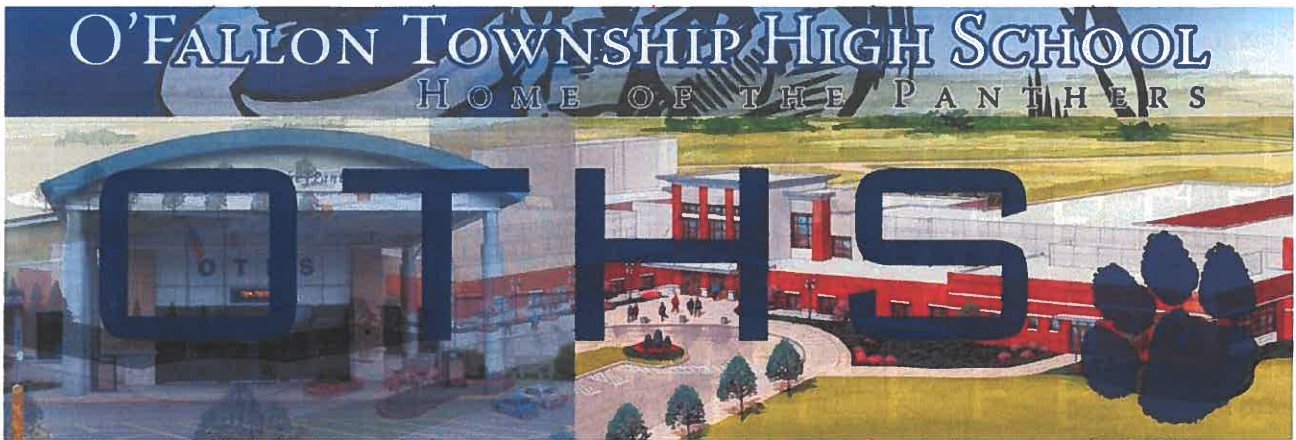


O'Fallon Township High School District No. 203

2023 Tax Levy Documents



This packet contains information to be used in making decisions on the 2023 Tax Levy for O'Fallon Township High School District 203.

School districts are required to file a levy with the County Clerk on or before the last Tuesday in December of each year. The levy adopted is applied to the 2023 Equalized Assessed Valuation (EAV) that results in property taxes paid by taxes somewhere between June and November of 2024. Revenues from the 2023 Levy will provide revenues to support the 2024-2025 School Year.

A public hearing on the tax levy will be held on Thursday, December 21, 2023 at 7:00 pm at the OTHS Smiley Campus.

November 2023

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* Must be approved and signed by the Board of Education in November

** Must be approved and signed by the Board of Education in December and filed with the County Clerk

MEMORANDUM

O'Fallon Township High School District 203

TO: Members of the Board of Education
FROM: Beth Shackelford, Interim Superintendent
RE: 2023 Tax Levy Estimate
DATE: November 2023

RECOMMENDATION

It is recommended that the Board of Education review the tax levy documents packet and approve and sign the "Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2023."

BACKGROUND INFORMATION

The Truth in Taxation Act (35 ILCS 200/18-55 et seq. created by Public Act 82-102 effective 7/29/81) requires that "...At least 20 days prior to the adoption of its aggregate levy, the local board of education shall estimate the dollar amount of the aggregate levy for the current year ..."

The Act continues with ... "Any district proposing to increase its aggregate levy more than 105 percent of its prior year's extension, exclusive of election costs, must publish a notice, as prescribed by law, in a newspaper of general local circulation." OTHS will publish its notice in the O'Fallon Weekly on Wednesday, December 13, 2023.

In addition, if the aggregate levy is more than 105 percent of its prior year's extension, the Act requires that a public hearing be set no more than 14 days nor less than 7 days after publication of the notice. OTHS will hold a public hearing on the tax levy at 7:00 p.m. on Thursday, December 21, 2023, prior to open session of the regularly scheduled meeting of the Board of Education.

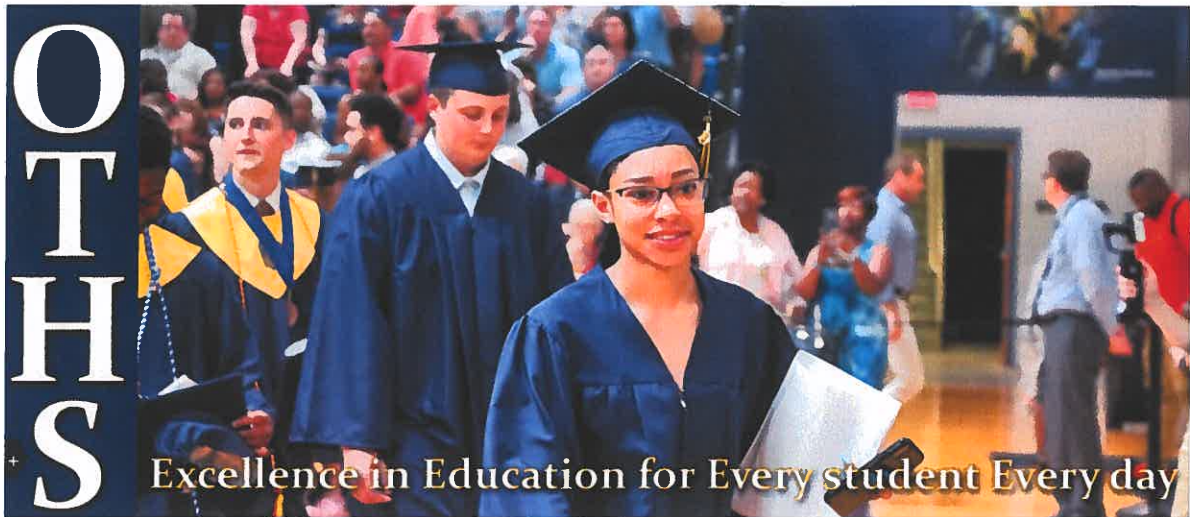
The "Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2023" is the formal document to be signed by the Board approving OTHS's estimated dollar amounts of the aggregate levy for 2023.

A request for the Board to adopt the final tax rate levy by resolution will be made at the December 21, 2023, Board meeting.

**O'Fallon Township High School District No. 203
Requirements Pertaining to the Adoption of the 2023 Tax Levy**

1. Not less than 20 days prior to the adoption of the tax levy the Board of Education must estimate the tax levy.
2. If the tax levy is more than 105% of the previous year's extension the "Truth in Taxation" notice must be published. The notice must be published no more than 14 days and no less than 7 days prior to the date of the public hearing.

11/21/23	Tues	Day 30	Tentative Levy Resolution is on Display and Available for Public Review
11/22/23	Wed	Day 29	<i>(Board Estimates the Tax Levy - Levy Estimate Resolution (at least 20 days prior to adoption))</i>
11/23/23	Thurs	Day 28	
11/24/23	Fri	Day 27	
11/25/23	Sat	Day 26	
11/26/23	Sun	Day 25	
11/27/23	Mon	Day 24	
11/28/23	Tues	Day 23	
11/29/23	Wed	Day 22	
11/30/23	Thur	Day 21	
12/01/23	Fri	Day 20	Required deadline for Levy Estimate Resolution approval
12/02/23	Sat	Day 19	
12/03/23	Sun	Day 18	
12/04/23	Mon	Day 17	
12/05/23	Tues	Day 16	
12/06/23	Wed	Day 15	
12/07/23	Thur	Day 14	First Day to Publish "Truth in Taxation" Notice
12/08/23	Fri	Day 13	
12/09/23	Sat	Day 12	
12/10/23	Sun	Day 11	
12/11/23	Mon	Day 10	
12/12/23	Tues	Day 9	
12/13/23	Wed	Day 8	Truth in Taxation Notice Published (O'Fallon Weekly)
12/14/23	Thur	Day 7	Last Day to Publish "Truth in Taxation" Notice
12/15/23	Fri	Day 6	
12/16/23	Sat	Day 5	
12/17/23	Sun	Day 4	
12/18/23	Mon	Day 3	
12/19/23	Tues	Day 2	
12/20/23	Wed	Day 1	
12/21/23	Thur		Public Hearing / Board to Adopt Levy by Resolution <i>(Public Hearing in the Panther Center @ 7:00 pm)</i>
12/26/23	Tues	DUE	Statutory Last Day to File Levy with the County Clerk <i>(Per statute - due the last Tuesday in December)</i>



OTHS Tax Levy -- The Highlights

- Equalized Assessed Value (EAV) growth is estimated to be between 10% and 12% for 2023. The levy is “ballooned” to 14% to cover any growth increases from preliminary EAV as provided by the County Clerk’s Office.
- The property tax rate generated by the OTHS levy is expected to decrease between 4 and 5 cents per \$100 of EAV for 2023 property taxes, resulting in the 7th consecutive year that OTHS has reduced the tax rate.
- During the last 6 years, the property tax rate generated by the OTHS levy has decreased a total of 17.3 cents per \$100 of EAV.
- The estimated tax rate for 2023 will be the lowest tax rate levied to OTHS taxpayers since 2010, the year after Milburn opened.
- Approximately 14% of the district’s 2023 EAV is exempted from taxation due to the Disabled Veterans Property Tax Exemption, thus resulting in higher taxes paid by those individuals not qualifying for the exemption. The Illinois General Assembly recently passed legislation to implement a pilot program that will partially reimburse some of the revenues lost by OTHS resulting from the disabled veteran exemption.
- The 2023 Levy is anticipated to increase revenues for OTHS for the 2024-2025 school year by approximately \$2 million.

OTHS Tax Levy -- The Details

O'Fallon Township High School District 203 (OTHS) recently prepared the estimated 2023 Tax Levy. Each Illinois School District Board of Education is responsible for establishing an annual levy in terms of dollar amounts and certifying the levy with the County Clerk's office before the last Tuesday in December of each year. The County Clerk's office is responsible for making extensions of the taxes levied within the constraints of the school district's property tax rate limitations and determining the tax rate applied to tax bills.

To simplify, the school district anticipates the revenue required from local sources (property taxes) to operate during its next school year for each budgetary fund. The district then submits the dollar amount (levied amount) needed to the County Clerk's office in the form of a levy. The county clerk's office computes the tax rate to be imposed so that the levied amount can be collected. The calculation by the County Clerk includes a township multiplier as a factor, if appropriate to do so. The county clerk's office also checks to make sure the computed tax rate does not exceed the maximum tax rate allowed per the Illinois School Code (or the voter approved rate by referenda). Should the calculated rate exceed the maximum tax rate allowed, the County Clerk will reduce the dollars payable to schools. The factors used in the calculation of a property tax rate are:

- Equalized Assessed Valuation (EAV)
- Township multipliers applied by the County Clerk
- The amount in dollars levied (requested) by the District
- Illinois School Code tax rate limitations (statutory rate caps)

Because most OTHS District 203 levies are limited by Illinois statute to a maximum tax rate, the fluctuation in the property taxes paid by each taxpayer is typically the result of either:

1. a change in the EAV (the value) of the property, or
2. the need of District 203 to meet its obligations to (a) repay debt, (b) pay retirement contributions as required by law, or (c) pay related costs associated with liability/risk avoidance.

Figure 1 below identifies OTHS's levies and current tax rates of District 203, as well as the statutory maximum tax rates allowable for the funds, if applicable. Again, a maximum tax rate cap limits most District 203 levies. The Debt Service levy, Retirement (IMRF/Social Security) levy and Liability (Tort) levy are the only District 203 levies without a limit on the allowable property tax rate extended to the taxpayer.

Fund	Maximum (or cap) Tax Rate per Statute	Current (2022) District 203 Tax Rate	Levy Description
Education	0.9200	0.9200	Levy supports instruction and administration
Special Education	0.0200	0.0200	Levy supports special education mandates
Lease Purchase	0.0500	0.0500	Levy supports leases and supports district's technology plan
Building	0.2500	0.2500	Levy supports facility needs and utilities
Debt Service		0.4367	Levy supports repayment of bonds/outstanding debt
Transportation	0.1200	0.1200	Levy supports transportation mandate
IMRF/Social Security		0.0748	Levy supports Illinois Municipal Retirement Fund (not teachers/administrators) and Social Security
Working Cash	0.0500	0.0500	Levy generates revenues to support the Working Cash Fund (District's internal bank)
Liability (Tort)		0.1659	Levy supports the liability insurance costs for the district and the district's risk management plan
Health/Life Safety	0.0500	0.0500	Levy generates reserves to address health/life safety issues regarding district facilities
		2.1374	

Figure 1 - District 203 levies, maximum allowable property tax rates, and District 203's current property tax rates

Teacher/administrator salaries and benefits (including teacher/administrator pension payments) are paid from the Education Fund. Generally speaking, teacher/administrator salaries and benefits, including pension costs, do not impact the OTHS tax rate.

The chart on the next page, **Figure 2** shows a history of OTHS tax rates by fund. As you can see in **Figure 2**, the Education Fund tax rate has not been increased above the statutory limit of 0.92 per \$100 of EAV. In fact, there has been no tax rate increase in any of the operating funds of the district for over 20 years.

Again, salaries, benefits, pensions, instructional materials, and/or other typical operating costs have not caused an increase in the tax rate.

The “operating funds” include the following levies (highlighted in yellow in **Figure 2**):

- | <u>OPERATING FUND</u> | <u>LEVY</u> |
|--------------------------------|--|
| • Education Fund: | Education Levy
Special Education Levy |
| • Operations/Maintenance Fund: | Operations/Maint (Building) Levy
Facilities Leasing/Technology Levy |
| • Transportation Fund: | Transportation Levy |
| • Working Cash Fund: | Working Cash Fund Levy |

Figure 2
O'Fallon Township High School Real Estate Tax Rates

OTHS TAX RATE ON YOUR TAX BILL

Tax Year	Revenue for School Year	Education	Special Education	Operations & Maint.	Facilities Leasing	Transport.	Working Cash	Fire & Safety	Tort Immunity	Soc Sec JMRF	Bond & Interest	Total Rate	Change in EAV Percent	Change in Tax Rate
1990	1991-92	0.9200	0.0200	0.2500	0.0147 ^b	0.1200	0.0000	0.0500	0.0000	0.0419	0.0000	1.4019	6.785%	
1991	1992-93	0.9200	0.0200	0.2500	0.0129	0.1200	0.0500	0.0000	0.0000	0.0652	0.0000	1.4252	3.470%	0.0233
1992	1993-94	0.9200	0.0200	0.2500	0.0150	0.1200	0.0500	0.0500	0.0483	0.0704	0.0000	1.5287	6.155%	0.1035
1993	1994-95	0.9200	0.0200	0.2500	0.0150	0.1200	0.0352	0.0500	0.0454	0.0732	0.2227	1.7365	6.624%	0.2078
1994	1995-96	0.9200	0.0200	0.2500	0.0150	0.1200	0.0500	0.0500	0.0580	0.0626	0.1812	1.7118	5.272%	(0.0247)
1995	1996-97	0.9118	0.0199	0.2478	0.0147 ^b	0.1190	0.0496	0.0496	0.0634	0.0719	0.1669	1.6999	9.675%	(0.0119)
1996	1997-98	0.9200	0.0200	0.2500	0.0129	0.1200	0.0500	0.0000	0.0589	0.0665	0.1922	1.6923	11.252%	(0.0076)
1997	1998-99	0.9200	0.0200	0.2500	0.0129	0.0885	0.0500	0.0500	0.0452	0.0463	0.1708	1.6537	13.533%	(0.0386)
1998	1999-00	0.9200	0.0200	0.2500	0.0150	0.0895	0.0500	0.0500	0.0310	0.0636	0.1577	1.6468	7.929%	(0.0069)
1999	2000-01	0.9200	0.0200	0.2500	0.0150	0.0849	0.0500	0.0283	0.0000	0.0698	0.1488	1.6218	5.363%	(0.0250)
2000	2001-02	0.9200	0.0200	0.2500	0.0500	0.1200	0.0081	0.0500	0.0390	0.0807	0.1423	1.6801	5.821%	0.0583
2001	2002-03	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.0422	0.0872	0.1340	1.7234	6.132%	0.0433
2002	2003-04	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1286	0.0955	0.1250	1.8091	8.736%	0.0857
2003	2004-05	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.2090	0.0948	0.1282	1.8920	12.477%	0.0829
2004	2005-06	0.9104	0.0198	0.2474	0.0495	0.1188	0.0495	0.0495	0.2211	0.0933	0.1778	1.9371	16.217%	0.0451
2005	2006-07	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.2122	0.1116	0.1981	1.9819	12.892%	0.0448
2006	2007-08	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.2285	0.0763	0.2171	1.9819	13.324%	0.0000
2007	2008-09	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.0857	0.0765	0.3205	1.9427	13.455%	(0.0392)
2008	2009-10	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.0127	0.0245	0.4027	1.8999	8.187%	(0.0428)
2009	2010-11	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.0234	0.0236	0.4117	1.9187	0.577%	0.0188
2010	2011-12	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0212	0.1136	0.0863	0.3508	1.9819	0.231%	0.0632
2011	2012-13	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1205	0.0799	0.5432	2.2036	-0.908%	0.2217
2012	2013-14	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1165	0.0712	0.5528	2.2005	-0.680%	(0.0031)
2013	2014-15	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1158	0.0719	0.5528	2.2005	-1.347%	0.0000
2014	2015-16	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1169	0.0727	0.5775	2.2271	0.659%	0.0266
2015	2016-17	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1537	0.1301	0.4986	2.2424	0.823%	0.0153
2016	2017-18	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1619	0.1278	0.5611	2.3108	2.237%	0.0684
2017	2018-19	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1622	0.1266	0.5298	2.2786	2.727%	(0.0322)
2018	2019-20	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1651	0.1033	0.5153	2.2437	4.823%	(0.0349)
2019	2020-21	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1546	0.0999	0.4996	2.2141	5.117%	(0.0296)
2020	2021-22	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1620	0.0857	0.4902	2.1979	3.420%	(0.0162)
2021	2022-23	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1528	0.0900	0.4663	2.1691	5.581%	(0.0288)
2022	2023-24	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1659	0.0748	0.4367	2.1374	8.407%	(0.0317)
2023 ^a	2024-25	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1813	0.0454	0.4024	2.0891	5.581%	(0.0483)
Maximum Rate:		0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	as needed	as needed	0.4024	2.0891	5.581%	(0.0483)

a 2023 tax rates as estimated in November/December by the school district. Actual rates will be determined by the County Clerk in the spring.
 b Legislation was passed to allow schools to use the lease levy to lease technology (computers) in an effort to encourage more use of technology in the classrooms.
 c Legislation was passed to allow school districts to submit a separate levy for liability/tort needs.

Although the District has levied for greater dollars, the district's levy requests have resulted in a decrease in the OTHS portion of the property tax rate to our taxpayers during the past 6 years. It is estimated that the 2023 levy will again result in a decrease in the tax rate for the taxpayers, resulting in the lowest tax rate imposed upon our taxpayers since 2010. To be transparent, a decrease in *tax rate* does not always equate to a reduction in property *taxes paid*. The Equalized Assessed Value (EAV) of the property and the *tax rates imposed by other municipalities* also can impact the total property tax dollars paid. In other words, if the tax rate stays the same, but the value of your home increases, the taxes you will pay will increase because the formula is:

TAX RATE LEVIED (by each municipality) x EAV (property value) = TAXES PAID.

Factors Influencing *Taxes Paid*

MILBURN BOND DEBT: Approximately 20% of the OTHS District 203 overall tax rate is for the levy for debt service payments on the bonds issued to build the Milburn campus. Sixteen years ago, 20-year bonds to build the Milburn Campus were issued and the initial debt repayment schedule was created. The repayment schedule was planned so that the amount of dollars to repay the debt would increase each year as the community grew. The intent of this planning was to shift some of the financial burden for the construction of the Milburn Campus to *those moving into District 203 boundaries in the future*, as their anticipated arrival was a factor in the need to build the Milburn Campus in the first place. It was anticipated that their arrival to District 203 would increase the EAV with new housing developments, and the related increase in EAV from the growth in the community would generate the additional debt payment revenue dollars needed without causing the tax rate to increase to existing taxpayers. This growth did not occur as projected between 2010 and 2020. In addition, the EAV was negatively impacted by the disabled veterans' tax exemption (discussed in a subsequent paragraph).

In an effort to mitigate the impact of the bond debt on taxpayers, the District has refinanced portions of its debt over the past several years.

WORKING CASH BOND ISSUANCE: Last year, OTHS issued approximately \$2.7 million in working cash bonds and refinanced a portion of the remaining Milburn bond debt. The working cash bonds will be used to address facility needs for our buildings. The existing debt was refinanced so that the issuance of the \$2.7 million in working cash bonds would not increase the tax rate. Facility work will continue during the 2023-24 and 2024-25 school years.

DISABLED VETERANS' EXEMPTION: SB0107 (The Disabled Veterans' Exemption) was enacted in August 2015 and reduced the taxable EAV for OTHS. In 2023, in excess of \$171 million EAV was eliminated from the property tax calculation to exempt property for disabled veterans --- or approximately 14% of the OTHS community's total EAV. In 2022, the exemption totaled \$127 million, in 2021 the exemption totaled \$118 million, and in 2020 the exemption totaled \$93 million. The amount of EAV exempted continues to grow each year. The impact of this legislation on lost revenues for OTHS continues to increase. The loss in local revenue for the high school district alone as a result of this legislation is estimated to nearly \$9 million cumulative since the inception of the legislation, with an additional loss of local revenues expected each and every year moving forward. If there is \$171 million less in EAV to support voter approved bond payments for schools (debt service levy) and to support liability/safety needs (tort levy), the costs of those items must be allocated to the local property tax payers who do not qualify for the exemption. It is estimated that the disabled veterans' exemption has resulted in an average increase in the local tax rate for taxpayers of over 5 cents per \$100 of EAV per year since the law was implemented.

A positive development regarding the Disabled Veterans Exemption is that recent legislation was passed to implement a pilot program to reimburse districts negatively impacted by the exemption and resulting loss of EAV. It is anticipated that OTHS will receive in excess of \$700,000 reimbursement from the state in 2023-24. If the pilot program is funded by the Illinois General Assembly next year, the district could receive in excess of \$1.4 million in reimbursement from the state. It is important that the OTHS school board, employees, and community members continue to advocate with their Illinois senators and representatives to fund this pilot program.

The 2023 Levy and Fiscal Accountability

With regard to the 2023 levy, **Figure 3** below shows the tax rates as estimated for tax year 2023. It is important to remember that a taxing body (OTHS District 203) does not set the property tax rate, as it can only levy in dollars (not rate). The tax rate for 2023 shown in **Figure 3** is only an estimate, as the actual tax rates are determined by the County Clerk.

Fund	Current 202 District 203 Tax Rate	Estimated 2023 District 203 Tax Rate	Difference
Education	0.9200	0.9200	-
Special Education	0.0200	0.0200	-
Building (Op & Maint)	0.2500	0.2500	-
Lease Purchase	0.0500	0.0500	-
Debt Service	0.4367	0.3988	(0.0379)
Transportation	0.1200	0.1200	-
IMRF/Social Security	0.0748	0.0449	(0.0299)
Working Cash	0.0500	0.0500	-
Liability (tort)	0.1659	0.1797	0.0138
Health/Life Safety	0.0500	0.0500	-
TOTAL	2.1374	2.0834	(0.0540)

Figure 3 – ESTIMATED change in tax rate from 2022 (actual rate in 2022) to 2023 (projected rate for 2023)

The Board of Education, administration, and OTHS employees have worked diligently to be fiscally responsible. As you can see from the chart in **Figure 3**, the tax rate for next year is expected to decrease by 5 cents per \$100 of EAV as compared to the 2022 tax rate, even with the loss of \$171 million in EAV due to the disabled veterans' exemption. This property tax rate decrease is estimated using the preliminary EAV provided by St. Clair County and the multipliers imposed on the EAV in the townships served by OTHS.

OTHS FISCAL MANAGEMENT:

The following efforts of the Board of Education over the last decade should be noted:

- In September of 2014, the district refinanced a portion of its existing debt, taking advantage of better interest rates. This refinancing resulted in a present value savings to the taxpayers of \$619,831 over the life of the bonds.
- In May of 2015, the District again refinanced a portion of its existing debt to take advantage of better interest rates, resulting in a present value savings to the taxpayers of nearly \$1 million over the life of the bonds and was the cause of the reduction in the debt service levy for 2015.
- For the 2016-2017 school year, the District withdrew from the Belleville Area Special Education Cooperative for an annual estimated savings of \$300,000. In addition, during 2016-

2017, OTHS reduced 24 semester sections of classes resulting in a savings of approximately \$250,000.

- In the spring of 2017, the District again implemented deficit reductions of 40 semester sections of classes along with other initiatives that resulted in savings of over \$600,000.
- The District refinanced its debt which will result in nearly \$1.1 million of savings to taxpayers over the life of the bonds on a present value basis. This is the cause of the reduction in the debt service levy for 2017 and 2018.
- The District has applied for and been awarded several large DoDEA grants in recent years that have afforded OTHS the opportunity to increase programming to the students we serve, without having to burden taxpayers for these curricular improvements to programming.
- The District has completed several facility projects without the need to increase taxes. To highlight a few of the projects:
 - In the fall of 2021, space was renovated at the Smiley Campus to support band and choral curriculums and to provide much needed multi-use space.
 - Tennis court lights were installed at the Smiley Campus and athletic facility upgrades were made.
 - In the fall of 2022, a new 3-classroom/career transition building opened to serve our special needs population by using existing reserves and ESSER grant money.
- The District issued approximately \$2.7 million in working in August 2022 to support future facility renovation projects, while refinancing existing debt in an effort to decrease the tax rate.
 - During the summer of 2023, the OTHS Smiley campus was renovated to make a more inviting learning environment for students, additional office space was created for security personnel and additional social work support.
 - During the fall of 2023, a new training room facility was created for student-athletes and renovations were made to the existing wrestling room on Smiley campus. In addition, softball field renovations were made at the Milburn campus.
 - HVAC replacement at the Milburn campus was scheduled for fall of 2023 but was delayed due to a supply chain issue. It is anticipated the replacement will occur over winter break.
 - Improvements to the Panther Athletic Complex are in process.

The bullet points above demonstrate how District leadership has been proactive in addressing the financial issues of OTHS.

Despite having one of the lowest operating costs per pupil in the state when compared to other high school districts, OTHS has maintained its academic excellence. The most recent Illinois School Report Card classifies O’Fallon District 203 as “EXEMPLARY” with OTHS performing within the top 10 percent schools in Illinois.

STATE FUNDING: EVIDENCE BASED FUNDING (EBF): Per the Illinois State Board of Education, OTHS has been identified as a district in most financial need. During the 2017-2018 school year, the Illinois General Assembly legislatively passed a new funding formula designed to allocate state dollars to schools that were identified as being “not adequately funded.” The Evidence-Based funding model that allocates state funding to schools places districts in “tiers” for funding, depending on the resources required to adequately provide education to the unique needs of each district’s student population. Districts that are identified as “Tier 1” districts (most in need of funding) will receive the greatest amount of state financial resources from the state in an effort to support their student populations. OTHS has been identified as a “Tier 1” school district. Given OTHS’s high academic performance, it is surprising to many that OTHS has been identified as a “Tier 1” district with most financial need. OTHS continues to be a high performing school despite being identified as having less than adequate resources. For the 2023-2024 school year, OTHS

has been identified as being 33% underfunded for the students served per the state’s evidence-based calculations.

FUTURE LEGISLATION & MANDATES: The final item to note is that future legislative decisions in Springfield may also impact the financial picture of OTHS. Continued unfunded mandates from the state increase costs and diminish the positive gains in state funding as a result of the Evidence-Based Funding model. As a “Tier 1” district, OTHS has already been identified as a district with inadequate resources to meet the current educational demands of the student population it serves. Costly legislation and additional mandates will only result in little opportunity for OTHS to reach adequate funding levels and will cause the financial burden of educating students to be placed on local taxpayers.

Financial Position – Fund Balances

Per recently passed Senate Bill 1975, school districts are required to disclose cash reserve balances for each fund during the public hearings for the budget and levy. As a matter of practice, OTHS has been providing fund balance information each year during the budget hearing. To be in compliance with the levy presentation requirement, fund balances are now being included as part of the Tax Levy Documents and tax levy hearing presentation.

	Education	O&M	Transportation	Working Cash
Beg Fund Bal 07/01/23*	3,675,000	3,070,000	2,408,000	6,327,000
Surplus/ (Deficit) With Contingencies	(1,354,874)	(3,885,015)	(234,183)	817,757
<u>Interfund Transfers</u>	1,000,000	1,000,000	0	(2,000,000)
End Fund Bal 06/30/24*	3,320,126	184,985	2,173,817	5,144,757

*Unaudited/Estimated

E¹ – Excellence in Education for Every Student Every Day

Fund Balance – Other Funds

	Debt Service	IMRF/SS	Capital Projects	Tort	Health/Life Safety
Beg Fund Bal 07/01/23*	978,000	2,201,000	0	1,394,000	3,684,000
Surplus/ (Deficit) With Contingencies	(95,060)	14,337	0	(454,800)	(3,482,243)
<u>Interfund Transfers</u>	0	0	0	0	0
End Fund Bal 06/30/24*	882,940	2,215,337	0	939,200	207,757

*Unaudited/Estimated

E³ = Excellence in Education for Every Student Every Day

For any questions on the tax levy, please contact Dr. Beth Shackelford, Interim Superintendent at ShackelfordB@oths.us.

O'Fallon District 203 - TENTATIVE 2023 TAX LEVY

	Calc. Rounded to nearest 1000			
Actual 2022 E.A.V. -		Estimated 2023 Levy Request	2022 Extension	2021 Extension
Balloon Estimate 2023 E.A.V. - (14% of 2020 E.A.V. used for <i>max</i> levies)			2020 Extension	
\$1,206,271,968				
\$1,375,150,044				
- .0092 x Balloon Estimate <i>max</i>	= 12,651,000	12,650,000	11,097,702	10,237,043
- 2023-24 estimated expenditures	= 2,400,000	2,400,000	2,001,205	1,700,239
- .0002 x Balloon Estimate <i>max</i>	= 275,000	275,000	241,254	222,544
- .0025 x Balloon Estimate <i>max</i>	= 3,438,000	3,438,000	3,015,680	2,781,805
- .0005 x Balloon Estimate <i>max</i>	= 688,000	688,000	603,136	556,361
- .0012 x Balloon Estimate <i>max</i>	= 1,650,000	1,650,000	1,447,526	1,335,267
- 2023-24 estimated expenditures	= 1,014,600			
Less C.P.P.R.T.	= (30,000)			
Less Reserve Bal	= (2,215,300)			
Total Levy needs	= <u>(1,230,700) *</u>			
I.M.R.F. Portion		300,000	451,146	500,725
F.I.C.A. Portion		300,000	451,146	500,725
- .0005 x Balloon Estimate <i>max</i>	= 688,000	688,000	603,136	556,361
- .0005 x Balloon Estimate <i>max</i>	= 688,000	688,000	603,136	556,361
Total Aggregate Real Estate Taxes	22,478,000	(2) 23,077,000	<u>20,515,067</u>	<u>18,947,431</u>
Bond & Interest Levy	5,325,870	(4) 5,325,870	5,267,790	5,188,623
Total Taxes		(3) 28,402,870	<u>25,782,857</u>	<u>24,136,054</u>
			Levy: 26,038,060	<u>24,352,775</u>
				<u>23,135,351</u>
				<u>23,351,650</u>

- (1)** - Actual Tax Levy Extension (to be collected) as determined by the County Clerk, St. Clair County, Illinois. Levy numbers in blue represent district request.
- (2)** - This is a 12.5% increase over the 2022 aggregate taxes extended (does not include levy for Debt Service Fund). Note: Aggregate percent increase compares current levy request to last year's actual revenue entitlement/extension without debt service levy.
- (3)** - This is a 10.2% increase over the 2022 total taxes extended. Note: Percent increase compares current total levy request to last year's actual revenue entitlement/extension.
- (4)** - This is a 1.1% increase over the 2022 property tax extension for debt service. Note: Percent increase compares current levy request to last year's actual revenue entitlement/extension.

TAX LEVY COMPARISON - Tax Levy Years 2022 and 2023

2022		2023	
	2022 Tax Levy		Proposed 2023 Tax Levy
Tax Rate		Tax Rate	TBD
Education	11,261,000	Education	12,650,000.00
Building	3,060,000	Building	3,438,000.00
IMRF/Social Security	900,000	IMRF/Social Security	600,000.00
Transportation	1,469,000	Transportation	1,650,000.00
Working Cash	612,000	Working Cash	688,000.00
Fire Prevention/Safety	612,000	Fire Prevention/Safety	688,000.00
Special Education	245,000	Special Education	275,000.00
Liability Insurance	2,000,000	Liability Insurance	2,400,000.00
Lease/Purchase/Rental	612,000	Lease/Purchase/Rental	688,000.00
	20,771,000		23,077,000.00

Increase over last year's levy:
 11.102%
 (O'Fallon Multiplier 2023 is 1.0867)
 Increase over last year's actual extension:
 12.488%

O'Fallon District 203 - ESTIMATED TAX RATE SCENARIOS (actual to be determined by County Clerk)

	Estimated Equalized Assessed Valuation						2022
	2022	2022	2022	2022	2022	2022	Actual Tax Rate on
	2022	2022	2022	2022	2022	2022	Actual EAV of
	8.00%	10.00%	11.00%	12.00%	14.00%		\$1,203,271,968
	\$1,299,533,725	\$1,323,599,165	\$1,335,631,884	\$1,347,664,604	\$1,371,730,044		
2022	Maximum						
Tax Levy Request	Tax Rate						
Education	\$12,650,000	0.9200%	0.9200	0.9200	0.9200	0.9200	0.9200
Tort Immunity Levy	2,400,000	---	0.1847	0.1797	0.1781	0.1750	0.1659
Special Education Levy	275,000	0.0200%	0.0200	0.0200	0.0200	0.0200	0.0200
Operations & Maintenance Levy	3,438,000	0.2500%	0.2500	0.2500	0.2500	0.2500	0.2500
Facilities Lease Levy	688,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500
Transportation Levy	1,650,000	0.1200%	0.1200	0.1200	0.1200	0.1200	0.1200
Municipal Retirement Levy	300,000	---	0.0231	0.0227	0.0225	0.0219	0.0374
Social Security Levy	300,000	---	0.0231	0.0227	0.0225	0.0219	0.0374
Working Cash Levy	688,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500
Fire & Safety Levy	688,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500
Total Operating Tax Levy	\$23,077,000		1.6909	1.6867	1.6826	1.6787	1.7007
Bond & Interest Levy (1)	5,325,870	---	0.4098	0.4024	0.3988	0.3883	0.4367
Estimated Total Tax Rate	\$28,402,870		2.1007	2.0890	2.0778	2.0670	2.1374
Increase/(Decrease) in total tax rate			(0.0367)	(0.0484)	(0.0540)	(0.0596)	(0.0704)



Estimated Tax Rate

(1) Actual Levy is determined by County Clerk based upon debt retirement schedules filed in the Clerk's office.

- 30 Year Average Increase in E.A.V. = 6.2852%
- 10 Year Average Increase in E.A.V. = 3.2447%
- 5 Year Average Increase in E.A.V. = 5.4697%
- Last Year's Increase in E.A.V. = 8.4073%

O'Fallon Township High School District 203
Tax Levy History

School Year Revenue	Tax Year	EAV	Difference	% of Change	Extension	Extension Difference	Tax Rate	Difference
1961-1962	1960	\$21,318,081	N/A	N/A	\$272,016	N/A	1.2760	N/A
1962-1963	1961	\$22,649,452	\$1,331,371	6.2453%	\$285,108	\$13,092	1.2570	(0.0190)
1963-1964	1962	\$24,130,529	\$1,481,077	6.5391%	\$303,813	\$18,705	1.2590	0.0020
1964-1965	1963	\$25,221,505	\$1,090,976	4.5211%	\$321,574	\$17,761	1.2750	0.0160
1965-1966	1964	\$25,849,721	\$628,216	2.4908%	\$350,005	\$28,431	1.3540	0.0790
1966-1967	1965	\$28,278,609	\$2,428,888	9.3962%	\$437,058	\$87,053	1.5440	0.1900
1967-1968	1966	\$29,899,391	\$1,620,782	5.7315%	\$484,422	\$47,364	1.6180	0.0740
1968-1969	1967	\$31,448,496	\$1,549,105	5.1811%	\$485,388	\$966	1.5420	(0.0760)
1969-1970	1968	\$32,080,996	\$632,500	2.0112%	\$598,202	\$112,814	1.8640	0.3220
1970-1971	1969	\$34,170,385	\$2,089,389	6.5129%	\$648,215	\$50,013	1.8960	0.0320
1971-1972	1970	\$36,029,259	\$1,858,874	5.4400%	\$680,992	\$32,777	1.8900	(0.0060)
1972-1973	1971	\$35,421,111	(\$608,148)	-1.6879%	\$665,838	(\$15,154)	1.7730	(0.1170)
1973-1974	1972	\$35,854,794	\$433,683	1.2244%	\$639,253	(\$26,585)	1.7990	0.0260
1974-1975	1973	\$36,024,069	\$169,275	0.4721%	\$641,336	\$2,083	1.7803	(0.0187)
1975-1976	1974	\$36,999,232	\$975,163	2.7070%	\$652,555	\$11,219	1.7637	(0.0166)
1976-1977	1975	\$44,532,508	\$7,533,276	20.3606%	\$654,093	\$1,538	1.4688	(0.2949)
1977-1978	1976	\$48,622,594	\$4,090,086	9.1845%	\$680,765	\$26,672	1.4001	(0.0687)
1978-1979	1977	\$49,544,417	\$921,823	1.8959%	\$736,528	\$55,763	1.4866	0.0865
1979-1980	1978	\$56,346,773	\$6,802,356	13.7298%	\$741,129	\$4,601	1.3153	(0.1713)
1980-1981	1979	\$62,502,349	\$6,155,576	10.9245%	\$836,843	\$95,714	1.3389	0.0236
1981-1982	1980	\$78,757,225	\$16,254,876	26.0068%	\$907,913	\$71,070	1.1528	(0.1861)
1982-1983	1981	\$90,206,329	\$11,449,104	14.5372%	\$1,152,656	\$244,743	1.2778	0.1250
1983-1984	1982	\$95,553,337	\$5,347,008	5.9275%	\$1,348,448	\$195,792	1.4112	0.1334
1984-1985	1983	\$96,443,260	\$889,923	0.9313%	\$1,273,436	(\$75,012)	1.3204	(0.0908)
1985-1986	1984	\$108,155,421	\$11,712,161	12.1441%	\$1,311,708	\$38,272	1.2128	(0.1076)
1986-1987	1985	\$116,252,185	\$8,096,764	7.4862%	\$1,377,150	\$65,442	1.1843	(0.0285)
1987-1988	1986	\$125,096,227	\$8,844,042	7.6076%	\$1,534,469	\$157,319	1.2484	0.0641
1988-1989	1987	\$142,402,921	\$17,306,694	13.8347%	\$1,883,262	\$348,793	1.3225	0.0741
1989-1990	1988	\$157,140,991	\$14,738,070	10.3496%	\$2,112,446	\$229,184	1.3443	0.0218
1990-1991	1989	\$170,520,305	\$13,379,314	8.5142%	\$2,383,362	\$270,916	1.3977	0.0534
1991-1992	1990	\$182,090,125	\$11,569,820	6.7850%	\$2,552,721	\$169,359	1.4019	0.0042
1992-1993	1991	\$188,407,933	\$6,317,808	3.4696%	\$2,685,189	\$132,468	1.4252	0.0233
1993-1994	1992	\$200,004,240	\$11,596,307	6.1549%	\$3,057,464	\$372,275	1.5287	0.1035
1994-1995	1993	\$213,252,234	\$13,247,994	6.2399%	\$3,703,125	\$645,661	1.7365	0.2078
1995-1996	1994	\$224,495,538	\$11,243,304	5.2723%	\$3,842,924	\$139,799	1.7118	(0.0247)
1996-1997	1995	\$246,214,877	\$21,719,339	9.6747%	\$4,185,419	\$342,495	1.6999	(0.0119)
1997-1998	1996	\$273,919,176	\$27,704,299	11.2521%	\$4,635,549	\$450,130	1.6923	(0.0076)
1998-1999	1997	\$310,989,231	\$37,070,055	13.5332%	\$5,142,841	\$507,292	1.6537	(0.0386)
1999-2000	1998	\$335,646,155	\$24,656,924	7.9285%	\$5,526,037	\$383,196	1.6468	(0.0069)
2000-2001	1999	\$353,646,101	\$17,999,946	5.3628%	\$5,735,444	\$209,407	1.6218	(0.0250)
2001-2002	2000	\$374,233,378	\$20,587,277	5.8214%	\$6,100,392	\$364,948	1.6301	0.0083
2002-2003	2001	\$397,182,585	\$22,949,207	6.1323%	\$6,845,062	\$744,670	1.7234	0.0933
2003-2004	2002	\$431,879,438	\$34,696,853	8.7357%	\$7,813,425	\$968,363	1.8091	0.0857
2004-2005	2003	\$485,763,673	\$53,884,235	12.4767%	\$9,190,667	\$1,377,242	1.8920	0.0829
2005-2006	2004	\$564,539,730	\$78,776,057	16.2170%	\$10,935,762	\$1,745,095	1.9371	0.0451
2006-2007	2005	\$637,317,850	\$72,778,120	12.8916%	\$12,501,627	\$1,565,865	1.9819	0.0448
2007-2008	2006	\$722,235,136	\$84,917,286	13.3242%	\$14,313,978	\$1,812,351	1.9819	0.0000
2008-2009	2007	\$819,410,716	\$97,175,580	13.4548%	\$15,918,692	\$1,604,714	1.9427	(0.0392)
2009-2010	2008	\$886,498,121	\$67,087,405	8.1873%	\$16,842,578	\$923,886	1.8999	(0.0428)
2010-2011	2009	\$891,609,687	\$5,111,566	0.5766%	\$17,107,199	\$264,621	1.9187	0.0188
2011-2012	2010	\$893,665,616	\$2,055,929	0.2306%	\$17,711,559	\$604,360	1.9819	0.0632
2012-2013	2011	\$885,554,906	(\$8,110,710)	-0.9076%	\$19,514,088	\$1,802,529	2.2036	0.2217
2013-2014	2012	\$879,535,668	(\$6,019,238)	-0.6797%	\$19,354,182	(\$159,906)	2.2005	(0.0031)
2014-2015	2013	\$867,687,668	(\$11,848,000)	-1.3471%	\$19,093,467	(\$260,715)	2.2005	0.0000
2015-2016	2014	\$873,406,459	\$5,718,791	0.6591%	\$19,451,635	\$358,168	2.2271	0.0266
2016-2017	2015	\$880,593,793	\$7,187,334	0.8229%	\$20,571,944	\$1,120,309	2.2424	0.0153
2017-2018	2016	\$900,290,335	\$19,696,542	2.2367%	\$20,803,909	\$231,965	2.3108	0.0684
2018-2019	2017	\$924,838,122	\$24,547,787	2.7267%	\$21,073,361	\$269,452	2.2786	(0.0322)
2019-2020	2018	\$969,443,656	\$44,605,534	4.8231%	\$21,751,407	\$678,046	2.2437	(0.0349)
2020-2021	2019	\$1,019,053,323	\$49,609,667	5.1173%	\$22,562,860	\$811,453	2.2141	(0.0296)
2021-2022	2020	\$1,053,906,307	\$34,852,984	3.4201%	\$23,135,351	\$572,491	2.1952	(0.0189)
2022-2023	2021	\$1,112,722,040	\$58,815,733	5.5807%	\$24,136,054	\$1,000,703	2.1691	(0.0261)
2023-2024	2022	\$1,206,271,968	\$93,549,928	8.4073%	\$25,782,857	\$1,646,803	2.1374	(0.0317)
2024-2025	2023	\$1,334,749,642	\$128,477,674	10.6508%				

50 YEAR AVERAGE 7.1425%
30 YEAR AVERAGE 6.2852%
15 YEAR AVERAGE 2.6569%
10 YEAR AVERAGE 3.2447%
5 YEAR AVERAGE 5.4697%

Years when EAV growth was negative

TAX RATE COMPARISON 2018 THROUGH 2022 (2022 payable 2023)

	2018	2019	2020	2021	2022
BOND COUNTY					
First Tax Installment Due	07/03/19	09/24/20	11/16/21	09/22/22	
Bond County #2	4.92131	4.90821	4.90890	4.91013	
Mulberry Grove #1	4.66549	4.33401	4.32016	4.47241	

CLINTON COUNTY					
First Tax Installment Due	07/17/19	07/27/20	07/28/21	06/29/22	
BREESE					
Albers #63	2.74498	2.74157	2.73489	2.65521	2.65265
Aviston #21	2.31834	2.37475	2.33444	2.24390	2.43149
Bartelso #57	2.86228	2.77501	2.74286	2.70208	2.64838
Breese #12	2.37984	2.34180	2.34171	2.30668	2.26485
Damiensville #62	3.52270	3.54453	3.34609	3.31302	3.36429
Germantown #60	2.23365	2.24116	2.28246	2.35277	2.42531
St. Rose #14-15	2.48636	2.46721	2.44675	2.61820	2.61244
Central #71	1.90155	1.89895	1.90420	1.90581	1.84483

CENTRALIA					
Centralia #135	2.76781	2.74558	2.72829	2.66263	2.62246
North Wamac #186	4.00031	4.01567	4.24737	4.39025	4.30807
Willow Grove #46	2.54569	2.88988	2.81402	2.71542	2.46635
Centralia #200	2.56794	2.58862	2.57517	2.58866	2.52960

UNIT DISTRICTS					
Carlyle #1	3.85318	3.81560	3.80701	3.83657	3.79884
Patoka #100	4.17251	4.26872	4.18636	4.14485	4.16225
Sandoval #501	5.42606	5.28937	5.24454	5.21649	5.16887
Wesclin #3	4.48566	4.43883	4.40301	4.34660	4.20893

MACOUPIN COUNTY					
First Tax Installment Due	08/20/19	07/20/20	07/20/21	07/20/22	08/25/23
Bunker Hill #8	3.82480	3.84826	3.76859	3.66775	3.59571
Carlinville #1	3.87019	3.76415	3.63660	3.52800	3.43095
Gillespie #7	4.12066	4.17412	3.79999	3.65515	3.48461
Mt. Olive #5	5.11045	5.07419	5.00811	4.95015	4.79503
Northwestern #2	4.73030	4.13940	3.96374	3.77163	3.62739
Southwestern #9	4.64640	4.76073	4.50992	4.57109	4.31122
Staunton #6	3.14881	3.14092	3.04979	2.99123	2.94114
North Mac #34	5.61625	5.56792	5.55745	5.63520	5.52793

MADISON COUNTY					
First Tax Installment Due	07/10/19	07/10/20	07/08/21	07/07/22	07/06/23
East Alton #13	4.76250	4.83270	4.69350	4.66270	4.41100
Hartford W.R #15	3.39980	3.52770	3.53300	3.52050	3.44610
East Alton Wood River #14	2.35070	2.33010	2.38610	2.36700	2.28780
Alton #11	5.20790	5.30330	4.96270	4.91170	4.75160
Bethalto #8	5.16570	5.15450	5.07270	4.91360	4.67370
Collinsville #10	4.33160	4.30710	4.30200	4.30610	4.23600
Edwardsville #7	4.67540	4.66800	4.65700	4.68290	4.69210
Granite City #9	4.46700	4.44070	4.28290	4.29980	4.23020
Highland #5	4.80750	4.66730	4.66710	4.65500	4.51640
Madison #12	7.34510	7.44770	7.43560	7.42080	7.00070
Roxanna #1	3.98650	4.04560	4.03110	4.06180	3.94640
Triad St. Jacob #2	5.21420	5.14280	5.13920	5.00280	4.88650
Venice #3	4.77500	4.73090	4.73590	4.75770	4.62680

	2018	2019	2020	2021	2022
MONROE COUNTY					
First Tax Installment Due	10/08/19	09/25/20	09/24/21	11/04/22	11/21/23
Columbia #4	4.44124	4.33834	4.43586	3.87048	3.97585
Valmeyer #3	4.15729	4.12412	4.01291	4.01421	4.13761
Waterloo #5	4.34968	4.31365	4.32276	4.32299	4.26287

RANDOLPH COUNTY					
First Tax Installment Due	10/21/19	11/20/20	11/15/21	10/17/22	08/25/23
Prarie DeRocher*	3.95949		3.79404	3.74370	3.68889
Chester #139	3.04195	3.37883	3.51183	3.46727	3.51936
Coulterville #1	4.45116	4.31384	5.27164	4.53504	4.46184
Red Bud #132	3.26989	3.28717	3.33938	3.35577	3.27607
Sparta #140	4.52539	4.42460	4.44702	5.09063	4.27456
Steeleville #138	3.58781	3.62527	3.63852	3.49069	3.51570

* Pays Tuition to Chester, Red Bud or Waterloo for High School Students

ST. CLAIR COUNTY					
First Tax Installment Due	06/21/19	07/30/20	07/16/21	07/01/22	06/30/23
BELLEVILLE					
Belle Valley #119	5.32650	5.41630	5.31590	5.15570	4.99060
Belleville #118	3.80260	3.72790	3.70800	3.69170	3.59820
Lebanon #110	4.29610	4.33340	4.35790	4.39330	4.48270
High Mount #116	4.54990	4.29180	4.30680	4.32370	4.23930
Milstadt #160	3.32030	3.25230	3.22950	3.20210	3.04600
Pontiac #105	2.85940	2.72080	2.74800	2.76240	2.71890
Signal Hill #181	4.43890	4.38640	4.36430	4.35000	4.26570
Whiteside #115	2.54280	2.51180	2.54980	2.54420	2.51840
Wolf Branch #113	3.87200	3.85220	3.83010	3.76740	3.72900
Harmony-Enge #175	4.52680	4.40150	4.27790	4.18180	4.02050
Belleville #201	2.15170	2.15180	2.13510	2.10510	2.03100

FREEBURG					
Freeburg #70	2.97470	3.02850	3.00170	3.06310	3.04370
St. Libory #30	3.66410	3.75770	3.71720	3.81490	3.70570
Smithton #130	3.27320	3.40390	3.39940	3.38740	3.33670
Freeburg #77	2.38590	2.38900	2.35990	2.36200	2.32050

O'FALLON					
Central #104	3.19520	3.18610	3.08370	3.09720	2.91800
O'Fallon #90	3.06060	3.09820	3.05120	3.04880	3.00820
Shiloh #85	3.67660	3.66040	3.38130	3.35540	3.45220
O'Fallon #203	2.24370	2.21410	2.19520	2.16910	2.13740

UNIT DISTRICTS					
Cahokia #187	12.67240	12.67240	12.53610	11.81660	10.95800
Dupo #196	5.37200	5.37000	5.37010	5.38010	5.21950
East St. Louis #189	10.83270	10.08920	9.39160	8.56040	8.41150
Lebanon #9	6.43310	6.41790	6.33510	6.20280	5.72240
Lovejoy #188	10.54580	10.04790	10.84730	10.39410	9.81580
Marrisa #40	6.46210	5.78970	5.74920	5.83700	5.40050
Mascoutah #19	4.88240	4.83960	4.83830	4.83820	4.77710
New Athens #60	5.28890	5.26620	5.20550	5.16980	5.00420

Notes:
 tax rates shown are for individual districts
 for total rate in dual districts combine Elementary & High school districts

mmg

High School Districts reverse color -- feeder districts listed first

TAX RATE COMPARISON 2022 PAYABLE 2023

	Elementary	High School	Unit/Total Rate
BOND COUNTY			
First Tax Installment Due	Not Set Yet 10/6/23		
Bond County #2	Greenville		4.87835
Mulberry Grove #1			4.48681

CLINTON COUNTY			
First Tax Installment Due			
BRESE			
Albers #63	2.65265	1.84483	4.49748
Aviston #21	2.43149	1.84483	4.27632
Bartelso #57	2.64838	1.84483	4.49321
Breese #12	2.26485	1.84483	4.10968
Damiensville #62	3.36429	1.84483	5.20912
Germantown #60	2.42531	1.84483	4.27014
St. Rose #14-15	2.61244	1.84483	4.45727
Central #71		1.84483	

CENTRALIA			
Centralia #135	2.62246	2.52960	5.15206
North Wamac #186	4.30807	2.52960	6.83767
Willow Grove #46	2.46635	2.52960	4.99595
Centralia #200		2.52960	

Unit Districts			
Carlyle #1			3.79884
Patoka #100			4.16225
Sandoval #501			5.16887
Wesclin #3			4.20893

MACOUPIN COUNTY			
First Tax Installment Due August 25, 2023			
Bunker Hill #8			3.59571
Carlinsville #1			3.43095
Gillespie #7			3.48461
Mt. Olive #5			4.79503
Northwestern #2			3.62739
Southwestern #9			4.31122
Staunton #6			2.94114
North Mac #34			5.52793

MADISON COUNTY			
First Tax Installment Due July 6, 2023			
East Alton #13	4.41100	2.28780	6.69880
Hartford W.R #15	3.44610	2.28780	5.73390
East Alton Wood River #14		2.28780	
Alton #11			4.75160
Bethalto #8			4.67370
Collinsville #10			4.23600
Edwardsville #7			4.69210
Granite City #9			4.23020
Highland #5			4.51640
Madison #12			7.00070
Roxanna #1			3.94640
Triad St. Jacob #2			4.88650
Venice #3			4.62680

	Elementary	High School	Unit/Total Rate
MONROE COUNTY			
First Tax Installment Due	November 21, 2023		
Columbia #4			3.97585
Valmeyer #3			4.13761
Waterloo #5			4.26287

RANDOLPH COUNTY			
First Tax Installment Due August 25, 2023			
*Prairie DeRocher	2.49572	1.19317	3.68889
Chester #139			3.51936
Coulterville #1			4.46184
Red Bud #132			3.27607
Sparta #140			4.27456
Steeleville #138			3.51570

* Pays Tuition to Chester, Red Bud or Waterloo for High School Students

ST. CLAIR COUNTY			
First Tax Installment Due June 30, 2023			
BELLEVILLE			
Belle Valley #119	4.99060	2.03100	7.02160
Belleville #118	3.59820	2.03100	5.62920
Grant #110	4.48270	2.03100	6.51370
High Mount #116	4.23930	2.03100	6.27030
Milstadt #160	3.04600	2.03100	5.07700
Pontiac #105	2.71890	2.03100	4.74990
Signal Hill #181	4.26570	2.03100	6.29670
Whiteside #115	2.51840	2.03100	4.54940
Wolf Branch #113	3.72900	2.03100	5.76000
Harmony-Enge #175	4.02050	2.03100	6.05150
Belleville #201		2.03100	

FREEBURG			
Freeburg #70	3.04370	2.32050	5.36420
St. Libory #30	3.70570	2.32050	6.02620
Smithton #130	3.33670	2.32050	5.65720
Freeburg #77		2.32050	

O'FALLON			
Central #104	2.91800	2.13740	5.05540
O'Fallon #90	3.00820	2.13740	5.14560
Shiloh #85	3.45220	2.13740	5.58960
O'Fallon #203		2.13740	

UNIT DISTRICTS			
Cahokia #187			10.95800
Dupo #196			5.21950
East St. Louis #189			8.41150
Lebanon #9			5.72240
Lovejoy #188			9.81580
Marrisa #40			5.40050
Mascoutah #19			4.77710
New Athens #60			5.00420

TAX COMPARISON

2022 TAX YEAR - COLLECTED 2023

	Elementary	High School	Unit/Total Rate
Perry County			
First Tax Installment Due		October 6, 2023	
Pinckneyville #50	1.70020	2.18670	3.88690
Pinckneyville #204	2.80910	2.18670	4.99580
Tamaroa #5	3.24330	2.18670	5.43000
Pinckneyville #101		2.18670	
DuQuoin #300			4.29970
Jackson County			
First Tax Installment Due		August 30, 2023	
Carbondale #95	4.58380	2.85575	7.43955
DeSoto #86	4.23385	2.85575	7.08960
Giant City #130	3.38777	2.85575	6.24352
Unity Point #140	2.99762	2.85575	5.85337
Carbondale H S #165		2.85575	
Elverado #196			3.25976
Murphysboro #186			4.74541
Trico #176			4.11362
Franklin County			
First Tax Installment Due		September 22, 2023	
Akin Comm #91	2.62360	2.09160	4.71520
Benton Grade #47	2.51850	2.09160	4.61010
Ewing Northern #115	2.76920	2.09160	4.86080
Benton High School #103		2.09160	
Christopher Unit #99			3.85590
Sesser-Valier Comm #196			3.70400
Thompsonville #174			4.02790
West Frankfort #168			3.07260
Zeigler-Royalton #188			2.87240
Williamson County			
First Tax Installment Due		October 23, 2023	
Carterville #5			4.33333
Crab Orchard #3			3.98067
Herrin #4			4.11316
Johnston City #1			4.13778
Marion Comm #2			4.56362
Jefferson County			
First Tax Installment Due		October 16, 2023	
Bethel #82	2.60909	2.49019	5.09928
Dodds Comm #7	Dodds #7 & Ina #8 Now Spring Garden		
Field Comm #3	2.20321	2.49019	4.69340
Grand Prairie #6	2.30581	2.49019	4.79600
Spring Garden #178	2.51583	2.49019	5.00602
McClelland #12	2.04110	2.49019	4.53129
Mt. Vernon #80	3.72602	2.49019	6.21621
Opdyke/Belle Rive #5	1.96548	2.49019	4.45567
Rome Comm #2	1.84581	2.49019	4.33600
Summersville #79	2.93204	2.49019	5.42223
Mt. Vernon Twp #201		2.49019	
Farrington E99	1.80637	1.81333	3.61970
Bluford #318 H.S. only		1.81333	
Bluford Unit #318			4.55944
Woodlawn Unit #209			4.72492
Waltonville #1			3.75538
Monroe County			
First Tax Installment Due		November 21, 2023	
Columbia Comm #4			3.97585
Valmeyer Comm #3			4.13761
Waterloo Comm #5			4.26287
Hardin County			
First Tax Installment Due		August 7, 2023	
Hardin County CUSD #1			2.72698

	Elementary	High School	Unit/Total Rate
Washington County			
First Tax Installment Due		September 15, 2023	
Ashley Grade #15	2.44872	1.84273	4.29145
Irvington #11	3.13903	1.84273	4.98176
Nashville #49 with bonds	3.01637	1.84273	4.85910
Oakdale #1	2.47157	1.84273	4.31430
Nashville High Comm #99		1.84273	
West Washington Co #10			4.34006
Marion County			
First Tax Installment Due		July 27, 2023	
Central City #133	2.06951	2.38993	4.45944
Centralia City Elem #135	2.53295	2.38993	4.92288
North Womac Grade #186	4.07177	2.38993	6.46170
Raccoon Grade #1	2.02056	2.38993	4.41049
Centralia Twp High #200		2.38993	
Kell Grade School #2	2.41405	2.00267	4.41672
Iuka Grade Comm #7	2.12253	2.00267	4.12520
Selmaville Grade #10	2.46052	2.00267	4.46319
Salem Grade #111	2.37447	2.00267	4.37714
Salem High School #600		2.00267	
Flora #35			3.85513
Odin #722			4.13393
Patoka Comm #100			4.06153
Sandoval #501			4.68083
South Central #401			4.37498
Union County			
First Tax Installment Due		July 20, 2023	
Anna Grade #37	2.43808	2.05085	4.48893
Jonesboro Grade #43	3.21129	2.05085	5.26214
Lick Creek #16	1.78315	2.05085	3.83400
Anna Jonesboro High #81		2.05085	
Cobden #17			3.40489
Dongola #66			4.44347
Shawnee #84			4.80901
Pope County			
First Tax Installment Due		September 13, 2023	
Pope County Comm #1			3.08340
Hamilton County			
First Tax Installment Due		August 15, 2023	
Hamilton Co. CUSD #10			3.49948
Johnson County			
First Tax Installment Due		August 4, 2023	
Buncombe Dist #43	2.86148	2.43959	5.30107
Cypress Dist #64	2.74067	2.43959	5.18026
New Simpson Hill Dist #32	2.60275	2.43959	5.04234
Vienna Grade Sch #55	2.98016	2.43959	5.41975
Vienna High School #13-3		2.43959	
Goreville Unit Dist #1			4.31531
Saline County			
First Tax Installment Due		October 5, 2023	
Carrier Mills-Stonefort #2			4.36294
Eldorado #4			3.96372
Galatia #1			4.54907
Harrisburg #3			4.47067
Massac County			
First Tax Installment Due		August 23, 2023	
Century Unit #100			3.80815
Joppa-Maple Grove CU #38			4.01688
Massac #1			4.92378

TAX COMPARISON

2022 TAX YEAR - COLLECTED 2023

	Elementary	High School	Unit/Total Rate
Sangamon County			
First Tax Installment Due			June 2, 2023
A-C Central SD #262			5.41760
Athens CUSD #213			4.79510
Auburn CUSD #10			4.03620
Chatham CUSD #5			4.61190
Edinburg CUSD #4			3.98650
Mt. Pulaski CUSD #23			4.90810
New Berlin CUSD #16			4.53710
North Mac CUSD #34			5.63190
Pawnee CUSD #11			3.95820
Pleasant Pls CUSD #8			5.12730
Porta CUSD #202			4.97940
Riverton CUSD #14			4.64280
Rochester CUSD #3A			4.53400
Sang Valley CUSD #9			4.98850
Springfield SD #186			5.75590
Tri-City CUSD #1			4.19880
Waverly CUSD #6			5.05490
Wville CUSD #15			4.54690
De Kalb County			
First Tax Installment Due			June 5, 2023
Genoa-Kingston #424			5.48347
Indian Creek #425			4.96194
Hiawatha #426			5.87016
Sycamore #427			5.89365
De Kalb Comm. #428			6.09342
Hinckley Big Rock #429			5.04204
Sandwich #430			4.71810
Somonauk #432			5.61595
Champaign County			
First Tax Installment Due			June 1, 2023
Praireview-Ogden #197	3.01870	1.94440	4.96310
St. Joseph #169	2.66660	1.94440	4.61100
St Joseph Ogden #305		1.94440	
Thomasboro #130	2.60370	2.33290	4.93660
Rantoul City #137	4.61090	2.33290	6.94380
Ludlow \$142	2.74620	2.33290	5.07910
Gifford #188	2.43010	2.33290	4.76300
Rantoul Twp #193		2.33290	
Fisher #1			4.53510
Mahomet-Seymour #3			4.62410
Champaign Comm #4			5.14720
Tolono #7			3.33240
Heritage #8			4.52160
Urbana #116			5.92040

	Elementary	High School	Unit/Total Rate
Effingham County			
First Tax Installment Due			September 22, 2023
Altamont Cmm #10			4.10891
Beecher City #20			3.75184
Dieterich Comm #30			3.80852
Effingham CU #40			3.48061
Teutopolis #50			3.62536
Wabash County			
First Tax Installment Due			Not set as of 10/19/23
Allendale #17			3.56775
Wabash #348			3.82722
Montgomery County			
First Tax Installment Due			July 15, 2023
Panhandle Comm. #2			4.71588
Hillsboro Comm. #3			4.82483
Litchfield #12			4.42946
Nokomis Comm #22			4.21178
Edwards County			
First Tax Installment Due			September 25, 2023
Edwards County #1			3.49677
Richland County			
First Tax Installment Due			August 4, 2023
Richland County CU #1			4.16229
Cumberland County			
First Tax Installment Due			July 7, 2023
Neoga Comm #3			3.37506
Cumberland #77			3.49094
Clark County			
First Tax Installment Due			July 19, 2023
Martinsville #3C			4.24500
Casey Westfield #C-4			4.20350
Marshall UC2			3.39420
Crawford County			
First Tax Installment Due			July 17, 2023
Hutsonville #1			4.30440
Oblong Unit #4			3.49780
Palestine Unit #3			4.47920
Robinson #2			3.86710
Clay County			
First Tax Installment Due			September 29, 2023
Clay City Comm #10			3.75250
Flora School Dist #35			3.88480
North Clay SD #25			3.25340
Jasper County			
First Tax Installment Due			August 15, 2023
Jasper County Comm #1			4.24033
Lawrence County			
First Tax Installment Due			October 6, 2023
Red Hill #10			3.17479

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

Original:
Amended:

CERTIFICATE OF TAX LEVY

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

District Name O'FALLON TOWNSHIP HIGH SCHOOL DISTRICT 203	District Number 50-082-2030-17	County ST. CLAIR
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Amount of Levy

Educational	\$ 12,650,000	Fire Prevention & Safety *	\$ 688,000
Operations & Maintenance	\$ 3,438,000	Tort Immunity	\$ 2,400,000
Transportation	\$ 1,650,000	Special Education	\$ 275,000
Working Cash	\$ 688,000	Leasing	\$ 688,000
Municipal Retirement	\$ 300,000	Other	\$ 0
Social Security	\$ 300,000	Other	\$ 0
		Total Levy	\$ 23,077,000

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 12,650,000 dollars to be levied as a special tax for educational purposes; and
the sum of 3,438,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,650,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 688,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 300,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 300,000 dollars to be levied as a special tax for social security purposes; and
the sum of 688,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 2,400,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 275,000 dollars to be levied as a special tax for special education purposes; and
the sum of 688,000 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 0 dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____.

Signed this 21ST day of DECEMBER 2023. _____
(President)

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

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 4.

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 203, St. Clair County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2023, was filed in the office of the County Clerk of this County on _____.

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

The total levy, as provided in the original resolution(s), for said purposes for the year 2023, is \$ 22,725,200.

(Signature of County Clerk)

(Date)

(County)

**RESOLUTION REGARDING ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2023**

WHEREAS, the Truth in Taxation Act requires that all taxing districts in the State of Illinois determine the estimated amount of taxes necessary to be levied for the year prior to the official adoption of the aggregate tax levy of the district; and

WHEREAS, if the estimated aggregate amount necessary to be levied, exclusive of election costs and bond and interest costs, exceeds 105% of the aggregate amount of property taxes extended or estimated to be extended, including any amount abated by the taxing district prior to such extension, upon the levy of the preceding year, public notice shall be given and a public hearing shall be held on the district's intent to adopt a tax levy in an amount which is more than 105% of such extension or estimated extension for the preceding year; and

WHEREAS, the aggregate amount of property taxes extended for 2022 was:

Educational Purposes	\$11,097,702
Operations and Maintenance Purposes	\$ 3,015,680
Transportation Purposes	\$ 1,447,526
Working Cash Fund Purposes	\$ 603,136
Illinois Municipal Retirement Fund Purposes	\$ 451,146
Social Security Purposes	\$ 451,146
Fire, Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 603,136
Tort Immunity Purposes	\$ 2,001,206
Special Education Purposes	\$ 241,254
Leasing of Educational Facilities or Computer Equipment or both	\$ 603,136
OTHER	<u>0</u>
TOTAL	\$20,515,068

and

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be raised by taxation for the year 2023 is as follows:

Educational Purposes	\$12,650,000
Operations and Maintenance Purposes	\$ 3,438,000
Transportation Purposes	\$ 1,650,000
Working Cash Fund Purposes	\$ 688,000
Illinois Municipal Retirement Fund Purposes	\$ 300,000
Social Security Purposes	\$ 300,000
Rental of Facilities Owed by the Capital of Illinois as provided by the Capital Development Board	\$ 0

Fire, Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 688,000
Tort Immunity Purposes	\$ 2,400,000
Special Education Purposes	\$ 275,000
Leasing of Educational Facilities or Computer Equipment or both	\$ 688,000
OTHER	<u>0</u>
TOTAL	\$23,077,000

WHEREAS, the Truth in Taxation Act, as amended, requires that all taxing districts in the State of Illinois provide data in the Notice concerning the levies made for debt service made pursuant to statute, referendum, resolution or agreement to retire principal or pay interest on bonds, notes, and debentures or other financial instruments which evident indebtedness; and

WHEREAS, the aggregate amount of property taxes extended for debt service purposes for 2022 was \$5,267,790 and it is hereby determined that the estimated amount of taxes to be levied for bond and interest purposes for 2023 is \$5,325,870.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, O’Fallon Township High School District 203, County of St. Clair, State of Illinois, as follows:

Section 1: The aggregate amount of taxes estimated to be levied for the year 2023 (less debt service) is \$23,077,000

Section 2: The aggregate amount of taxes estimated to be levied for the year 2023 (less debt service) exceeds 105% of the taxes extended by the district in the year 2022.

Section 3: The aggregate amount of taxes estimated to be levied for 2023 debt service is 1.1% more than the taxes extended for the debt service for 2022.

Section 4: Public notice shall be given in the O’Fallon Weekly, a newspaper of general circulation in said district, and a public hearing shall be held, all in the manner and time prescribed in said notice, which notice shall be published not more than 14 days nor less than 7 days prior to said hearing, and shall not be less than 1/8 page in size, and the smallest type shall be twelve (12) point, enclosed in a black border no less than ¼ inch wide and in substantially the following form:

Notice of Property Tax Increase for O'Fallon Township High School
District 203

- I. A public hearing to approve a proposed property tax levy increase for O'Fallon Township High School District 203 for 2023 will be held on December 21, 2023 at 7:00 p.m. in the Panther Center of the OTHS Smiley Campus, 600 S. Smiley Street, O'Fallon, Illinois.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Dr. Beth Shackelford, Interim Superintendent, 600 S. Smiley Street, O'Fallon, Illinois. Telephone (618) 632-3507.

- II. The special purpose property taxes extended for 2022 were \$20,515,068.

The special purpose property taxes to be levied for 2023 are \$23,077,000. This represents a 12.5% increase over the previous year.

- III. The property taxes extended for debt service leases for 2022 were \$5,267,790.

The estimated property taxes to be levied for debt service for 2023 are \$5,325,870. This represents a 1.1% increase over the previous year.

- IV. The total property taxes extended for 2022 were \$25,782,857.

The estimated total property taxes to be levied for 2023 are \$28,402,870

This represents a 10.2% increase over the previous year.

Dr. Beth Shackelford
Interim Superintendent
O'Fallon Township High School District 203

Section 5: This resolution shall be in full force and effect forthwith upon its passage.

Motion to adopt resolution by: _____

Motion seconded by: _____

Upon roll call, the following members voted:

Aye: _____

Nay: _____

Absent/Abstain: _____

ADOPTED this _____ day of _____, 20 ____.

Rob Brown, President
Board of Education

Attest: _____
Donna Johnson, Secretary
Board of Education

BS/dgb