,756.07	7,806.26

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150,000	5,968.41	1,789.20	7,757.61
152,500	5,886.62	1,822.33	7,708.95
155,000	5,804.83	1,855.47	7,660.30
157,500	5,723.04	1,888.60	7,611.64
160,000	5,641.26	1,921.73	7,562.99
162,500	5,559.47	1,954.87	7,514.34
165,000	5,477.68	1,988.00	7,465.68
167,500	5,395.89	2,021.13	7,417.02
170,000	5,314.10	2,054.27	7,368.37
172,500	5,232.32	2,087.40	7,319.72
175,000	5,150.53	2,120.53	7,271.06
177,500	5,068.74	2,153.67	7,222.41
180,000	4,986.95	2,186.80	7,173.75
182,500	4,905.17	2,219.93	7,125.10
185,000	4,823.38	2,253.07	7,076.45
187,500	4,741.59	2,286.20	7,027.79
190,000	4,659.80	2,319.33	6,979.13
192,500	4,578.01	2,352.47	6,930.48
195,000	4,496.23	2,385.60	6,881.83
197,500	4,414.44	2,418.73	6,833.17
200,000	4,332.65	2,451.87	6,784.52
202,500	4,250.86	2,485.00	6,735.86
205,000	4,169.08	2,518.13	6,687.21
207,500	4,087.29	2,551.27	6,638.56
210,000	4,005.50	2,584.40	6,589.90
212,500	3,923.71	2,617.53	6,541.24
215,000	3,841.92	2,650.67	6,492.59
217,500	3,760.14	2,683.80	6,443.94
220,000	3,678.35	2,716.93	6,395.28
222,500	3,596.56	2,750.07	6,346.63
225,000	3,514.77	2,783.20	6,297.97
227,500	3,432.99	2,816.33	6,249.32

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230,000	3,351.20	2,849.47	6,200.67
232,500	3,269.41	2,882.60	6,152.01
235,000	3,187.62	2,915.73	6,103.35
237,500	3,105.83	2,948.87	6,054.70
240,000	3,024.05	2,982.00	6,006.05
242,500	2,942.26	3,015.13	5,957.39
245,000	2,860.47	3,048.27	5,908.74
247,500	2,778.68	3,081.40	5,860.08
250,000	2,696.90	3,114.53	5,811.43
252,500	2,615.11	3,147.67	5,762.78
255,000	2,533.32	3,180.80	5,714.12
257,500	2,451.53	3,213.93	5,665.46
260,000	2,369.74	3,247.07	5,616.81
262,500	2,287.96	3,280.20	5,568.16
265,000	2,206.17	3,313.33	5,519.50
267,500	2,124.38	3,346.47	5,470.85
270,000	2,042.59	3,379.60	5,422.19
272,500	1,960.81	3,412.73	5,373.54
275,000	1,879.02	3,445.87	5,324.89
277,500	1,797.23	3,479.00	5,276.23
280,000	1,715.44	3,512.13	5,227.57
282,500	1,633.65	3,545.27	5,178.92
285,000	1,551.87	3,578.40	5,130.27
287,500	1,470.08	3,611.53	5,081.61
290,000	1,388.29	3,644.67	5,032.96
292,500	1,306.50	3,677.80	4,984.30
295,000	1,224.72	3,710.93	4,935.65
297,500	1,142.93	3,744.07	4,887.00
300,000	1,061.14	3,777.20	4,838.34
302,500	979.35	3,810.33	4,789.68
305,000	897.56	3,843.47	4,741.03
307,500	815.78	3,876.60	4,692.38

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	733.99	3,909.73	4,643.72
312,500	652.20	3,942.87	4,595.07
315,000	570.41	3,976.00	4,546.41
317,500	488.63	4,009.13	4,497.76
320,000	406.84	4,042.27	4,449.11
322,500	325.05	4,075.40	4,400.45
325,000	243.26	4,108.53	4,351.79
327,500	161.48	4,141.67	4,303.15
330,000	79.69	4,174.80	4,254.49
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	15,194.22	728.93	15,923.15
72,500	15,112.43	762.07	15,874.50
75,000	15,030.64	795.20	15,825.84
77,500	14,948.85	828.33	15,777.18
80,000	14,867.07	861.47	15,728.54
82,500	14,785.28	894.60	15,679.88
85,000	14,703.49	927.73	15,631.22
87,500	14,621.70	960.87	15,582.57
90,000	14,539.92	994.00	15,533.92
92,500	14,458.13	1,027.13	15,485.26
95,000	14,376.34	1,060.27	15,436.61
97,500	14,294.55	1,093.40	15,387.95
100,000	14,212.76	1,126.53	15,339.29
102,500	14,130.98	1,159.67	15,290.65
105,000	14,049.19	1,192.80	15,241.99
107,500	13,967.40	1,225.93	15,193.33
110,000	13,885.61	1,259.07	15,144.68
112,500	13,803.83	1,292.20	15,096.03
115,000	13,722.04	1,325.33	15,047.37
117,500	13,640.25	1,358.47	14,998.72
120,000	13,558.46	1,391.60	14,950.06
122,500	13,476.67	1,424.73	14,901.40
125,000	13,394.89	1,457.87	14,852.76
127,500	13,313.10	1,491.00	14,804.10
130,000	13,231.31	1,524.13	14,755.44
132,500	13,149.52	1,557.27	14,706.79
135,000	13,067.74	1,590.40	14,658.14
137,500	12,985.95	1,623.53	14,609.48
140,000	12,904.16	1,656.67	14,560.83
142,500	12,822.37	1,689.80	14,512.17
145,000	12,740.58	1,722.93	14,463.51
147,500	12,658.80	1,756.07	14,414.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	12,577.01	1,789.20	14,366.21
152,500	12,495.22	1,822.33	14,317.55
155,000	12,413.43	1,855.47	14,268.90
157,500	12,331.65	1,888.60	14,220.25
160,000	12,249.86	1,921.73	14,171.59
162,500	12,168.07	1,954.87	14,122.94
165,000	12,086.28	1,988.00	14,074.28
167,500	12,004.49	2,021.13	14,025.62
170,000	11,922.71	2,054.27	13,976.98
172,500	11,840.92	2,087.40	13,928.32
175,000	11,759.13	2,120.53	13,879.66
177,500	11,677.34	2,153.67	13,831.01
180,000	11,595.56	2,186.80	13,782.36
182,500	11,513.77	2,219.93	13,733.70
185,000	11,431.98	2,253.07	13,685.05
187,500	11,350.19	2,286.20	13,636.39
190,000	11,268.40	2,319.33	13,587.73
192,500	11,186.62	2,352.47	13,539.09
195,000	11,104.83	2,385.60	13,490.43
197,500	11,023.04	2,418.73	13,441.77
200,000	10,941.25	2,451.87	13,393.12
202,500	10,859.47	2,485.00	13,344.47
205,000	10,777.68	2,518.13	13,295.81
207,500	10,695.89	2,551.27	13,247.16
210,000	10,614.10	2,584.40	13,198.50
212,500	10,532.31	2,617.53	13,149.84
215,000	10,450.53	2,650.67	13,101.20
217,500	10,368.74	2,683.80	13,052.54
220,000	10,286.95	2,716.93	13,003.88
222,500	10,205.16	2,750.07	12,955.23
225,000	10,123.38	2,783.20	12,906.58
227,500	10,041.59	2,816.33	12,857.92

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	9,959.80	2,849.47	12,809.27
232,500	9,878.01	2,882.60	12,760.61
235,000	9,796.22	2,915.73	12,711.95
237,500	9,714.44	2,948.87	12,663.31
240,000	9,632.65	2,982.00	12,614.65
242,500	9,550.86	3,015.13	12,565.99
245,000	9,469.07	3,048.27	12,517.34
247,500	9,387.29	3,081.40	12,468.69
250,000	9,305.50	3,114.53	12,420.03
252,500	9,223.71	3,147.67	12,371.38
255,000	9,141.92	3,180.80	12,322.72
257,500	9,060.13	3,213.93	12,274.06
260,000	8,978.35	3,247.07	12,225.42
262,500	8,896.56	3,280.20	12,176.76
265,000	8,814.77	3,313.33	12,128.10
267,500	8,732.98	3,346.47	12,079.45
270,000	8,651.20	3,379.60	12,030.80
272,500	8,569.41	3,412.73	11,982.14
275,000	8,487.62	3,445.87	11,933.49
277,500	8,405.83	3,479.00	11,884.83
280,000	8,324.04	3,512.13	11,836.17
282,500	8,242.26	3,545.27	11,787.53
285,000	8,160.47	3,578.40	11,738.87
287,500	8,078.68	3,611.53	11,690.21
290,000	7,996.89	3,644.67	11,641.56
292,500	7,915.11	3,677.80	11,592.91
295,000	7,833.32	3,710.93	11,544.25
297,500	7,751.53	3,744.07	11,495.60
300,000	7,669.74	3,777.20	11,446.94
302,500	7,587.96	3,810.33	11,398.29
305,000	7,506.17	3,843.47	11,349.64
307,500	7,424.38	3,876.60	11,300.98

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	7,342.59	3,909.73	11,252.32
312,500	7,260.80	3,942.87	11,203.67
315,000	7,179.02	3,976.00	11,155.02
317,500	7,097.23	4,009.13	11,106.36
320,000	7,015.44	4,042.27	11,057.71
322,500	6,933.65	4,075.40	11,009.05
325,000	6,851.87	4,108.53	10,960.40
327,500	6,770.08	4,141.67	10,911.75
330,000	6,688.29	4,174.80	10,863.09
332,500	6,606.50	4,207.93	10,814.43
335,000	6,524.71	4,241.07	10,765.78
337,500	6,442.93	4,274.20	10,717.13
340,000	6,361.14	4,307.33	10,668.47
342,500	6,279.35	4,340.47	10,619.82
345,000	6,197.56	4,373.60	10,571.16
347,500	6,115.78	4,406.73	10,522.51
350,000	6,033.99	4,439.87	10,473.86
352,500	5,952.20	4,473.00	10,425.20
355,000	5,870.41	4,506.13	10,376.54
357,500	5,788.62	4,539.27	10,327.89
360,000	5,706.84	4,572.40	10,279.24
362,500	5,625.05	4,605.53	10,230.58
365,000	5,543.26	4,638.67	10,181.93
367,500	5,461.47	4,671.80	10,133.27
370,000	5,379.69	4,704.93	10,084.62
372,500	5,297.90	4,738.07	10,035.97
375,000	5,216.11	4,771.20	9,987.31
377,500	5,134.32	4,804.33	9,938.65
380,000	5,052.53	4,837.47	9,890.00
382,500	4,970.75	4,870.60	9,841.35
385,000	4,888.96	4,903.73	9,792.69
387,500	4,807.17	4,936.87	9,744.04

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	4,725.38	4,970.00	9,695.38
392,500	4,643.60	5,003.13	9,646.73
395,000	4,561.81	5,036.27	9,598.08
397,500	4,480.02	5,069.40	9,549.42
400,000	4,398.23	5,102.53	9,500.76
402,500	4,316.44	5,135.67	9,452.11
405,000	4,234.66	5,168.80	9,403.46
407,500	4,152.87	5,201.93	9,354.80
410,000	4,071.08	5,235.07	9,306.15
412,500	3,989.29	5,268.20	9,257.49
415,000	3,907.51	5,301.33	9,208.84
417,500	3,825.72	5,334.47	9,160.19
420,000	3,743.93	5,367.60	9,111.53
422,500	3,662.14	5,400.73	9,062.87
425,000	3,580.35	5,433.87	9,014.22
427,500	3,498.57	5,467.00	8,965.57
430,000	3,416.78	5,500.13	8,916.91
432,500	3,334.99	5,533.27	8,868.26
435,000	3,253.20	5,566.40	8,819.60
437,500	3,171.42	5,599.53	8,770.95
440,000	3,089.63	5,632.67	8,722.30
442,500	3,007.84	5,665.80	8,673.64
445,000	2,926.05	5,698.93	8,624.98
447,500	2,844.26	5,732.07	8,576.33
450,000	2,762.48	5,765.20	8,527.68
452,500	2,680.69	5,798.33	8,479.02
455,000	2,598.90	5,831.47	8,430.37
457,500	2,517.11	5,864.60	8,381.71
460,000	2,435.33	5,897.73	8,333.06
462,500	2,353.54	5,930.87	8,284.41
465,000	2,271.75	5,964.00	8,235.75
467,500	2,189.96	5,997.13	8,187.09

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	2,108.17	6,030.27	8,138.44
472,500	2,026.39	6,063.40	8,089.79
475,000	1,944.60	6,096.53	8,041.13
477,500	1,862.81	6,129.67	7,992.48
480,000	1,781.02	6,162.80	7,943.82
482,500	1,699.24	6,195.93	7,895.17
485,000	1,617.45	6,229.07	7,846.52
487,500	1,535.66	6,262.20	7,797.86
490,000	1,453.87	6,295.33	7,749.20
492,500	1,372.08	6,328.47	7,700.55
495,000	1,290.30	6,361.60	7,651.90
497,500	1,208.51	6,394.73	7,603.24
500,000	1,126.72	6,427.87	7,554.59
502,500	1,044.93	6,461.00	7,505.93
505,000	963.15	6,494.13	7,457.28
507,500	881.36	6,527.27	7,408.63
510,000	799.57	6,560.40	7,359.97
512,500	717.78	6,593.53	7,311.31
515,000	635.99	6,626.67	7,262.66
517,500	554.21	6,659.80	7,214.01
520,000	472.42	6,692.93	7,165.35
522,500	390.63	6,726.07	7,116.70
525,000	308.84	6,759.20	7,068.04
527,500	227.06	6,792.33	7,019.39
530,000	145.27	6,825.47	6,970.74
532,500	63.48	6,858.60	6,922.08
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
 Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	10,974.44	728.93	11,703.37
72,500	10,892.65	762.07	11,654.72
75,000	10,810.86	795.20	11,606.06
77,500	10,729.08	828.33	11,557.41
80,000	10,647.29	861.47	11,508.76
82,500	10,565.50	894.60	11,460.10
85,000	10,483.71	927.73	11,411.44
87,500	10,401.92	960.87	11,362.79
90,000	10,320.14	994.00	11,314.14
92,500	10,238.35	1,027.13	11,265.48
95,000	10,156.56	1,060.27	11,216.83
97,500	10,074.77	1,093.40	11,168.17
100,000	9,992.99	1,126.53	11,119.52
102,500	9,911.20	1,159.67	11,070.87
105,000	9,829.41	1,192.80	11,022.21
107,500	9,747.62	1,225.93	10,973.55
110,000	9,665.83	1,259.07	10,924.90
112,500	9,584.05	1,292.20	10,876.25
115,000	9,502.26	1,325.33	10,827.59
117,500	9,420.47	1,358.47	10,778.94
120,000	9,338.68	1,391.60	10,730.28
122,500	9,256.90	1,424.73	10,681.63
125,000	9,175.11	1,457.87	10,632.98
127,500	9,093.32	1,491.00	10,584.32
130,000	9,011.53	1,524.13	10,535.66
132,500	8,929.74	1,557.27	10,487.01
135,000	8,847.96	1,590.40	10,438.36
137,500	8,766.17	1,623.53	10,389.70
140,000	8,684.38	1,656.67	10,341.05
142,500	8,602.59	1,689.80	10,292.39
145,000	8,520.81	1,722.93	10,243.74
147,500	8,439.02	1,756.07	10,195.09

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	8,357.23	1,789.20	10,146.43
152,500	8,275.44	1,822.33	10,097.77
155,000	8,193.66	1,855.47	10,049.13
157,500	8,111.87	1,888.60	10,000.47
160,000	8,030.08	1,921.73	9,951.81
162,500	7,948.29	1,954.87	9,903.16
165,000	7,866.50	1,988.00	9,854.50
167,500	7,784.72	2,021.13	9,805.85
170,000	7,702.93	2,054.27	9,757.20
172,500	7,621.14	2,087.40	9,708.54
175,000	7,539.35	2,120.53	9,659.88
177,500	7,457.57	2,153.67	9,611.24
180,000	7,375.78	2,186.80	9,562.58
182,500	7,293.99	2,219.93	9,513.92
185,000	7,212.20	2,253.07	9,465.27
187,500	7,130.41	2,286.20	9,416.61
190,000	7,048.63	2,319.33	9,367.96
192,500	6,966.84	2,352.47	9,319.31
195,000	6,885.05	2,385.60	9,270.65
197,500	6,803.26	2,418.73	9,221.99
200,000	6,721.48	2,451.87	9,173.35
202,500	6,639.69	2,485.00	9,124.69
205,000	6,557.90	2,518.13	9,076.03
207,500	6,476.11	2,551.27	9,027.38
210,000	6,394.32	2,584.40	8,978.72
212,500	6,312.54	2,617.53	8,930.07
215,000	6,230.75	2,650.67	8,881.42
217,500	6,148.96	2,683.80	8,832.76
220,000	6,067.17	2,716.93	8,784.10
222,500	5,985.39	2,750.07	8,735.46
225,000	5,903.60	2,783.20	8,686.80
227,500	5,821.81	2,816.33	8,638.14

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	5,740.02	2,849.47	8,589.49
232,500	5,658.23	2,882.60	8,540.83
235,000	5,576.45	2,915.73	8,492.18
237,500	5,494.66	2,948.87	8,443.53
240,000	5,412.87	2,982.00	8,394.87
242,500	5,331.08	3,015.13	8,346.21
245,000	5,249.30	3,048.27	8,297.57
247,500	5,167.51	3,081.40	8,248.91
250,000	5,085.72	3,114.53	8,200.25
252,500	5,003.93	3,147.67	8,151.60
255,000	4,922.14	3,180.80	8,102.94
257,500	4,840.36	3,213.93	8,054.29
260,000	4,758.57	3,247.07	8,005.64
262,500	4,676.78	3,280.20	7,956.98
265,000	4,594.99	3,313.33	7,908.32
267,500	4,513.21	3,346.47	7,859.68
270,000	4,431.42	3,379.60	7,811.02
272,500	4,349.63	3,412.73	7,762.36
275,000	4,267.84	3,445.87	7,713.71
277,500	4,186.05	3,479.00	7,665.05
280,000	4,104.27	3,512.13	7,616.40
282,500	4,022.48	3,545.27	7,567.75
285,000	3,940.69	3,578.40	7,519.09
287,500	3,858.90	3,611.53	7,470.43
290,000	3,777.12	3,644.67	7,421.79
292,500	3,695.33	3,677.80	7,373.13
295,000	3,613.54	3,710.93	7,324.47
297,500	3,531.75	3,744.07	7,275.82
300,000	3,449.96	3,777.20	7,227.16
302,500	3,368.18	3,810.33	7,178.51
305,000	3,286.39	3,843.47	7,129.86
307,500	3,204.60	3,876.60	7,081.20

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	3,122.81	3,909.73	7,032.54
312,500	3,041.03	3,942.87	6,983.90
315,000	2,959.24	3,976.00	6,935.24
317,500	2,877.45	4,009.13	6,886.58
320,000	2,795.66	4,042.27	6,837.93
322,500	2,713.87	4,075.40	6,789.27
325,000	2,632.09	4,108.53	6,740.62
327,500	2,550.30	4,141.67	6,691.97
330,000	2,468.51	4,174.80	6,643.31
332,500	2,386.72	4,207.93	6,594.65
335,000	2,304.94	4,241.07	6,546.01
337,500	2,223.15	4,274.20	6,497.35
340,000	2,141.36	4,307.33	6,448.69
342,500	2,059.57	4,340.47	6,400.04
345,000	1,977.78	4,373.60	6,351.38
347,500	1,896.00	4,406.73	6,302.73
350,000	1,814.21	4,439.87	6,254.08
352,500	1,732.42	4,473.00	6,205.42
355,000	1,650.63	4,506.13	6,156.76
357,500	1,568.85	4,539.27	6,108.12
360,000	1,487.06	4,572.40	6,059.46
362,500	1,405.27	4,605.53	6,010.80
365,000	1,323.48	4,638.67	5,962.15
367,500	1,241.69	4,671.80	5,913.49
370,000	1,159.91	4,704.93	5,864.84
372,500	1,078.12	4,738.07	5,816.19
375,000	996.33	4,771.20	5,767.53
377,500	914.54	4,804.33	5,718.87
380,000	832.76	4,837.47	5,670.23
382,500	750.97	4,870.60	5,621.57
385,000	669.18	4,903.73	5,572.91
387,500	587.39	4,936.87	5,524.26

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	505.60	4,970.00	5,475.60
392,500	423.82	5,003.13	5,426.95
395,000	342.03	5,036.27	5,378.30
397,500	260.24	5,069.40	5,329.64
400,000	178.45	5,102.53	5,280.98
402,500	96.67	5,135.67	5,232.34
405,000	14.88	5,168.80	5,183.68
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
 Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Detached Single Family Dwelling  
 Five Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

## **Attached Single Family Dwelling Units**

**One Bedroom - SFA 1**

**Two Bedroom - SFA 2**

**Three Bedroom - SFA 3**

**Four Bedroom - SFA 4**

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	0.00	728.93	728.93
72,500	0.00	762.07	762.07
75,000	0.00	795.20	795.20
77,500	0.00	828.33	828.33
80,000	0.00	861.47	861.47
82,500	0.00	894.60	894.60
85,000	0.00	927.73	927.73
87,500	0.00	960.87	960.87
90,000	0.00	994.00	994.00
92,500	0.00	1,027.13	1,027.13
95,000	0.00	1,060.27	1,060.27
97,500	0.00	1,093.40	1,093.40
100,000	0.00	1,126.53	1,126.53
102,500	0.00	1,159.67	1,159.67
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 One Bedroom

	Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
	630,000	0.00	8,150.80	8,150.80
	632,500	0.00	8,183.93	8,183.93
	635,000	0.00	8,217.07	8,217.07
	637,500	0.00	8,250.20	8,250.20
	640,000	0.00	8,283.33	8,283.33
	642,500	0.00	8,316.47	8,316.47
	645,000	0.00	8,349.60	8,349.60
	647,500	0.00	8,382.73	8,382.73
	650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	689.62	728.93	1,418.55
72,500	607.84	762.07	1,369.91
75,000	526.05	795.20	1,321.25
77,500	444.26	828.33	1,272.59
80,000	362.47	861.47	1,223.94
82,500	280.68	894.60	1,175.28
85,000	198.90	927.73	1,126.63
87,500	117.11	960.87	1,077.98
90,000	35.32	994.00	1,029.32
92,500	0.00	1,027.13	1,027.13
95,000	0.00	1,060.27	1,060.27
97,500	0.00	1,093.40	1,093.40
100,000	0.00	1,126.53	1,126.53
102,500	0.00	1,159.67	1,159.67
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	3,221.49	728.93	3,950.42
72,500	3,139.70	762.07	3,901.77
75,000	3,057.91	795.20	3,853.11
77,500	2,976.13	828.33	3,804.46
80,000	2,894.34	861.47	3,755.81
82,500	2,812.55	894.60	3,707.15
85,000	2,730.76	927.73	3,658.49
87,500	2,648.98	960.87	3,609.85
90,000	2,567.19	994.00	3,561.19
92,500	2,485.40	1,027.13	3,512.53
95,000	2,403.61	1,060.27	3,463.88
97,500	2,321.82	1,093.40	3,415.22
100,000	2,240.04	1,126.53	3,366.57
102,500	2,158.25	1,159.67	3,317.92
105,000	2,076.46	1,192.80	3,269.26
107,500	1,994.67	1,225.93	3,220.60
110,000	1,912.89	1,259.07	3,171.96
112,500	1,831.10	1,292.20	3,123.30
115,000	1,749.31	1,325.33	3,074.64
117,500	1,667.52	1,358.47	3,025.99
120,000	1,585.73	1,391.60	2,977.33
122,500	1,503.95	1,424.73	2,928.68
125,000	1,422.16	1,457.87	2,880.03
127,500	1,340.37	1,491.00	2,831.37
130,000	1,258.58	1,524.13	2,782.71
132,500	1,176.80	1,557.27	2,734.07
135,000	1,095.01	1,590.40	2,685.41
137,500	1,013.22	1,623.53	2,636.75
140,000	931.43	1,656.67	2,588.10
142,500	849.64	1,689.80	2,539.44
145,000	767.86	1,722.93	2,490.79
147,500	686.07	1,756.07	2,442.14

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	604.28	1,789.20	2,393.48
152,500	522.49	1,822.33	2,344.82
155,000	440.71	1,855.47	2,296.18
157,500	358.92	1,888.60	2,247.52
160,000	277.13	1,921.73	2,198.86
162,500	195.34	1,954.87	2,150.21
165,000	113.55	1,988.00	2,101.55
167,500	31.77	2,021.13	2,052.90
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	7,484.18	728.93	8,213.11
72,500	7,402.39	762.07	8,164.46
75,000	7,320.61	795.20	8,115.81
77,500	7,238.82	828.33	8,067.15
80,000	7,157.03	861.47	8,018.50
82,500	7,075.24	894.60	7,969.84
85,000	6,993.46	927.73	7,921.19
87,500	6,911.67	960.87	7,872.54
90,000	6,829.88	994.00	7,823.88
92,500	6,748.09	1,027.13	7,775.22
95,000	6,666.30	1,060.27	7,726.57
97,500	6,584.52	1,093.40	7,677.92
100,000	6,502.73	1,126.53	7,629.26
102,500	6,420.94	1,159.67	7,580.61
105,000	6,339.15	1,192.80	7,531.95
107,500	6,257.37	1,225.93	7,483.30
110,000	6,175.58	1,259.07	7,434.65
112,500	6,093.79	1,292.20	7,385.99
115,000	6,012.00	1,325.33	7,337.33
117,500	5,930.21	1,358.47	7,288.68
120,000	5,848.43	1,391.60	7,240.03
122,500	5,766.64	1,424.73	7,191.37
125,000	5,684.85	1,457.87	7,142.72
127,500	5,603.06	1,491.00	7,094.06
130,000	5,521.28	1,524.13	7,045.41
132,500	5,439.49	1,557.27	6,996.76
135,000	5,357.70	1,590.40	6,948.10
137,500	5,275.91	1,623.53	6,899.44
140,000	5,194.12	1,656.67	6,850.79
142,500	5,112.34	1,689.80	6,802.14
145,000	5,030.55	1,722.93	6,753.48
147,500	4,948.76	1,756.07	6,704.83

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	4,866.97	1,789.20	6,656.17
152,500	4,785.19	1,822.33	6,607.52
155,000	4,703.40	1,855.47	6,558.87
157,500	4,621.61	1,888.60	6,510.21
160,000	4,539.82	1,921.73	6,461.55
162,500	4,458.03	1,954.87	6,412.90
165,000	4,376.25	1,988.00	6,364.25
167,500	4,294.46	2,021.13	6,315.59
170,000	4,212.67	2,054.27	6,266.94
172,500	4,130.88	2,087.40	6,218.28
175,000	4,049.10	2,120.53	6,169.63
177,500	3,967.31	2,153.67	6,120.98
180,000	3,885.52	2,186.80	6,072.32
182,500	3,803.73	2,219.93	6,023.66
185,000	3,721.94	2,253.07	5,975.01
187,500	3,640.16	2,286.20	5,926.36
190,000	3,558.37	2,319.33	5,877.70
192,500	3,476.58	2,352.47	5,829.05
195,000	3,394.79	2,385.60	5,780.39
197,500	3,313.01	2,418.73	5,731.74
200,000	3,231.22	2,451.87	5,683.09
202,500	3,149.43	2,485.00	5,634.43
205,000	3,067.64	2,518.13	5,585.77
207,500	2,985.85	2,551.27	5,537.12
210,000	2,904.07	2,584.40	5,488.47
212,500	2,822.28	2,617.53	5,439.81
215,000	2,740.49	2,650.67	5,391.16
217,500	2,658.70	2,683.80	5,342.50
220,000	2,576.92	2,716.93	5,293.85
222,500	2,495.13	2,750.07	5,245.20
225,000	2,413.34	2,783.20	5,196.54
227,500	2,331.55	2,816.33	5,147.88

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	2,249.76	2,849.47	5,099.23
232,500	2,167.98	2,882.60	5,050.58
235,000	2,086.19	2,915.73	5,001.92
237,500	2,004.40	2,948.87	4,953.27
240,000	1,922.61	2,982.00	4,904.61
242,500	1,840.83	3,015.13	4,855.96
245,000	1,759.04	3,048.27	4,807.31
247,500	1,677.25	3,081.40	4,758.65
250,000	1,595.46	3,114.53	4,709.99
252,500	1,513.67	3,147.67	4,661.34
255,000	1,431.89	3,180.80	4,612.69
257,500	1,350.10	3,213.93	4,564.03
260,000	1,268.31	3,247.07	4,515.38
262,500	1,186.52	3,280.20	4,466.72
265,000	1,104.74	3,313.33	4,418.07
267,500	1,022.95	3,346.47	4,369.42
270,000	941.16	3,379.60	4,320.76
272,500	859.37	3,412.73	4,272.10
275,000	777.58	3,445.87	4,223.45
277,500	695.80	3,479.00	4,174.80
280,000	614.01	3,512.13	4,126.14
282,500	532.22	3,545.27	4,077.49
285,000	450.43	3,578.40	4,028.83
287,500	368.65	3,611.53	3,980.18
290,000	286.86	3,644.67	3,931.53
292,500	205.07	3,677.80	3,882.87
295,000	123.28	3,710.93	3,834.21
297,500	41.49	3,744.07	3,785.56
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Attached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Attached Single Family Dwelling  
 Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

## **Multiple Family Dwelling Units**

**Zero Bedroom - MF 0**

**One Bedroom - MF 1**

**Two Bedroom - MF 2**

**Three Bedroom - MF 3**

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	0.00	728.93	728.93
72,500	0.00	762.07	762.07
75,000	0.00	795.20	795.20
77,500	0.00	828.33	828.33
80,000	0.00	861.47	861.47
82,500	0.00	894.60	894.60
85,000	0.00	927.73	927.73
87,500	0.00	960.87	960.87
90,000	0.00	994.00	994.00
92,500	0.00	1,027.13	1,027.13
95,000	0.00	1,060.27	1,060.27
97,500	0.00	1,093.40	1,093.40
100,000	0.00	1,126.53	1,126.53
102,500	0.00	1,159.67	1,159.67
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Zero Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash: 0.00

Multiple Family Dwelling  
Zero Bedroom

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	Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
	630,000	0.00	8,150.80	8,150.80
	632,500	0.00	8,183.93	8,183.93
	635,000	0.00	8,217.07	8,217.07
	637,500	0.00	8,250.20	8,250.20
	640,000	0.00	8,283.33	8,283.33
	642,500	0.00	8,316.47	8,316.47
	645,000	0.00	8,349.60	8,349.60
	647,500	0.00	8,382.73	8,382.73
	650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	0.00	728.93	728.93
72,500	0.00	762.07	762.07
75,000	0.00	795.20	795.20
77,500	0.00	828.33	828.33
80,000	0.00	861.47	861.47
82,500	0.00	894.60	894.60
85,000	0.00	927.73	927.73
87,500	0.00	960.87	960.87
90,000	0.00	994.00	994.00
92,500	0.00	1,027.13	1,027.13
95,000	0.00	1,060.27	1,060.27
97,500	0.00	1,093.40	1,093.40
100,000	0.00	1,126.53	1,126.53
102,500	0.00	1,159.67	1,159.67
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 One Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	198.90	728.93	927.83
72,500	117.11	762.07	879.18
75,000	35.32	795.20	830.52
77,500	0.00	828.33	828.33
80,000	0.00	861.47	861.47
82,500	0.00	894.60	894.60
85,000	0.00	927.73	927.73
87,500	0.00	960.87	960.87
90,000	0.00	994.00	994.00
92,500	0.00	1,027.13	1,027.13
95,000	0.00	1,060.27	1,060.27
97,500	0.00	1,093.40	1,093.40
100,000	0.00	1,126.53	1,126.53
102,500	0.00	1,159.67	1,159.67
105,000	0.00	1,192.80	1,192.80
107,500	0.00	1,225.93	1,225.93
110,000	0.00	1,259.07	1,259.07
112,500	0.00	1,292.20	1,292.20
115,000	0.00	1,325.33	1,325.33
117,500	0.00	1,358.47	1,358.47
120,000	0.00	1,391.60	1,391.60
122,500	0.00	1,424.73	1,424.73
125,000	0.00	1,457.87	1,457.87
127,500	0.00	1,491.00	1,491.00
130,000	0.00	1,524.13	1,524.13
132,500	0.00	1,557.27	1,557.27
135,000	0.00	1,590.40	1,590.40
137,500	0.00	1,623.53	1,623.53
140,000	0.00	1,656.67	1,656.67
142,500	0.00	1,689.80	1,689.80
145,000	0.00	1,722.93	1,722.93
147,500	0.00	1,756.07	1,756.07

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	0.00	1,789.20	1,789.20
152,500	0.00	1,822.33	1,822.33
155,000	0.00	1,855.47	1,855.47
157,500	0.00	1,888.60	1,888.60
160,000	0.00	1,921.73	1,921.73
162,500	0.00	1,954.87	1,954.87
165,000	0.00	1,988.00	1,988.00
167,500	0.00	2,021.13	2,021.13
170,000	0.00	2,054.27	2,054.27
172,500	0.00	2,087.40	2,087.40
175,000	0.00	2,120.53	2,120.53
177,500	0.00	2,153.67	2,153.67
180,000	0.00	2,186.80	2,186.80
182,500	0.00	2,219.93	2,219.93
185,000	0.00	2,253.07	2,253.07
187,500	0.00	2,286.20	2,286.20
190,000	0.00	2,319.33	2,319.33
192,500	0.00	2,352.47	2,352.47
195,000	0.00	2,385.60	2,385.60
197,500	0.00	2,418.73	2,418.73
200,000	0.00	2,451.87	2,451.87
202,500	0.00	2,485.00	2,485.00
205,000	0.00	2,518.13	2,518.13
207,500	0.00	2,551.27	2,551.27
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Two Bedroom

	Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
	230,000	0.00	2,849.47	2,849.47
	232,500	0.00	2,882.60	2,882.60
	235,000	0.00	2,915.73	2,915.73
	237,500	0.00	2,948.87	2,948.87
	240,000	0.00	2,982.00	2,982.00
	242,500	0.00	3,015.13	3,015.13
	245,000	0.00	3,048.27	3,048.27
	247,500	0.00	3,081.40	3,081.40
	250,000	0.00	3,114.53	3,114.53
	252,500	0.00	3,147.67	3,147.67
	255,000	0.00	3,180.80	3,180.80
	257,500	0.00	3,213.93	3,213.93
	260,000	0.00	3,247.07	3,247.07
	262,500	0.00	3,280.20	3,280.20
	265,000	0.00	3,313.33	3,313.33
	267,500	0.00	3,346.47	3,346.47
	270,000	0.00	3,379.60	3,379.60
	272,500	0.00	3,412.73	3,412.73
	275,000	0.00	3,445.87	3,445.87
	277,500	0.00	3,479.00	3,479.00
	280,000	0.00	3,512.13	3,512.13
	282,500	0.00	3,545.27	3,545.27
	285,000	0.00	3,578.40	3,578.40
	287,500	0.00	3,611.53	3,611.53
	290,000	0.00	3,644.67	3,644.67
	292,500	0.00	3,677.80	3,677.80
	295,000	0.00	3,710.93	3,710.93
	297,500	0.00	3,744.07	3,744.07
	300,000	0.00	3,777.20	3,777.20
	302,500	0.00	3,810.33	3,810.33
	305,000	0.00	3,843.47	3,843.47
	307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Two Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302  
School Site Land/Cash:

0.00

Multiple Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
70,000	4,504.50	728.93	5,233.43
72,500	4,422.71	762.07	5,184.78
75,000	4,340.93	795.20	5,136.13
77,500	4,259.14	828.33	5,087.47
80,000	4,177.35	861.47	5,038.82
82,500	4,095.56	894.60	4,990.16
85,000	4,013.77	927.73	4,941.50
87,500	3,931.99	960.87	4,892.86
90,000	3,850.20	994.00	4,844.20
92,500	3,768.41	1,027.13	4,795.54
95,000	3,686.62	1,060.27	4,746.89
97,500	3,604.84	1,093.40	4,698.24
100,000	3,523.05	1,126.53	4,649.58
102,500	3,441.26	1,159.67	4,600.93
105,000	3,359.47	1,192.80	4,552.27
107,500	3,277.68	1,225.93	4,503.61
110,000	3,195.90	1,259.07	4,454.97
112,500	3,114.11	1,292.20	4,406.31
115,000	3,032.32	1,325.33	4,357.65
117,500	2,950.53	1,358.47	4,309.00
120,000	2,868.75	1,391.60	4,260.35
122,500	2,786.96	1,424.73	4,211.69
125,000	2,705.17	1,457.87	4,163.04
127,500	2,623.38	1,491.00	4,114.38
130,000	2,541.59	1,524.13	4,065.72
132,500	2,459.81	1,557.27	4,017.08
135,000	2,378.02	1,590.40	3,968.42
137,500	2,296.23	1,623.53	3,919.76
140,000	2,214.44	1,656.67	3,871.11
142,500	2,132.66	1,689.80	3,822.46
145,000	2,050.87	1,722.93	3,773.80
147,500	1,969.08	1,756.07	3,725.15

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
150,000	1,887.29	1,789.20	3,676.49
152,500	1,805.50	1,822.33	3,627.83
155,000	1,723.72	1,855.47	3,579.19
157,500	1,641.93	1,888.60	3,530.53
160,000	1,560.14	1,921.73	3,481.87
162,500	1,478.35	1,954.87	3,433.22
165,000	1,396.57	1,988.00	3,384.57
167,500	1,314.78	2,021.13	3,335.91
170,000	1,232.99	2,054.27	3,287.26
172,500	1,151.20	2,087.40	3,238.60
175,000	1,069.41	2,120.53	3,189.94
177,500	987.63	2,153.67	3,141.30
180,000	905.84	2,186.80	3,092.64
182,500	824.05	2,219.93	3,043.98
185,000	742.26	2,253.07	2,995.33
187,500	660.48	2,286.20	2,946.68
190,000	578.69	2,319.33	2,898.02
192,500	496.90	2,352.47	2,849.37
195,000	415.11	2,385.60	2,800.71
197,500	333.32	2,418.73	2,752.05
200,000	251.54	2,451.87	2,703.41
202,500	169.75	2,485.00	2,654.75
205,000	87.96	2,518.13	2,606.09
207,500	6.17	2,551.27	2,557.44
210,000	0.00	2,584.40	2,584.40
212,500	0.00	2,617.53	2,617.53
215,000	0.00	2,650.67	2,650.67
217,500	0.00	2,683.80	2,683.80
220,000	0.00	2,716.93	2,716.93
222,500	0.00	2,750.07	2,750.07
225,000	0.00	2,783.20	2,783.20
227,500	0.00	2,816.33	2,816.33

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	0.00	2,849.47	2,849.47
232,500	0.00	2,882.60	2,882.60
235,000	0.00	2,915.73	2,915.73
237,500	0.00	2,948.87	2,948.87
240,000	0.00	2,982.00	2,982.00
242,500	0.00	3,015.13	3,015.13
245,000	0.00	3,048.27	3,048.27
247,500	0.00	3,081.40	3,081.40
250,000	0.00	3,114.53	3,114.53
252,500	0.00	3,147.67	3,147.67
255,000	0.00	3,180.80	3,180.80
257,500	0.00	3,213.93	3,213.93
260,000	0.00	3,247.07	3,247.07
262,500	0.00	3,280.20	3,280.20
265,000	0.00	3,313.33	3,313.33
267,500	0.00	3,346.47	3,346.47
270,000	0.00	3,379.60	3,379.60
272,500	0.00	3,412.73	3,412.73
275,000	0.00	3,445.87	3,445.87
277,500	0.00	3,479.00	3,479.00
280,000	0.00	3,512.13	3,512.13
282,500	0.00	3,545.27	3,545.27
285,000	0.00	3,578.40	3,578.40
287,500	0.00	3,611.53	3,611.53
290,000	0.00	3,644.67	3,644.67
292,500	0.00	3,677.80	3,677.80
295,000	0.00	3,710.93	3,710.93
297,500	0.00	3,744.07	3,744.07
300,000	0.00	3,777.20	3,777.20
302,500	0.00	3,810.33	3,810.33
305,000	0.00	3,843.47	3,843.47
307,500	0.00	3,876.60	3,876.60

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
310,000	0.00	3,909.73	3,909.73
312,500	0.00	3,942.87	3,942.87
315,000	0.00	3,976.00	3,976.00
317,500	0.00	4,009.13	4,009.13
320,000	0.00	4,042.27	4,042.27
322,500	0.00	4,075.40	4,075.40
325,000	0.00	4,108.53	4,108.53
327,500	0.00	4,141.67	4,141.67
330,000	0.00	4,174.80	4,174.80
332,500	0.00	4,207.93	4,207.93
335,000	0.00	4,241.07	4,241.07
337,500	0.00	4,274.20	4,274.20
340,000	0.00	4,307.33	4,307.33
342,500	0.00	4,340.47	4,340.47
345,000	0.00	4,373.60	4,373.60
347,500	0.00	4,406.73	4,406.73
350,000	0.00	4,439.87	4,439.87
352,500	0.00	4,473.00	4,473.00
355,000	0.00	4,506.13	4,506.13
357,500	0.00	4,539.27	4,539.27
360,000	0.00	4,572.40	4,572.40
362,500	0.00	4,605.53	4,605.53
365,000	0.00	4,638.67	4,638.67
367,500	0.00	4,671.80	4,671.80
370,000	0.00	4,704.93	4,704.93
372,500	0.00	4,738.07	4,738.07
375,000	0.00	4,771.20	4,771.20
377,500	0.00	4,804.33	4,804.33
380,000	0.00	4,837.47	4,837.47
382,500	0.00	4,870.60	4,870.60
385,000	0.00	4,903.73	4,903.73
387,500	0.00	4,936.87	4,936.87

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302  
 School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
390,000	0.00	4,970.00	4,970.00
392,500	0.00	5,003.13	5,003.13
395,000	0.00	5,036.27	5,036.27
397,500	0.00	5,069.40	5,069.40
400,000	0.00	5,102.53	5,102.53
402,500	0.00	5,135.67	5,135.67
405,000	0.00	5,168.80	5,168.80
407,500	0.00	5,201.93	5,201.93
410,000	0.00	5,235.07	5,235.07
412,500	0.00	5,268.20	5,268.20
415,000	0.00	5,301.33	5,301.33
417,500	0.00	5,334.47	5,334.47
420,000	0.00	5,367.60	5,367.60
422,500	0.00	5,400.73	5,400.73
425,000	0.00	5,433.87	5,433.87
427,500	0.00	5,467.00	5,467.00
430,000	0.00	5,500.13	5,500.13
432,500	0.00	5,533.27	5,533.27
435,000	0.00	5,566.40	5,566.40
437,500	0.00	5,599.53	5,599.53
440,000	0.00	5,632.67	5,632.67
442,500	0.00	5,665.80	5,665.80
445,000	0.00	5,698.93	5,698.93
447,500	0.00	5,732.07	5,732.07
450,000	0.00	5,765.20	5,765.20
452,500	0.00	5,798.33	5,798.33
455,000	0.00	5,831.47	5,831.47
457,500	0.00	5,864.60	5,864.60
460,000	0.00	5,897.73	5,897.73
462,500	0.00	5,930.87	5,930.87
465,000	0.00	5,964.00	5,964.00
467,500	0.00	5,997.13	5,997.13

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
470,000	0.00	6,030.27	6,030.27
472,500	0.00	6,063.40	6,063.40
475,000	0.00	6,096.53	6,096.53
477,500	0.00	6,129.67	6,129.67
480,000	0.00	6,162.80	6,162.80
482,500	0.00	6,195.93	6,195.93
485,000	0.00	6,229.07	6,229.07
487,500	0.00	6,262.20	6,262.20
490,000	0.00	6,295.33	6,295.33
492,500	0.00	6,328.47	6,328.47
495,000	0.00	6,361.60	6,361.60
497,500	0.00	6,394.73	6,394.73
500,000	0.00	6,427.87	6,427.87
502,500	0.00	6,461.00	6,461.00
505,000	0.00	6,494.13	6,494.13
507,500	0.00	6,527.27	6,527.27
510,000	0.00	6,560.40	6,560.40
512,500	0.00	6,593.53	6,593.53
515,000	0.00	6,626.67	6,626.67
517,500	0.00	6,659.80	6,659.80
520,000	0.00	6,692.93	6,692.93
522,500	0.00	6,726.07	6,726.07
525,000	0.00	6,759.20	6,759.20
527,500	0.00	6,792.33	6,792.33
530,000	0.00	6,825.47	6,825.47
532,500	0.00	6,858.60	6,858.60
535,000	0.00	6,891.73	6,891.73
537,500	0.00	6,924.87	6,924.87
540,000	0.00	6,958.00	6,958.00
542,500	0.00	6,991.13	6,991.13
545,000	0.00	7,024.27	7,024.27
547,500	0.00	7,057.40	7,057.40

Kaneland Community Unit School District #302  
 School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Multiple Family Dwelling  
 Three Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
550,000	0.00	7,090.53	7,090.53
552,500	0.00	7,123.67	7,123.67
555,000	0.00	7,156.80	7,156.80
557,500	0.00	7,189.93	7,189.93
560,000	0.00	7,223.07	7,223.07
562,500	0.00	7,256.20	7,256.20
565,000	0.00	7,289.33	7,289.33
567,500	0.00	7,322.47	7,322.47
570,000	0.00	7,355.60	7,355.60
572,500	0.00	7,388.73	7,388.73
575,000	0.00	7,421.87	7,421.87
577,500	0.00	7,455.00	7,455.00
580,000	0.00	7,488.13	7,488.13
582,500	0.00	7,521.27	7,521.27
585,000	0.00	7,554.40	7,554.40
587,500	0.00	7,587.53	7,587.53
590,000	0.00	7,620.67	7,620.67
592,500	0.00	7,653.80	7,653.80
595,000	0.00	7,686.93	7,686.93
597,500	0.00	7,720.07	7,720.07
600,000	0.00	7,753.20	7,753.20
602,500	0.00	7,786.33	7,786.33
605,000	0.00	7,819.47	7,819.47
607,500	0.00	7,852.60	7,852.60
610,000	0.00	7,885.73	7,885.73
612,500	0.00	7,918.87	7,918.87
615,000	0.00	7,952.00	7,952.00
617,500	0.00	7,985.13	7,985.13
620,000	0.00	8,018.27	8,018.27
622,500	0.00	8,051.40	8,051.40
625,000	0.00	8,084.53	8,084.53
627,500	0.00	8,117.67	8,117.67

Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash: 0.00

Multiple Family Dwelling  
Three Bedroom

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Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
630,000	0.00	8,150.80	8,150.80
632,500	0.00	8,183.93	8,183.93
635,000	0.00	8,217.07	8,217.07
637,500	0.00	8,250.20	8,250.20
640,000	0.00	8,283.33	8,283.33
642,500	0.00	8,316.47	8,316.47
645,000	0.00	8,349.60	8,349.60
647,500	0.00	8,382.73	8,382.73
650,000	0.00	8,415.87	8,415.87

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** RICHARD YOUNG COMMUNITY DEVELOPMENT DIRECTOR  
**SUBJECT:** DISCUSSION: EXTENSION OF THE RESIDENTIAL  
DEVELOPMENT FEES STIMULUS PROGRAM  
**AGENDA:** SEPTEMBER 20, 2011 COW  
**DATE:** SEPTEMBER 16, 2011

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**ISSUE**

Should the Village continue the program amending residential development permit fees on a short term basis.

**DISCUSSION**

On October 5, 2010 the Village Board approved a one year extension of the residential development stimulus which was enacted in October of 2009. This program is set to expire on October 31, 2011.

The program as approved last year provides for a rebate on Transition Fees of 100% of the applicable fee (or fees), regardless of designated entity to receive said fee (or fees) and up to \$5,000 to be allocated by staff between the various applicable impact fees in staff's discretion. If approved by the Village Board, the extension dates of this program would be as follows: to be eligible a building permit must be applied for and paid for by October 31, 2012 and a Certificate of Occupancy (CO) must be applied for and paid for by October 31, 2013. As in the past, the program will include up to 35 new units per year. Also as in the past, the program will allow for the deferral of the payment of some fees from the time of permit issuance to the time a CO is issued.

The Impact Fee reductions will be done in capital accounts and recouped by allocating the amount to remaining homes to be built in the future; estimated at \$10 per unit. While the Transition Fee reduction will not be recouped, the proposed 35 unit cap will prevent it from becoming a major burden.

**COSTS**

The immediate cost of this program is unknown because of the unknown number of permits, but as presented will likely be limited to minimal legal consulting fees. The long term impact should be limited to forgiven revenues and should not have a significant impact on the financial status of the Village.

## **RECOMMENDATION**

That the Board review and comment on the proposed extension of this program.

**INTERGOVERNMENTAL AGREEMENT  
BETWEEN THE VILLAGE OF ELBURN, VILLAGE OF VIRGIL, VILLAGE OF  
SUGAR GROVE, VILLAGE OF MAPLE PARK, VILLAGE OF KANEVILLE,  
VILLAGE OF MONTGOMERY AND TOWN OF CORTLAND  
AND  
KANELAND COMMUNITY UNIT SCHOOL DISTRICT 302  
PROVIDING FOR LAND/CASH DEDICATIONS & SCHOOL IMPACT  
PAYMENTS**

THIS AGREEMENT made and entered into on the \_\_\_\_\_ day of \_\_\_\_\_, ~~2010~~2011, by and between the Village of Elburn, Village of Virgil, Village of Sugar Grove, Village of Maple Park, Village of Kaneville, Village of Montgomery and Town of Cortland (individually “Municipality” and collectively “Municipalities”) and Kaneland Community Unit District 302 (the “District”).

**WHEREAS**, the Illinois Constitution, Article VII, section 10 and 5 ILCS 220/1 et seq. entitled the “Intergovernmental Cooperation Act,” provides that any power or powers, privileges or authority exercised, or which may be exercised, by a unit of government may be exercised and enjoyed jointly with any other unit of local government; and

**WHEREAS**, 5 ILCS 220/1 *et seq.* provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, function, activity, or undertaking which any public agency entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and

**WHEREAS**, the District welcomes the addition of new residents to its territory and desires at all times to provide adequate school facilities and services to all its residents; and

**WHEREAS**, the Municipalities and the District recognize that the addition of new residents to the District will impose immediate additional financial and user demands on the District and its facilities and services; and

**WHEREAS**, the Municipalities and the District, in the spirit of intergovernmental cooperation, and pursuant to Article 7, Section 10 of the 1970 Constitution of the State of Illinois, and pursuant to 5 ILCS 220/1, being the Intergovernmental Cooperation Act, desire to work together to defray at least a part of the cost of meeting those demands; and

**WHEREAS**, the parties hereto have determined that it is in their best interests and in the best interests of their respective residents and taxpayers to provide for land dedication or cash payment in lieu thereof, and school impact payments in the Municipalities.

**NOW, THEREFORE**, in consideration of the foregoing recitals incorporated in this Agreement by reference and in consideration of the provisions and covenants contained herein, the parties agree as follows:

**SECTION ONE: TERM.**

The term of this Agreement shall be January 1, ~~2011-2012~~ through December 31, ~~2011~~2016.

**SECTION TWO: LAND/CASH PAYMENTS/DEDICATIONS.**

a. The Municipalities shall obtain land dedications or cash equivalent payments from all residential subdivisions to which they can be legally applied

for school sites required by the subdivisions. The applicable municipality shall have sole discretion to determine whether a land dedication or cash payment shall be required. If a land dedication is required, the District shall be consulted as to whether the proposed land dedication is appropriate for the future use of the District. Dedication of a site shall require a site fully improved with all infrastructure improvements and applicable and/or required ingress/egress. The land dedication and/or cash contribution shall be collected by the municipality not later than the issuance of a certificate of occupancy.

b. The number of students per school and number of acres per school campus shall be as follows:

	Students per School	Acres per School
Elementary	600	15
Middle School	900	35
High School	1500	80

c. The value per improved acre to be used in the calculation of the land/cash dedication-payment shall be at least that which is included in the Kane County Land/Cash Ordinance, with the exception below.

d. Where the value per improved acre from the Kane County Land/Cash Ordinance is not appropriate to be used for this purpose, a value per improved acre may be determined by a valid fair market value study performed by an MAI certified appraiser to be obtained and paid for by the municipality, without reimbursement by the District. The Municipality shall submit the MAI appraisal results of the study in writing to the other

~~District parties. Thereafter, the District may obtain at its own obligation and cost it's own MAI certified appraisal. Thereafter the Municipality submitting said MAI appraisal study shall may utilize the higher of said MAI appraisals valuation and, all party's shall thereafter be permitted to use said valuation (or continue to use, at a minimum, the Kane County valuation) at their discretion.~~

**SECTION THREE: SCHOOL IMPACT PAYMENTS.**

a. The Municipalities agree to obtain school impact payments specified in the tables attached hereto for all annexation agreements that include residential property within the District to which these payments can be legally applied. Said payments shall be collected no later than the issuance of a certificate of occupancy. Said tables are attached hereto and marked Exhibit "A."

b. These payments shall be applied to all newly annexed property with annexation agreements approved between January 1, ~~2011-2012~~ and December 31, ~~2011-2016~~ (amended annexation agreements with property already annexed to a given Village are not subject to these payment requirements). All newly annexed properties shall be required to have annexation agreements approved either before, or contemporaneously with, actual annexation to a given Village, with the fees specified herein.

c. For annexation agreements which include a combination of incorporated and unincorporated land, each Municipality will attempt to obtain an annexation or development agreement that subjects the entire property to the payments.

d. The annexation agreements shall indicate that the payments for the life of the annexation agreement will be based on the schedules in effect at the time of the issuance of permits, said permitting process to be at the discretion of the Municipality~~of the approval of the annexation agreement.~~

e. The school impact payments for housing units shall be based on the fee table attached hereto. (Exhibit A) Housing units age restricted by deed (in accordance with the Federal Fair Housing Act exemption for housing for persons aged 55 and older) shall not be subject to the school impact payments. If use of a property or a deed restriction is adjusted which would thereafter allow persons to own and/or live in housing units younger than age 55 (except such younger persons that are already allowed per the federal housing standards), school impact payments would begin, and be due, for any new construction after the change of a deed restriction per the applicable tables at the time of the adjustment, or if no tables exist at that time, per the last applicable table and amount thereon.

f. Payments due under annexation agreements entered into during the term of this Agreement shall be made in accordance with Exhibit A (~~60~~100% for Capital Impact Payment and ~~600~~0% for Transition Payment) for the life of said annexation agreement.

g. As needed, the school district shall provide data supporting the payment tables from a qualified third party.

h. For the duration of this agreement the ~~h~~floor and ceiling (I AM NOT SURE I KNOWWHAT WAS INTENDED) values will be maintained at the levels shown on Exhibit A.

i. Whenever a new subdivision that is not subject to an annexation agreement with any Municipality is proposed in an unincorporated area in the District, the District will make a documented and persistent attempt to obtain the payments consistent with this agreement and file a formal objection to the proposed development with the County Board if needed.

**SECTION FOUR: ACCOUNTING AND USE OF LAND/CASH PAYMENTS AND DISTRIBUTION OF SCHOOL IMPACT PAYMENTS.**

a. The Municipalities may charge a reasonable fee to the District for all services rendered by the Municipalities to collect and distribute the payments on behalf of the District and said fee shall either be deducted by the Municipality from the amounts tendered to the District or collected from the District by separate billing, but in either event shall not constitute an additional fee to a developer.

b. The District shall maintain an accurate and complete accounting of the receipt and expenditure of all monies received from the land/cash and school impact payments. No less than annually representatives of the District shall attend a meeting of each Municipality's trustees and report on the use of these funds.

c. The District shall maintain separate receipts and expenditures of land/cash payments and school impact payments, respectively; be able to identify from which Municipality said funds were received; and document the purpose served by expenditures of such funds.

d. No less than annually, each Municipality shall distribute the collected funds to the District. Such funds may only be used for any legal

growth related school costs generally attributable to the Municipality from which the funds were received.

**SECTION FIVE: COMPREHENSIVE PLANNING**

a. The District and Municipalities agree to work cooperatively in preparing a facilities master plan and land use plans or neighborhood plans that foster development of neighborhood-based schools and school sites to reduce the dependence upon motor vehicle transportation for students and make school facilities and buildings neighborhood focal points and integral components of future municipal neighborhoods. In order to foster this cooperation, the District shall accept a representative from each municipality on the Facility Planning Committee, subject to final approval of the representative by the Board of Education. The signatories recognize that, in general, elementary schools will be located in incorporated residential settings, but there may be circumstances under which the District may need to build schools in unincorporated or non-neighborhood settings.

b. The District agrees to prepare a facility master plan identifying construction projects for anticipated student population growth for a period of time ending five (5) years from the effective date of this Agreement. The Parties further agree that new school construction in municipalities will be considered only in the municipalities which are party to this Agreement and only where warranted by student demand.

c. The District agrees to comply with zoning, subdivision and land use requirements of the Municipality in which a school is planned and constructed, including but not limited to storm water management,

photometrics, landscaping, building appearance, parking and circulation, access management, signage, site plan review, zoning classification, sSpecial uUse pPermit or subdivision approval. The District may seek variances where it deems necessary and appropriate.

d. In any Municipality in which a school is constructed the District will permit the Municipality's designated building official to enter the site for the purpose of building and construction observation when accompanied by a District representative, at no cost to the District. The District will encourage cooperation with Municipal officials by the Regional Office of Education (if in existence), the official jurisdiction for school construction.

**SECTION SIX: HOLD HARMLESS AND INDEMNIFICATION.**

a. The District agrees that in the event a claim or a lawsuit is filed against a Municipality, the District and/or others, by an owner or developer that is developing or subdividing property, or by any other person, corporation, or entity that challenges the appropriateness, amount, timing, or any other aspect of a dedication or payment that has been conveyed, paid or is due to the District pursuant to the terms this Agreement, then the District agrees to pay any damages, judgments, amounts ordered to be refunded, and the costs and litigation expenses (including reasonable attorney's fees) incurred in defending such a claim or lawsuit. In the event other developer payments collected or sought to be collected for other entities and units of government are being challenged or at risk, the parties in question shall work to achieve an equitable sharing of said expenses. As a result of the indemnification provided under this Agreement, the District shall name counsel and generally control the

litigation. The Municipalities and the District agree that pursuant to this Agreement, the District is responsible for any liability which may attach to the Municipalities as a result of said impact fees, other payments and land dedications or cash in lieu thereof or the Municipalities' distribution of said payments to the District. In that regard, the District agrees that it shall employ competent and skilled legal counsel to represent the District and the Municipality and further covenants and agrees that it shall keep the Municipality fully advised as to the progress and status of the litigation. More specifically, the District shall provide the Municipality copies of all pleadings filed in the litigation and shall consult regularly (and shall cause its attorneys to consult regularly) with the Municipality or its attorneys, as applicable, as to the strategy for defending the lawsuit. In no event may any litigation be compromised or settled by the District without at least thirty (30) days prior notice to and approval by the Municipality. In lieu of, or in addition to, the above, a Municipality may choose to employ its own legal counsel to represent the Municipality, in which event the District shall reimburse the Municipality its reasonable attorney fees and costs of litigation.

b. In the event that a final and non-appealable judicial determination is made by a court of competent jurisdiction that dedications of land or payments of money received by the District are, in whole or in part, excessive, the District shall promptly repay said amount to the person who procures such judgment together with all other amounts judged by the court to be owing from the District or the Municipality.

**SECTION SEVEN: TERMINATION.**

a. This Agreement shall be in effect through December 31, ~~2011~~2016. It will be reviewed annually and upon request of any of the signatories must be reviewed for possible changes at a meeting of all parties at a convenient time and location. Termination of this Agreement shall not affect the continuing obligation of the District or the Municipality with regard to claims or damages allegedly arising out of the Municipality's efforts prior to termination, or to the Municipality's obligation to distribute, or the actual distribution of payments collected prior to the date of termination, or shall termination affect the continuing obligations between the remaining Municipalities and the District.

**SECTION EIGHT: PREVIOUS AGREEMENTS**

a. This agreement shall constitute the entire agreement between the individual Municipalities and the District regarding development related fees ~~for the term herein stated and shall supersede and cancel any previous agreements between the District and the individual Municipalities regarding development related fees.~~

**VILLAGE OF ELBURN**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**VILLAGE OF VIRGIL**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**VILLAGE OF SUGAR GROVE**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**VILLAGE OF MAPLE PARK**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**VILLAGE OF KANEVILLE**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**VILLAGE OF MONTGOMERY**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**TOWN OF CORTLAND**

By: \_\_\_\_\_

~~ATTEST:~~ ATTEST: \_\_\_\_\_

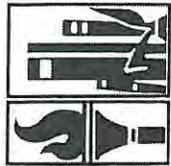
By: \_\_\_\_\_

ATTEST: \_\_\_\_\_

**KANELAND COMMUNITY UNIT  
SCHOOL DISTRICT 302**

By: \_\_\_\_\_

ATTEST: \_\_\_\_\_



**Kaneland Community Unit School District #302  
School Impact Data Table  
Sample Payment Information**

The sample information below is provided as a product of an intergovernmental agreement between the Kaneland CUSD #302 and the following villages: Elburn, Virgil, Sugar Grove, Maple Park, Kaneville, Montgomery; and the Town of Cortland. The sample payments reflect the updated table information provided by the NIU Center for Governmental Studies in May 2011. During the five-year intergovernmental agreement, from January 1, 2012 through December 31, 2016, the transition portion of the payment will not be applied. Therefore, the information below represents the capital impact portion of the payment, as well as the ceiling value, if appropriate.

**Floor/Ceiling Information**

Type	Capital Impact Portion		Transition Portion	
	Floor	Ceiling	Floor	Ceiling
Detached Single Family Dwelling	\$0	\$6,000	N/A	N/A
Attached Single Family Dwelling	\$0	\$2,500	N/A	N/A
Multiple Family Dwelling	\$0	\$1,200	N/A	N/A

**Sample School Impact Payments**

Fair Market Value	Detached		Attached		Multiple Family	
	2-bedroom	3-bedroom	2-bedroom	3-bedroom	1 or 2-bedroom	3-bedroom
\$150,000	\$0	\$5,968.41	\$0	\$604.28	\$0	\$1,887.29
\$200,000	\$0	\$4,332.65	\$0	\$0	\$0	\$251.54
\$250,000	\$0	\$2,696.90	\$0	\$0	\$0	\$0
\$300,000	\$0	\$1,061.14	\$0	\$0	\$0	\$0
\$350,000	\$0	\$0	\$0	\$0	\$0	\$0
\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
\$500,000	\$0	\$0	\$0	\$0	\$0	\$0

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** CYNTHIA L. GALBREATH, VILLAGE CLERK  
**SUBJECT:** LICENSE APPROVAL FOR EXPRESS LANE GAS & FOOD MART  
**AGENDA:** SEPTEMBER 20, 2011 REGULAR AGENDA  
**DATE:** SEPTEMBER 16, 2011

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**ISSUE**

Should the Village of Sugar Grove Liquor Commissioner and Commission approve a liquor and a tobacco license for the remainder of the 2011-2012 licensing year for Express Lane Gas & Food Mart, Inc. (formerly BP Amoco / Sugar Grove Food Shop).

**DISCUSSION**

Liquor Licenses are required for all establishments that sell or serve alcoholic beverages as per Title 3, Chapter 2 of the Village Code. Establishments that sell tobacco must also have license as per Title 3, Chapter 7.

This request is before the Board this evening as the current owners of the BP Amoco have sold the business and therefore the new owner, Mr. Johnson , President of Express Lane Gas & Good Mart, has applied for a liquor and tobacco license for the business located at 109 S. Route 47. Staff has reviewed the applications, performed the required background checks and recommends that the licenses are approved.

**COSTS**

There is no cost with the approval of any of the licenses presented this evening.

**RECOMMENDATION**

That the Village President and Village Board acting in their capacity as the Liquor Commissioner and Commission approve the liquor and tobacco licenses for the remainder of the 2010-2011 licensing year May 1, 2010 to April 30, 2011 for Express Lane Gas & Food Mart.

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** BRENT M. EICHELBERGER, VILLAGE ADMINISTRATOR  
**SUBJECT:** DISCUSSION: KANELAND SCHOOL IMPACT FEE AGREEMENT  
**AGENDA:** SEPTEMBER 20, 2011 COMMITTEE OF THE WHOLE  
**DATE:** SEPTEMBER 19, 2011

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**ISSUE**

Should the Village renew the Intergovernmental Agreement (IGA) for impact fees for the Kaneland School District.

**DISCUSSION**

The Village of Sugar Grove has always been and continues to be an ardent supporter of a strong school system. This has been evidenced by the Village's leadership in implementing appropriate school impact fees on new development. Further evidence includes the Village's financial contributions toward extending utilities to the Harter Road school site.

The seven municipalities within the Kaneland School District and the District itself entered into a three-year IGA in 2007 to standardize school impact fees for new annexations. That agreement was extended with modifications in late 2010 and the current agreement expires December 31, 2011.

During the 2010 renewal process, several concerns were raised that led to the one year extension. Primary concerns revolved around the current and anticipated economy and housing market and the appropriateness of locking in a fee schedule for one taxing body when all taxing bodies have needs.

Representatives of the signatories held several meetings during 2011 to discuss renewing the IGA. The attached draft revised IGA is the result of those meetings. It should be noted that no formal vote was held and the proposal is the result of a consensus decision. Village of Sugar Grove representatives, as well as those of other entities, did express various concerns.

There are legitimate reasons for both approving and not approving the agreement. Staff recommends the Board consider the benefits of both and direct staff accordingly. The draft IGA has not been reviewed by the Village Attorney.

A detailed description of the changes in the proposed draft IGA follows.

#### Section One: Term

The draft IGA includes a five year term. The effective term could be considered twenty-five years as the annexation agreements that the IGA would cover typically have twenty year terms.

During the 2010 renewal period the Village of Sugar Grove requested that a 'most favored nation' clause be included. This clause would state that if fees are reduced or eliminated in a future IGA, or if there is no future IGA, municipalities would be free to reduce or eliminate fees for developments that were approved under the IGA. The purpose of this clause is to address the concern that a party to the agreement could choose not to renew it and then approve development with reduced fees to the harm of other parties.

#### Section Two: Land/Cash Payments/Dedication

- a. The IGA includes new language clarifying that the municipality shall have sole discretion as to whether a site or cash payment is required. It also contains new language requiring sites to be fully improved and requiring the land or cash to be collected no later than at issuance of a CO. The improvement definition and timing issues were not fully discussed at the review committee and should be further reviewed to determine their appropriateness.
- b. The number of students per school (600, 900 & 1,500) and acres per school (15, 35 & 80) for elementary, middle and high schools remain unchanged in the proposed draft. These items were the subject of extensive discussion at the committee. The current standards are based on Kane County standards that have been in place for many years. Kane County was contacted and they were not able to provide the back-up material for the standards.

Sugar Grove staff did an on-line survey of surrounding districts and found averages of 560, 818 & 1,679 for students and 12.2, 28 & 64.1 for acreage. The median was 600, 900 & 1,500 and 11, 29 & 53. Reportedly, Kaneland's current elementary schools are designed for a maximum of 750 students, while the new middle school can accommodate 1,200 and the high school 1,600.

Crown Development did a survey of several area districts and found averages of 730, 1,180 & 2,880 for students and 14, 17 & 82 acres for sites.

A review of guidelines from "official" sources such as the Illinois State Board of Education and the Council of Educational Facility Planners International does little to clarify the issue as they offer guidelines, but no definitive requirements. In

general, their guidelines suggest smaller school site sizes based on the same number of students, especially at the high school level.

The determination of the number of students per school and acres per school site has a direct impact on the land or cash in lieu of land requirement.

- c. This section remains the same, linking the value per improved acre to the Kane County ordinance. The current and proposed agreements provide, in 2.d, a mechanism to change the value in cases where the County value is inappropriate.
- d. The language in this section provides for a change to the value per acre based on an appraisal. New language that was not discussed at the review committee has been included in the draft IGA. This language would allow for a second appraisal to be obtained by Kaneland and the higher appraised value would be used. This language should be reviewed as it may be problematic.

### Section Three: School Impact Payments

- a. This section adds language that impact fees will be collected by the municipality no later than at Certificate of Occupancy. This is consistent with Sugar Grove's current practice.
- b. The only change in this section is the update of the dates of the IGA.
- c. No change.
- d. This section is changed to indicate that the fee tables to be used will be the tables in place at the time of permit, not the tables in place at the signing of the IGA or the individual annexation agreements. This allows the District to update and change the tables at any time, adding uncertainty to the development/building economic model. However, the ceiling values would remain in effect. There is also a change clarifying that the permit process is up to the municipalities.
- e. No changes. Age restricted by deed developments would not be subject to impact fees as in the current agreement.
- f. This section changes the implementation percentage of fees from the current 60% for both Capital Impact and Transition Fees to 100% for Capital Impact and 0% for Transition.
- g. No change.
- h. The new language for this section has not yet been drafted. There appears to have been some miscommunication at the review committee as much of the discussion was based on prior ceiling values of \$6,000, \$2,500 and \$1,200 for

detached single family, attached single family and multiple family units respectively. However, the current IGA sets ceiling levels at \$3,600, \$1,500 and \$720. It was discussed and agreed that the floor values should be eliminated as they are not supported by a strict application of the fee model.

- i. No substantive change.

#### Section Four: Accounting and Use of Land/Cash Payments and Distribution of School Impact Payments

There are no proposed changes to this section.

#### Section Five: Comprehensive Planning

There are no proposed substantive changes to this section.

#### Section Six: Hold Harmless and Indemnification

There are no proposed changes to this section.

#### Section Seven: Termination

The only change is to reflect the proposed five year term.

#### Section Eight: Previous Agreements

The proposed change regarding was not discussed at the review committee and will need to be reviewed.

Currently a detached single family, four bedroom, \$350,000 home would pay \$5,052.43 in Impact Fees (\$2,137.96 in Capital Impact and \$2,914.47 in Transition).

Under the draft proposed IGA that same home would pay either \$3,600.00 if the current ceiling levels are maintained or \$6,000.00 if the ceiling levels are returned to the older amount.

In addition to this fee, under both scenarios, there would be a land donation or cash in lieu required. For a four bedroom detached single family home, this amount is currently around \$3,500. This amount could change up or down, if the value per acre is changed.

The Village Board has several options including:

- 1) Support the draft proposed IGA extension as presented.
- 2) Propose further changes to the draft proposed IGA.
- 3) Let the IGA expire without extension.

There are legitimate reasons for both approving and not approving the agreement. Staff recommends the Board consider the benefits of both and direct staff accordingly.

Attached Documents:

- 1) Draft proposed IGA prepared by Kaneland – received 9/13/11
- 2) Draft proposed IGA Sample Payments prepared by Kaneland – dated 9/12/11  
(This document includes the higher ceiling levels, which may or may not be appropriate, as discussed above in 3.h)

### **COST**

Expected direct costs to this item are limited to attorney review expenses and are estimated at less than \$1,000.

### **RECOMMENDATION**

That the Board discuss the draft proposed IGA extension for impact fees for the Kaneland School District and direct staff as to how to proceed.

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** RICHARD YOUNG COMMUNITY DEVELOPMENT DIRECTOR  
**SUBJECT:** DISCUSSION: EXTENSION OF THE RESIDENTIAL  
DEVELOPMENT FEES STIMULUS PROGRAM  
**AGENDA:** SEPTEMBER 20, 2011 COW  
**DATE:** SEPTEMBER 16, 2011

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**ISSUE**

Should the Village continue the program amending residential development permit fees on a short term basis.

**DISCUSSION**

On October 5, 2010 the Village Board approved a one year extension of the residential development stimulus which was enacted in October of 2009. This program is set to expire on October 31, 2011.

The program as approved last year provides for a rebate on Transition Fees of 100% of the applicable fee (or fees), regardless of designated entity to receive said fee (or fees) and up to \$5,000 to be allocated by staff between the various applicable impact fees in staff's discretion. If approved by the Village Board, the extension dates of this program would be as follows: to be eligible a building permit must be applied for and paid for by October 31, 2012 and a Certificate of Occupancy (CO) must be applied for and paid for by October 31, 2013. As in the past, the program will include up to 35 new units per year. Also as in the past, the program will allow for the deferral of the payment of some fees from the time of permit issuance to the time a CO is issued.

The Impact Fee reductions will be done in capital accounts and recouped by allocating the amount to remaining homes to be built in the future; estimated at \$10 per unit. While the Transition Fee reduction will not be recouped, the proposed 35 unit cap will prevent it from becoming a major burden.

**COSTS**

The immediate cost of this program is unknown because of the unknown number of permits, but as presented will likely be limited to minimal legal consulting fees. The long term impact should be limited to forgiven revenues and should not have a significant impact on the financial status of the Village.

## **RECOMMENDATION**

That the Board review and comment on the proposed extension of this program.

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** RICHARD YOUNG, COMMUNITY DEVELOPMENT DIRECTOR  
**SUBJECT:** DISCUSSION: CREATION OF A NEW LIGHT INDUSTRIAL ZONING DISTRICT  
**AGENDA:** SEPTEMBER 20, 2011 COTW MEETING  
**DATE:** SEPTEMBER 16, 2011

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**ISSUE**

Review of ideas for a new Light Industrial (I-1) Zoning District.

**DISCUSSION**

As part of continuing efforts to improve Sugar Grove's Zoning Ordinance, staff is working on text for a new I-1 Zoning District which could be added to the Ordinance. This is also in response to questions raised during the TIF public hearings regarding potential uses abutting residential areas. Landscape buffering and setback could provide the performance standards needed to address most concerns, however a new I-1 District may provide additional protection for a compatible transition from district to district. The primary issue is the list of what should or should not be included as permitted and special uses within the proposed district. Uses generally associated with a Light Industrial Districts in other communities include; office and administrative buildings, corporate headquarter, office parks and planned developments, retail and wholesale display rooms, research laboratories, contractor's offices and shops, union halls, training facilities, indoor equipment and machinery sales and service operations, indoor sports facilities and limited indoor production and storage facilities.

More intense uses would be are generally called out as special uses and must be approved by the Village Board following a public hearing before the Plan Commission.

Staff will provide the COTW with a matrix of all uses generally associated with Business Park, Office and Research and Industrial Uses at the meeting on September 20<sup>th</sup>.

**COST**

If a new district is established, the only costs involved will be that of the public hearing notice and a limited amount of attorney review time.

**RECOMMENDATION**

That the Committee of the Whole discuss the idea of a proposed amendment and provide feedback to staff for a draft ordinance.

**Meeting of Kaneland Municipal Administrators**  
**Monday, February 14, 2011**  
**8:00 AM**

**Meeting Location: Kaneland District Office Conference  
Room\***

Agenda

- I. Discussion regarding floor/ceiling values

**Recommendation:** Floor values will be eliminated. Ceiling values will remain at the current level.

- II. Discussion regarding Land Cash Variables (value per acre, school site size, students per school)

**Recommendation:** That the variables currently included in the Kane County Ordinance remain. The current IGA has language that allows a municipality to work with a developer if the current value per improved acre does not seem accurate. Erin is asking Kane County about the history behind the current variables.

- III. Discussion affirming language on age-restricted housing

**Recommendation:** The language on age-restricted housing will remain as they have no impact on services in the school district.

- IV. Length of time of agreement and trigger for development of new tables

**Recommendation:** A five year agreement has been proposed with an annual review meeting.

- V. Discussion regarding when fees are applied (time of annexation or time of permit)

**Recommendation:** Applicable fee tables in place at the time of permit will be used.

VI. Discussion regarding transition (tax lag) payment.

**Recommendation:** The transition payment will remain in place as a part of the model. During the life of this agreement, the transition payment will not be applied based on current housing permits and lack of enrollment growth in the district. The model, however, will remain in place so that it could be phased back in when above statistics suggest it is appropriate.

**The next meeting will take place with the full group on Monday, September 12<sup>th</sup> at 8:00 a.m. in the District Office.**

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** JUSTIN VANVOOREN, FINANCE DIRECTOR  
**SUBJECT:** PUBLIC HEARING: BOND ISSUE NOTIFICATION ACT  
**AGENDA:** SEPTEMBER 20, 2011 REGULAR BOARD MEETING  
**DATE:** SEPTEMBER 16, 2011

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**ISSUE**

Should the Village Board hold the public hearing for the bond issue notification act.

**DISCUSSION**

This Public Hearing is a required step in allowing the Village to issue its General Obligation Alternate Bonds. The Village authorized \$1,500,000 General Obligation Waterworks and Sewerage Alternate Bonds at the September 6, 2011 Regular Board Meeting. The Village published the intent to issue bonds and authorizing ordinance in the Kane County Chronicle on September 8, 2011. For a period of 30 days after such publication, a petition may be filed with the Village Clerk signed by electors numbering 570 individuals asking that the issuance of the Bonds be submitted to referendum. If no petition is filed within such 30 day period, then the Bonds shall be authorized to be issued.

In accordance with the Bond Issue Notification Act, 30 Illinois Compiled Statutes 352, the Village shall hold a public hearing concerning the Village's intent to sell approximately \$1,500,000 General Obligation Waterworks and Sewerage Alternate Bonds for the purpose of acquiring, constructing and installing improvements to the waterworks and sewerage system of the Village (the "System"), including, but not limited to, the replacement of water meters throughout the System. The notice of Public Hearing was published on September 8, 2011 and posted at the Village Hall on September 7, 2011.

**COST**

Bond issuance costs, which include publishing, financial consulting, underwriting, attorney fees, and other miscellaneous items, will be paid for out of the proceeds of the Bonds. The budget amendment approved at the July 19, 2011 Village Board meeting included bond proceeds and \$35,000 of issuance costs associated with the respective

bonds. Publishing of the public hearing, intent to issue bonds, and the authorizing ordinance cost approximately \$500 and will come out of 50-71-6305.

**RECOMMENDATION**

That the Board opens the public hearing, takes public testimony, and closes the public hearing for the bond issue notification act.

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**VILLAGE OF SUGAR GROVE  
BOARD REPORT**

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**TO:** VILLAGE PRESIDENT & BOARD OF TRUSTEES  
**FROM:** JUSTIN VANVOOREN, FINANCE DIRECTOR  
**SUBJECT:** MONTHLY TREASURER'S REPORT  
**AGENDA:** SEPTEMBER 20, 2011 REGULAR BOARD MEETING  
**DATE:** SEPTEMBER 15, 2011

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**ISSUE**

Should the Village Board approve the August 2011 monthly Treasurer's report.

**DISCUSSION**

The Summarized Revenue & Expense Reports are attached (pages 1 – 7). At August 31, 2011 we are through 4 months of the year (33.3%).

The General Fund revenues and expenditures are at 41.2% and 26.8%, respectively. There are several revenue accounts that are lower than anticipated; however, none of those (other than those related to building activity discussed below) are of concern at this point of the year. The main reason for the expenditures being lower than budgeted is many expenditures are attributable to the prior fiscal year, for which journal entries have already been made. The following expenditures have budget or actual amounts over \$5,000 and are higher than budget by 10% or more:

		<u>Budget</u>	<u>Actual</u>	<u>% Spent</u>	
01-51-6102	Salaries-Overtime	54,195	25,614	47.3%	A
01-51-6209	Uniform Allowance	10,400	5,200	50.0%	B
01-53-6500	General Equipment	16,000	13,376	83.6%	C
01-53-6603	Specialized Supplies	5,500	5,001	91.0%	D
01-53-6606	Landscape Supplies	11,850	14,065	118.6%	E

- A Pol – This is due to the timing of Corn Boil as well as officers out on disability.
- B Pol – This is simply due to the timing of payments for uniform allowance.
- C Str – This is due to the purchase of a mower and stump grinder. Both items were budgeted and this account is not expected to go over budget.
- D Ste – This is due to the seasonal purchase of mosquito control chemicals which was a budgeted item.

E Str – This is due to the purchase of parkway trees. Although unbudgeted, the Village will be reimbursed by a \$9,850 EAB grant.

Please note engineering invoices are paid approximately 2 months after services are provided. Thus, engineering services accounts in the General Fund, Infrastructure Capital Projects Fund, and Waterworks and Sewerage Fund will reflect a 2 month lag.

The General Capital Projects Fund revenues are at 25.1% and expenditures are at 24.5%. The expenditures are low due to projects not starting yet this fiscal year.

The Industrial TIF Fund expenditures are at 63.2%. The expenditures are high due to the timing of the project during the fiscal year.

The Infrastructure Capital Projects Fund revenues are at 35.8% and expenditures are 3.9%. The expenditures are low due to projects not being billed or not starting yet this fiscal year.

The Debt Service Fund revenues are at 29.9% and the expenditures are at 17.7%. The expenditures are low due to the timing of debt payments throughout the year.

The Waterworks and Sewerage Fund operating revenues and operating expenses are at 32.9% and 25.4%, respectively. The capital revenues and expenses are at 34.2% and 0.0%, respectively. The capital expenses are low due to projects not starting yet this fiscal year. The following expenses have budget or actual amounts over \$5,000 and are higher than budget by 10% or more:

		<u>Budget</u>	<u>Actual</u>	<u>% Spent</u>	
50-59-6500	General Equipment	14,000	6,319	45.2%	F
50-60-6311	IEPA Water Sampling	10,000	7,636	76.4%	G

F PW Adm – This is due to the purchase of a mower. This was a budgeted item and the account is not expected to go over budget.

G Water Ops – This is due to the timing of water sampling program. This is a budgeted item.

The Refuse Fund revenues and expenses are at 32.7% and 24.5%, respectively. The expenses are below expectations due to the timing of payments being made to Waste Management.

Staff projected and included 0 residential, 6 commercial, and 325 miscellaneous permits in the fiscal year 2011 – 2012 budget approved by the Village Board, which we will track throughout the fiscal year and report on. As of September 15, 2011, 0 of the residential, 1 of the commercial, and 158 of the miscellaneous permits have been issued. The following accounts will be included in each Treasurer's Report to reflect the revenues from building activity:

		<u>Budget</u>	<u>Actual</u>	<u>% Earned</u>
01-00-3310	Building Permits	38,100	19,591	51.5%
01-00-3320	Cert of Occupancy Fees	600	900	150.0%
01-00-3330	Plan Review Fees	1,920	798	41.6%
01-00-3340	Reinspection Fees	2,873	400	14.0%
01-00-3350	Transition Fees	0	0	0.0%
01-00-3740	Zoning and Filing Fees	5,500	1,250	22.8%
01-00-3760	Review and Dev. Fees	106,600	17,747	16.7%
30-00-3850	Improvement Donations	0	0	0.0%
30-00-3851	Emerg Warn Device Fee	0	0	0.0%
30-00-3852	Life Safety-Police	0	0	0.0%
30-00-3853	Life Safety-Streets	0	0	0.0%
30-00-3856	Commercial Fee	0	0	0.0%
35-00-3854	Traffic Pre-emption Donate	0	0	0.0%
35-00-3855	Road Impact Fee	0	0	0.0%
50-00-3310	Meter Reinspections	175	0	0.0%
50-00-3670	Meter Sales	11,565	2,106	18.3%
50-01-3651	Water Tap-On Fees	17,403	3,618	20.8%
50-01-3652	Sewer Tap-On Fees	0	0	0.0%
50-01-3791	Fire Suppr Tap-On Fee	17,403	0	0.0%

## **COST**

There are no direct costs associated with the monthly Treasurer's report.

## **RECOMMENDATION**

That the Board approve the August 2011 monthly Treasurer's reports.

**Applied Planning Techniques  
Capital Facilities Development Impact Analysis  
Summary of Methodology**

Although subject to constant refinement, the basic Applied Planning Techniques (APT) model was developed approximately 22 years ago in response to the state of Illinois standard for evaluation of development impact fee programs: the specifically and uniquely attributable standard. Essentially, the program is demand, cost, and revenue sensitive; with revenue sensitivity achievable to extremely high levels of detail.\*1 The APT model requires a substantial amount of system-specific input data and can generate a substantial volume of unit-specific output data which is often presented in tabular form.

Analysis for school district capital improvement development impact can serve as an example of the demand, cost, revenue approach. Required minimum data include the following:

1. Total district enrollment for the past five years.
2. Square footage of school facilities for the past five years.
3. School district operational budget for the past five years.
4. School district capital budget for the past five years.
5. School district equalized assessed valuation for the past five years.
6. Real estate tax factors for the past five years.
7. Allocation of any real estate tax revenue to capital expenditures for the past five years.
8. General state aid revenue for the past five years.
9. Allocation of any general state aid to capital expenditures for the past five years.
10. Details regarding at least two capital facility projects completed by the district.
11. Details regarding all outstanding bond issues for capital facilities.
12. Details regarding any potential bond issues for capital facilities.
13. Details regarding all capital facility projects planned for the next five years.
14. Details regarding all capital facility projects planned for the next 10 years.

The generation of school district capital improvement impact data for residential development is based on the specifics of dwelling unit type, number of bedrooms, and dwelling unit value. Demographic data regarding student generation by basic housing type and bedroom count provides a measure of demand on the school system. Commonly, student generation data are obtained through the application of demographic factors from generally accepted, objective sources for single family detached, single family attached, and multi-family dwelling units.\*2

The APT model is designed to recognize many of the unique qualities of individual school districts. For example, data input for the model is generally based on the prevailing service standard in the subject school district rather than on a regional, state, or national standard. Usually, the cost of delivering that service standard to a new student population is estimated based on a proprietary data base of school facilities built in northern Illinois over the past 19 years. Construction cost figures from the subject school district are introduced into the data base and are doubled-weighted to reflect any unique circumstances that may affect that district. The intent is to produce locally sensitive yet broadly-based construction cost factors. Historic cost information is updated to current levels through the application of a building construction cost index.\*3 The derived construction cost is compared to a national source from time to time as a monitoring measure.\*4

Because development generates value and, therefore, revenue in addition to demand, credits are applied in the overall impact analysis. Failure to consider credits may result in double-charging new residents for required capital facilities. The consideration of credits focuses on the extent to which a school district can direct revenue from new development to capital facilities. Generally, this revenue credit is in the form of participation in the retirement of debt. There are a variety of ways to determine credits for school capital facilities. The APT model applies credits on a dollar value basis. Although complex, that form of credit calculation produces a high degree of sensitivity.\*5 However, regardless of credit calculation methodology, the intent is to produce a “net impact” measurement.

#### **Footnotes:**

1. Dahlstrom, Roger K., “Development Impact Fees: A Review of Contemporary Techniques for Calculation, Data Collection, and Documentation”, Northern Illinois University Law Review, Volume 15, Number 3, Summer 1995.
2. “Table of Estimated Ultimate Population per Dwelling Unit”, Illinois School Consulting Service, Associated Municipal Consultants, 1996.
3. Building Construction Cost Index, Engineering News Record.
4. Construction Report, School Planning & Management.
5. Nicolas, James C., Arthur C. Nelson, and Julian C. Juergensmeyer, “A Practitioner’s Guide to Development Impact Fees”, American Planning Association, 1991.

RKD



**Agenda Item Details**

Meeting Jul 25, 2011 - Oswego Community Unit School District 308 Board of Education Meeting  
 Category 9. Action Items  
 Subject 9.2 The Board of Education will be asked to advise the Administration as to how to proceed on the high school capacity issue(s).  
 Type Action  
 Recommended Action The Board of Education will direct the Administration to terminate all planning and design for the construction of, and all transactions pertaining to, the third high school.

**Summary Sheet: Additions/3rd High School**

	<u>Status Quo</u>	<u>Additions</u>	<u>3rd High School</u>	
Capial Costs (net of \$12 mil. in reserve from sale of BABs)		\$60 million	\$96.5 million	+ 36.5M
Operating Expenses: (each year)				
Years 1-3		\$ 5.6 mil.	\$ 8.7 mil.	+ 3.1M
Years 4-7		\$ 7.3 mil.	\$10.4 mil.	+ 3.1M
Years 8-10		\$ 9.0 mil.	\$ 12.1 mil.	+ 3.1M
Cumulative operating Expenses, 10 Years		\$ 73 mil.	\$ 104 mil.	+ 31M
\$ Operating Referendum and When		\$ 0.50, or \$ 10 mil. in 2014	\$ 0.60, or \$ 12 mil. in 2014 ( \$ 0.10, or \$ 2 mil. Incl. in debt structure; below)	+ \$ 0.10 or + \$ 2M
Will Address Capacity thru Year, assuming no new growth:		2022	2030	
Impact on Property Tax Bill (\$200k mkt. val. Home), by Year:				
FY 2013		\$69	\$125	+ 856
FY 2014*		\$68	\$177	+ \$ 109
FY 2015*		\$68	\$177	+ 100
FY 2016*		\$67	\$177	+ 100
FY 2017*		\$66	\$177	+ 112
FY 2018*		\$65	\$177	+ 113
FY 2019*		\$64	\$177	+ 114
FY 2020*		\$63	\$202	+ 140
FY 2021*		\$62	\$175	+ 114
FY 2022*		\$61		
Cumulative Property Tax Impact Over 10 Years		\$653	\$1,741	+ \$ 1,088
Total Tax Rate:				<u>% Inc. over Additions</u>
FY 2013	\$6.38	\$6.51	\$6.62	1.7%
FY 2014*	\$6.54	\$6.67	\$6.87	3%
FY 2015*	\$6.57	\$6.69	\$6.90	3.1%
FY 2016*	\$6.56	\$6.68	\$6.87	2.8%
FY 2017*	\$6.51	\$6.62	\$6.82	3%
FY 2018*	\$6.47	\$6.58	\$6.77	2.9%

FY 2019*	\$6.48	\$6.59	\$6.78	2.9%
FY 2020*	\$6.45	\$6.55	\$6.74	2.7%
FY 2021*	\$6.36	\$6.46	\$6.68	3.4%
FY 2022*	\$6.36	\$6.46	\$6.63	2.6%

**\* Includes the \$ 0.10 operating rate increase for a third high school, but does not include the \$ 0.50 rate referendum, for either scenario**

[1013.MP3 \(4,948 KB\)](#)

[1014.MP3 \(5,108 KB\)](#)

[1015.MP3 \(5,059 KB\)](#)

[1016.MP3 \(5,112 KB\)](#)

[1017.MP3 \(2,159 KB\)](#)

### **Motion & Voting**

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The Board of Education will direct the Administration to terminate all planning and design for the construction of, and all transactions pertaining to, the third high school.

Motion by Laurie Pasteris, second by Brent Lightfoot.

Final Resolution: Motion Carried

Yea: Lynn Cullick, Laurie Pasteris, Brent Lightfoot, Alison Swanson, Bill Walsh

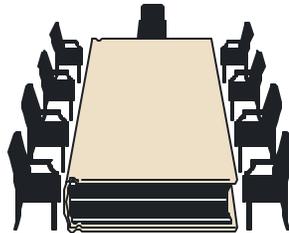
Nay: David Behrens

# School Impact Payments Study - Report

May, 2011

Prepared for:

**Kaneland Community Unit School District**



Prepared by:



Prepared by:

**Project Team:**

**Project Leader,** Roger K. Dahlstrom

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Kaneland Community Unit School District #302  
School Impact Data Table

School District #302

School Site Land/Cash:

0.00

Detached Single Family Dwelling  
Four Bedroom

Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
230,000	9,959.80	2,849.47	12,809.27
232,500	9,878.01	2,882.60	12,760.61
235,000	9,796.22	2,915.73	12,711.95
237,500	9,714.44	2,948.87	12,663.31
240,000	9,632.65	2,982.00	12,614.65
242,500	9,550.86	3,015.13	12,565.99
245,000	9,469.07	3,048.27	12,517.34
247,500	9,387.29	3,081.40	12,468.69
250,000	9,305.50	3,114.53	12,420.03
252,500	9,223.71	3,147.67	12,371.38
255,000	9,141.92	3,180.80	12,322.72
257,500	9,060.13	3,213.93	12,274.06
260,000	8,978.35	3,247.07	12,225.42
262,500	8,896.56	3,280.20	12,176.76
265,000	8,814.77	3,313.33	12,128.10
267,500	8,732.98	3,346.47	12,079.45
270,000	8,651.20	3,379.60	12,030.80
272,500	8,569.41	3,412.73	11,982.14
275,000	8,487.62	3,445.87	11,933.49
277,500	8,405.83	3,479.00	11,884.83
280,000	8,324.04	3,512.13	11,836.17
282,500	8,242.26	3,545.27	11,787.53
285,000	8,160.47	3,578.40	11,738.87
287,500	8,078.68	3,611.53	11,690.21
290,000	7,996.89	3,644.67	11,641.56
292,500	7,915.11	3,677.80	11,592.91
295,000	7,833.32	3,710.93	11,544.25
297,500	7,751.53	3,744.07	11,495.60
300,000	7,669.74	3,777.20	11,446.94
302,500	7,587.96	3,810.33	11,398.29
305,000	7,506.17	3,843.47	11,349.64
307,500	7,424.38	3,876.60	11,300.98

Kaneland Community Unit School District #302  
 School Impact Data Table

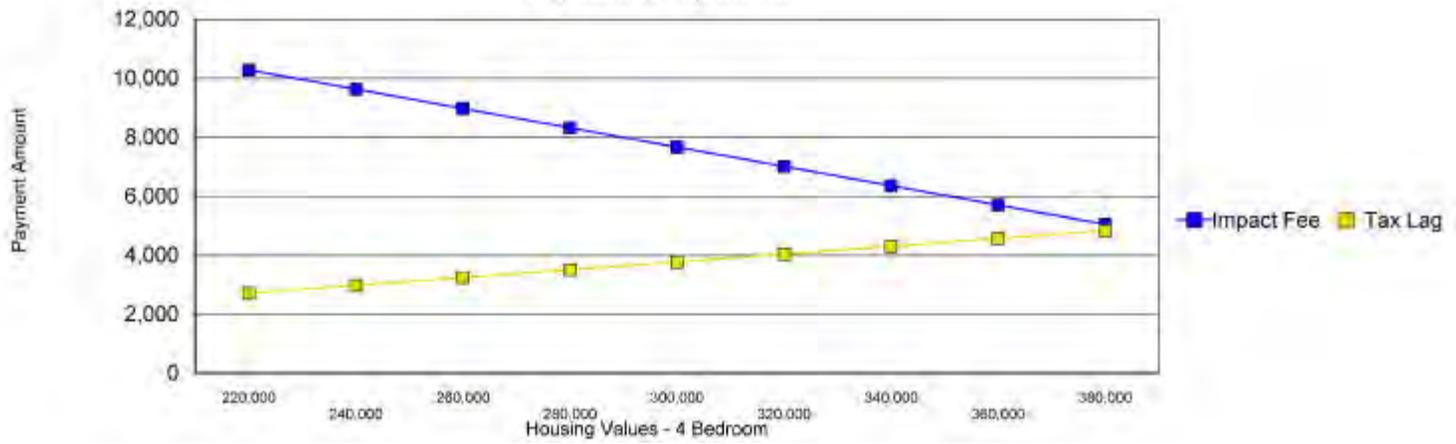
School District #302

School Site Land/Cash: 0.00

Detached Single Family Dwelling  
 Four Bedroom

	Fair Market Value	School CIP Impact Fee Amount	Real Estate Tax Lag Amount	Total Fees & Payments
	310,000	7,342.59	3,909.73	11,252.32
	312,500	7,260.80	3,942.87	11,203.67
	315,000	7,179.02	3,976.00	11,155.02
	317,500	7,097.23	4,009.13	11,106.36
	320,000	7,015.44	4,042.27	11,057.71
	322,500	6,933.65	4,075.40	11,009.05
	325,000	6,851.87	4,108.53	10,960.40
	327,500	6,770.08	4,141.67	10,911.75
	330,000	6,688.29	4,174.80	10,863.09

School Impact Measurement  
Payment Components



**Survey of Area School Design Capacities and Acreages**

School	Type	District	Year Built	# Stories	Student Capacity	Current # Students	Site Acreage					Facilities							Notes	Info Source		
							Detention Onsite	Gross Acreage	Non-buildable acreage	Detention acreage	Net Acreage <sup>1</sup>	# Parking Spaces	# Baseball Fields	# Softball Fields	# Football Fields	# Soccer Fields	# Tennis Courts	Pool?			Practice Fields?	Onsite Bus Garage?
Bell-Graham	E	303		1	600		N	11.5	0	0	12	79	0	0	0	0	0	N	N	N	Detention offsite	Internet - School did not return calls
Corron Elem.	E	303	2003	1	600	605	N	12	0	0	12	100	0	0	0	0	0	N	N	N	Detention offsite	Denise Liechty (847-741-7998)
Country Trails	E	301	2007	2	650	500	N	11	0	0	11	111	0	0	0	0	0	N	N	N	Detention offsite	Carie Walter (847-717-8000)
Gary D. Wright Elem.	E	300	2008	2	750	650	N	7	0	0	7	126	0	0	0	0	0	N	N	N	Detention combined with Hampshire H.S.	Chuck Bumbales (847-792-3500)
Hunt Club	E	308	2009	2	900	640	N	19	0	0	19	129	0	0	0	0	0	N	N	N	Detention offsite	Phil Murray (630-636-2800)
Southbury	E	308	2008	2	900	730	N	21	0	0	21	162	0	0	0	0	0	N	N	N	Park District building connected to school, land shared with park district, detention offsite	Raliene (630-551-9800)
Kenyon Woods	M	U-46	2003	2	1200	1020	Y	36	12	3	21	239	0	0	0	0	0	N	N	N	Significant portion of gross acreage contains trees, detention onsite, school design to accommodate expansion	Denise Compton (847-289-6685)
Traughber	M	308	2008	2	1125	1042	N	16	0	0	16	198	1	0	0	2	0	N	N	N	Detention offsite	John Petsky (630-636-3949)
Scullen	M	204	2001	2	1200	1000	N	14	0	0	14	180	0	0	0	0	0	N	N	N	Detention offsite	Kathy Kosteck 630-428-7000
Wredling	M	303	1995	2	1200	1280	N	17	0	0	17	133	0	0	0	0	0	N	N	N	Detention offsite	Melissa Dockum's assistant (630-443-3360)
Hampshire HS	HS	300	2008	3	2500	1100	Y	93	4	10	79	947	2	2	1	2	10	N	Y	N	Detention onsite, also provides detention for Wright elementary, wetlands/floodplain onsite	Chuck Bumbales (847-792-3500)
Metea Valley	HS	204	2009	2	3000	2500	Y	82	4	5	73	1048	2	2	1	0	12	Y	Y	N	Detention onsite, wetlands onsite	Jim Schmid's assistant (630-375-5907)
Oswego East High School	HS	308	2004	3	2400	2047	Y	99	0	4	95	761	3	3	1	2	12	Y	Y	N	Will expand to 3200	
Oswego High School	HS	308	1964	3	2400	2398	Y	97	0	2	95	914	3	3	1	2	12	N	Y	Y	Detention offsite also, lots of unused open space, will expand 3200	
<b>Oswego East High School (Renovated)</b>	<b>HS</b>	<b>308</b>	<b>R 2012</b>	<b>3</b>	<b>3200</b>	<b>2047</b>	<b>Y</b>	<b>99</b>	<b>0</b>	<b>4</b>	<b>95</b>	<b>1101</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>12</b>	<b>Y</b>	<b>Y</b>	<b>N</b>		
<b>Oswego High School (Renovated)</b>	<b>HS</b>	<b>308</b>	<b>R 2012</b>	<b>3</b>	<b>3200</b>	<b>2398</b>	<b>N</b>	<b>97</b>	<b>0</b>	<b>2</b>	<b>95</b>	<b>1100</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>12</b>	<b>N</b>	<b>Y</b>	<b>Y</b>	<b>Detention offsite also, lots of unused open space</b>	
South Elgin HS	HS	U-46	2004	2	2500	2740	Y	72	0	4	68	1088	2	2	0	1	12	Y	Y	N	Detention onsite	Melanie Meidel (847-289-3760) ext. 3801

**Comparison to Current Sugar Grove Standards**

School	Sugar Grove		Average (from above)		Recommendation	
	# Students	# Acres	# Students	# Acres	# Students	# Acres <sup>2</sup>
Elementary	600	15	730	14	600	11
Middle	900	35	1180	17	1200	16
High School	1500	80	2880	82	2500	75

<sup>1</sup> Net acreage is less detention and non-buildable areas such as floodplain and wetlands

<sup>2</sup> Additional acreage is required if detention is provided onsite (± 3 acres for elementary and middle schools, ± 5 acres for high schools)

## **Introduction**

This report is presented in support of a School District Impact Payments Study (Study) conducted for Kaneland Community Unit School District #302 (District) by the Center for Governmental Studies (CGS) at Northern Illinois University. The following text is intended to provide a basic explanation of concepts relevant to the various elements of the Study.

## **Fees and Taxes**

Although the act of complying with a fee requirement or an imposed tax represents a payment, there are central, conceptual differences between a fee and a tax. By definition, a fee is a payment for the cost of providing a service or a facility (existing or planned). \*1 A fee should represent cost recovery - but no more. In theory, there should be a direct relationship between the cost of providing a service or a facility and the amount of the fee; and the individual paying the fee should receive some measurable benefit. For example, the Illinois Roadway Impact Fee Law makes specific reference to the concept of “proportionate-share”.

Conversely, a tax is a revenue generation device. The benefits funded through tax revenues need not be directed specifically to those paying the tax. Among the factors to be considered in a tax system are those of equity in general and ability to pay in particular. Unlike a fee system where fairness is derived from the benefits-received principal, a tax may be viewed as progressive or regressive in nature depending upon the manner in which the burden is imposed. \*2

## **Exactions and Development Impact Fees**

For purposes of clarity, it is important to make a distinction between an exaction and a development impact fee. An exaction is a condition of land development approval that requires a builder or developer to give or provide something to (or on behalf of) a local government or service district. That something could include dedication of sites for common or public facilities; construction of common or public facilities; provision of vehicles and equipment for common or public use; payments to defray the costs of land, facilities, vehicles, and equipment; or some combination of these items. \*3

In contrast, a development impact fee can be defined as a cash payment for capital expenditures that is supported by a fixed fee schedule typically published in an adopted ordinance or policy statement. In addition to a fixed fee schedule, development impact fee programs are usually based on a specific methodology that considers and then allocates the proportionate share of the impact on a facility that is generated by new development. In most instances, the fee structure should consider the three primary variables of impact: demand, cost, and revenue. \*4

With respect to a school district capital improvement development impact fee, the dollar amount should be based on the *net* negative impact of a dwelling unit on the subject school district. It is the net negative impact concept that accounts for declining fee amounts as residential property values increase. Kaneland Community Unit School District #302 (District) endorses the Applied Planning Techniques (APT) program to determine appropriate capital improvement development impact fee amounts. A summary of that program is attached.

### **Development Impact Fees - Methodology**

Sound development impact fees methodology should recognize the three basic factors of demand, cost, and revenue. A brief explanation of each factor as applied in the Study follows.

*Demand* - In this instance, demand is measured by probable student generation by dwelling unit type. Factors used in the Study come from Illinois School Consulting Service (ISCS), 1996. These factors were the product of a Chicago metropolitan-wide research effort, and they were used in support of the Study since they corresponded to figures used by the District and the various municipalities the District serves (component communities). Critical evaluation of the factors was not within the scope of work for the Study.

*Cost* - Figures for cost per square foot of school buildings come from a proprietary data base of school construction costs. The data base includes entries over a time span from 1988 to 2010. Historic costs are updated by applying a factor derived from the Engineering News Record (ENR) building construction cost index. Construction cost figures from the subject school district are inserted into the data base and are weighted to introduce a degree of local sensitivity. The derived construction cost is compared to a national source of school construction data, *School Planning and Management*, from time to time as a monitoring measure.

In order to apply cost factors, a service standard must be determined. With respect to school districts, the service standard is generally measured in square footage of facilities per student. Per student space factors are derived from information provided by the subject school district and are based on the prevailing service standard in the District rather than on a regional, state, or national standard. The service standard is considered over a five year period of time and, if necessary, adjusted to avoid temporary aberrations.

*Revenue* - Measurement of this factor is complex. The techniques supporting the Study apply a revenue credit on a per dollar valuation basis. Although a generally accepted technique, it requires fairly rigorous calculations. An example of that technique and other information regarding the calculation of credits can be found in several publications on the subject of development impact fees. One reference source is "A Practitioner's Guide to Development Impact Fees". \*5

A dollar-value credit calculation is based on the “spreading” of the debt service cost over the valuation of the taxing district’s equalized assessed valuation as modified by new development. That is, debt service of the taxing district is allocated to the expected total assessed valuation of the district after the development project is undertaken. For example, if the district has \$4.5 million in debt service per year, a current assessed valuation of \$400 million, and an expected increment to the assessed valuation of \$50 million from new development (for a new total equalized assessed valuation of \$450 million), the allocation would be \$.01 per \$1.00 of assessed valuation.

A present value is calculated for the cumulative annual charge per dollar of valuation for the life of the debt service. If, in the previous example, the debt service was to continue for 20 years, the present value of a 20 year stream of allocated debt service payments would be taken. Due to variations in initial and effective bond terms, and other individual qualities of the overall debt structure, a series of independent calculations must be made for each outstanding capital bond issue and for each property value. Depending upon the desired level of output detail, the methodology can require several thousand individual calculations.

### **Transition Payments**

Based on observation, the concept of charging “transition fees” to offset negative financial impacts on school districts seems to have gained increasing support in recent years. There are several approaches used to determine the amount of a transition payment. Perhaps the most common approach is a “tax lag” payment.

The tax lag form of transition payment is intended to recover real estate tax revenues lost between the time of occupancy (demand generation) and the receipt of tax revenues by a service district. In this instance, the amount of the payment is determined by calculating the value of the real estate taxes over some period of time, and it is not associated with any measure of cost (impact). It is the disconnect between the calculated payment amount and a determination of cost (impact) that could result in a determination that this form of transition payment is not a fee. Given the nature of the tax lag approach, it may be that the most similar concept is that of a payment in lieu of taxes.

### **Transition Payments - Methodology**

Each form of transition payment has its own calculation methodology. The essence of the basic calculations and opportunities for refinement for the most common form are presented below.

#### *Tax Lag Transition Payments*

The basic calculations for tax lag payments are straightforward and reflect standard State of Illinois real estate tax procedures. In Illinois, there is essentially a four step process involved in the computation of real estate taxes as follows:

1. Determining fair market value (FMV).

2. Applying the local assessment factor.
3. Applying the equalization factor(s) to obtain the equalized assessed value (EAV).
4. Applying the real estate tax rate to the EAV.

There are two obvious variables and one subtle variable to be considered in the calculations. The two obvious variables are dwelling unit value and the length of the “lag” (time period). Due to the relative ease of calculation, this form of transition payment program should consider variations in dwelling unit value. Use of a single, fixed figure ignores one of the primary determinants of real estate taxation (valuation).

Although calculation methodologies could embrace time sensitivity, the resultant output would be voluminous and cumbersome with respect to administration. As a result, practicality dictates the use of some default time period for the calculations. The lag period from occupancy to receipt of real estate tax revenues can range up to 21 months. \*6 Figures generated from the Study are based on a 12 month time period.

The subtle variable involves the inclusion or exclusion of the portion of the real estate tax rate attributable to debt service for capital improvements; and the decision to include or exclude depends on the existence and nature of a capital improvement development impact fee program. For example, the APT development impact fee program endorsed by Kaneland Community Unit School District #302 provides for a credit for payment of debt associated with capital improvements. The credit feature of that program accounts for the “sliding scale” of the fee structure, and it is time-sensitive.

Simply stated, the credit feature of the calculations is designed to consider the delay in receipt of real estate tax revenues applicable to capital debt. That consideration effectively reduces the credit extended to new development in support of capital improvement debt. Given a development impact fee program of that nature, an accompanying tax lag transition payment program should exclude the portion of the real estate tax rate applicable to capital debt.

In summary, a transition payments program can provide revenue to support increased operational costs in ways unavailable through development impact fees. However, in the absence of statutory or case law guidance, the careful practitioner should consider a transition payments program an exaction and should seek qualified legal advice prior to implementation.

### **A School District Impact Payment Program**

It is possible to integrate a capital improvement development impact fee program and a transition payments program. Although the underlying concepts and calculation

methodologies vary substantially, output can be combined. An example of program integration based on data from Kaneland Community Unit School District #302 is provided on the following page. Combined program output takes the form of a series of data tables much the same as those used in capital improvement development impact fee programs. Land/cash calculations are not included in the example.

The example combines output from a capital improvement development impact fee program and a tax lag transition payments program. In this instance, output figures vary based on value - reflecting the revenue sensitivity aspects of each component. However, the revenue sensitivity trends of the two processes move in opposite directions creating a “flatter” trend than that exhibited by either program in isolation. Combined payment figures at low dwelling unit values are influenced more heavily by the net negative capital improvement impact while payment figures at higher valuations are more, or exclusively, the product of the tax lag.

#### **Footnotes:**

1. International City/County Management Association, Management Policies in Local Government Finance, Fourth Edition, 1996.
2. Ibid.
3. Frank, James E., and Robert M. Rhodes, Development Exactions, American Planning Association, 1987.
4. Peddle, Michael T. and Roger K. Dahlstrom, “Development Exactions”, Financing Economic Development in the 21<sup>st</sup>. Century, 2003.
5. Nicholas, James C., Arthur C. Nelson, and Julian C. Juergensmeyer, “A Practitioners Guide to Development Impact Fees”, *American Planning Association*, 1991.
6. Gordon, Jennifer, and Christopher D. Romans, Practical Guide to Illinois Real Estate Taxation, Taxpayer’s Federation of Illinois, 1994.

