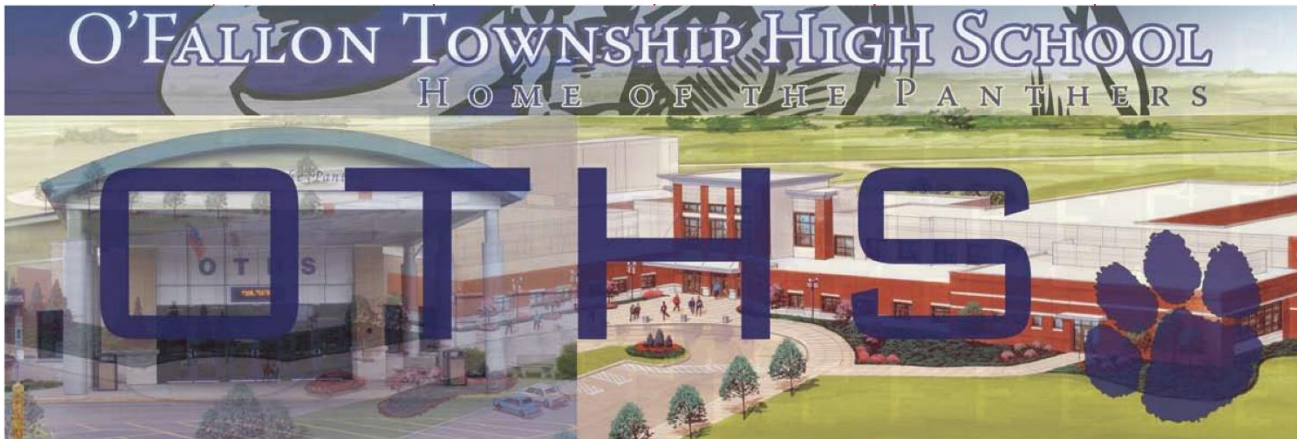


O'Fallon Township High School District No. 203

2024 Tax Levy Documents



This packet contains information to be used in making decisions on the 2024 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 2024 Equalized Assessed Valuation (EAV) that results in property taxes paid by taxes somewhere between June and November of 2025. Revenues from the 2024 Levy will provide revenues to support the 2025-2026 School Year.

A public hearing on the tax levy will be held on December 17, 2024 at 7:00 pm at the OTHS Smiley Campus.

November 2024

TABLE OF CONTENTS

	Page
Memo to Board RE: Resolution of Estimated Tax Levy	2
Tax Levy Timeline	3
Tax Levy/Rate Narrative	4
OTHS 2024 Tentative Tax Levy Calculation	13
OTHS Levy - 2024 (current) v. 2023 (last year's)	14
OTHS 2024 Tentative Tax Levy and Projected Tax Rates	15
OTHS Tax Levy History	16
2024 Tax Rate Comparison with Districts in St. Clair and Other Counties	17
Certificate of Tax Levy **	21
Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2024*	22

* 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: O'Fallon Township High School District 203 Board of Education
FROM: Beth Shackelford, Superintendent
RE: 2024 Tax Levy Estimate
DATE: November 2024

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 2024."

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 4, 2024.

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 Tuesday, December 17, 2024, 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 2024" is the formal document to be signed by the Board approving OTHS's estimated dollar amounts of the aggregate levy for 2024.

A request for the Board to adopt the final tax rate levy by resolution will be made at the December 17, 2024, Board meeting.

**O'Fallon Township High School District No. 203
Requirements Pertaining to the Adoption of the 2024 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.

11/17/24	Tues	Day 30	Tentative Levy Resolution is on Display and Available for Public Review <i>(Board Estimates the Tax Levy - Levy Estimate Resolution (at least 20 days prior to adoption))</i>
11/18/24	Wed	Day 29	
11/19/24	Thurs	Day 28	
11/20/24	Fri	Day 27	
11/21/24	Sat	Day 26	
11/22/24	Sun	Day 25	
11/23/24	Mon	Day 24	
11/24/24	Tues	Day 23	
11/25/24	Wed	Day 22	
11/26/24	Thur	Day 21	
11/27/24	Fri	Day 20	Required deadline for Levy Estimate Resolution approval
11/28/24	Sat	Day 19	
11/29/24	Sun	Day 18	
11/30/24	Mon	Day 17	
12/01/24	Tues	Day 16	
12/02/24	Wed	Day 15	
12/03/24	Thur	Day 14	First Day to Publish "Truth in Taxation" Notice
12/04/24	Fri	Day 13	Truth in Taxation Notice Published (O'Fallon Weekly)
12/05/24	Sat	Day 12	
12/06/24	Sun	Day 11	
12/07/24	Mon	Day 10	
12/08/24	Tues	Day 9	
12/09/24	Wed	Day 8	
12/10/24	Thur	Day 7	Last Day to Publish "Truth in Taxation" Notice
12/11/24	Fri	Day 6	
12/12/24	Sat	Day 5	
12/13/24	Sun	Day 4	
12/14/24	Mon	Day 3	
12/15/24	Tues	Day 2	
12/16/24	Wed	Day 1	
12/17/24	Thur		Public Hearing / Board to Adopt Levy by Resolution <i>(Public Hearing in the Panther Center @ 7:00 pm)</i>
12/31/24	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 11% and 13% for 2024. The levy is “ballooned” to 15% 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 3 and 4 cents per \$100 of EAV for 2024 property taxes, resulting in the 8th consecutive year that OTHS has reduced the tax rate.
- During the last 7 years, the property tax rate generated by the OTHS levy has decreased a total of 21.9 cents per \$100 of EAV.
- The estimated tax rate for 2024 will be the lowest tax rate levied to OTHS taxpayers since 2010, the year after Milburn opened.
- Approximately 15% of the district’s 2024 EAV is exempted from taxation due to the Disabled Veterans Property Tax Exemption, resulting in higher taxes paid by those individuals not qualifying for the exemption. The Illinois General Assembly recently implemented a pilot program that reimbursed just under 50% of one year’s worth of the revenues lost by OTHS from the disabled veteran exemption; the funds were received in FY24. It is unknown if this pilot program will continue.
- The 2024 Levy is anticipated to increase revenues for OTHS for the 2025-2026 school year by approximately \$2.7 million.

OTHS Tax Levy -- The Details

O'Fallon Township High School District 203 (OTHS) recently prepared the estimated 2024 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 (2023) 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 district's technology plan
Building	0.2500	0.2500	Levy supports facility needs and utilities
Debt Service		0.4039	Levy supports repayment of bonds/outstanding debt
Transportation	0.1200	0.1200	Levy supports transportation mandate
IMRF		0.0228	Levy supports Illinois Municipal Retirement Fund (does not include teachers/administrators)
Social Security		0.0228	Levy supports Social Security (does not include teachers/administrators)
Working Cash	0.0500	0.0500	Levy generates revenues to support the Working Cash Fund (District's internal bank)
Liability (Tort)		0.1820	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
		2.0915	

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	School Year	OPERATING FUNDS										Total Rate	Change in EAV Percent	Change in Tax Rate
		Education	Special Education	Operations & Maint.	Facilities Leasing	Transport.	Working Cash	Fire & Safety	Tort Immunity	Soc Sec IMRF	Bond & Interest			
1990	1991-92	0.9200	0.0200	0.2500		0.1200	0.0000	0.0500		0.0419	0.0000	1.4019	6.785%	
1991	1992-93	0.9200	0.0200	0.2500		0.1200	0.0500	0.0000		0.0652	0.0000	1.4252	3.470%	0.0233
1992	1993-94	0.9200	0.0200	0.2500		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		0.1200	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		0.1200	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		0.1190	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	0.0147	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	0.0500	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	2024-25	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1820	0.0456	0.4039	2.0915	9.332%	(0.0459)
2024 a	2025-26	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	0.1828	0.0490	0.3679	2.0597	11.800%	(0.0318)
Maximum Rate:		0.9200	0.0200	0.2500	0.0500	0.1200	0.0500	0.0500	as needed	as needed	as needed			

- a 2024 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 7 years. It is estimated that the 2024 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 18% 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. Seventeen 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: Two years ago, OTHS issued approximately \$2.7 million in working cash bonds and refinanced a portion of the remaining Milburn bond debt. The working cash bonds have been 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 has continued 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 2024, in excess of \$204 million EAV was eliminated from the property tax calculation to exempt property for disabled veterans --- or approximately 15% of the OTHS community's total EAV. In 2023, the exemption totaled \$171 million, 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 at over \$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 \$204 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 approximately 5 cents per \$100 of EAV per year since the law was implemented.

A positive development regarding the Disabled Veterans Exemption is that legislation was passed to implement a pilot program to reimburse districts negatively impacted by the exemption and resulting loss of EAV. As a result of the pilot program, OTHS received \$1,183,487 in reimbursement from the state in 2023-24. At this time, it is unknown if the program will continue for 24-25. It is important that the OTHS school board, employees, and community members continue to advocate with their Illinois senators and representatives to fund this program.

The 2024 Levy and Fiscal Accountability

With regard to the 2024 levy, **Figure 3** below shows the tax rates as estimated for tax year 2024. 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 2024 shown in **Figure 3** is only an estimate, as the actual tax rates are determined by the County Clerk.

Fund	Current 2023 District 203 Tax Rate	Estimated 2024 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	0.4039	0.3679	(0.0360)
Transportation	0.1200	0.1200	-
IMRF/Social Security	0.0456	0.0490	0.0034
Working Cash	0.0500	0.0500	-
Liability (tort)	0.1820	0.1828	0.0008
Health/Life Safety	0.0500	0.0500	-
TOTAL	2.0915	2.0597	(0.0318)

Figure 3 – ESTIMATED change in tax rate from 2023 (actual rate in 2023) to 2024 (projected rate for 2024)

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 3 cents per \$100 of EAV as compared to the 2023 tax rate, even with the loss of \$204 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 the music curriculum and to provide a 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.
 - In spring 2024, OTHS added a CTE pavilion for Industrial Arts programming.
 - In 2023-2024, OTHS renovated and added turf to the softball fields.
 - In 2024, roofing repair and replacements were completed at the Smiley campus.
 - OTHS is currently completing HVAC replacements at both campuses,
- 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 completed in 2023-2024.
 - Improvements to the Panther Athletic Complex were completed in Fall 2024.

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 compared to other high school districts, OTHS has maintained its academic excellence. The most recent Illinois School Report Card named O’Fallon Township High School a “commendable” school, with OTHS performing within the top 15 percent of 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 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 and 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 2024-2025 school year, OTHS has been identified as being 32% 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 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.

Fund Balance – Operating Funds

	Education	Operations and Maintenance	Transportation	Working Cash
Beginning Fund Balance 7/1/2024*	\$7,383,856	\$915,892	\$2,747,484	\$7,196,146
Surplus/(Deficit) with Contingencies	(\$525,535)	(\$2,794,328)	(\$598,037)	\$886,234
Interfund Transfers	\$0	\$2,000,000	\$0	(\$2,000,000)
Ending Fund Balance 6/30/2025*	\$6,858,321	\$121,564	\$2,149,447	\$6,082,380

*Unaudited/Estimated

Fund Balance – Other Funds

	Debt Service	IMRF/Social Security	Capital Projects	Tort	Health Life Safety
Beginning Fund Balance 7/1/2024*	\$1,296,151	\$2,319,821	\$0	\$1,481,523	\$1,576,755
Surplus/(Deficit) with Contingencies	(\$119,588)	(\$429,089)	\$0	(\$245,732)	(1,344,766)
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance 6/30/2025*	\$1,176,563	\$1,890,732	\$0	\$1,235,791	\$231,989

**Unaudited/Estimated*

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

O'Fallon District 203 - TENTATIVE 2024 TAX LEVY

Actual 2023 E.A.V. -	\$1,318,845,770			Estimated 2024 Levy Request		(1) →	2023 Extension	2022 Extension	2021 Extension
Balloon Estimate 2024 E.A.V. - (10% of 2023 E.A.V.) used for <i>max</i> levies	\$1,516,672,636	<i>Calc Rounded to nearest 1000</i>							
Education	- .0092 x Balloon Estimate <i>max</i>	=	13,953,000	13,950,000	14.97%		12,133,381	11,097,702	10,237,043
Tort Immunity Levy	- 2024-25 estimated expenditures	=	2,700,000	2,700,000	12.49%		2,400,299	2,001,205	1,700,239
Special Education Levy	- .0002 x Balloon Estimate <i>max</i>	=	303,000	303,000	14.87%		263,769	241,254	222,544
Operations & Maintenance Levy	- .0025 x Balloon Estimate <i>max</i>	=	3,792,000	3,792,000	15.01%		3,297,114	3,015,680	2,781,805
Leasing Educational Facilities	- .0005 x Balloon Estimate <i>max</i>		758,000	758,000	14.95%		659,423	603,136	556,361
Transportation Levy	- .0012 x Balloon Estimate <i>max</i>	=	1,820,000	1,820,000	15.00%		1,582,615	1,447,526	1,335,267
Municipal Retirement Levy	- 2024-25 estimated expenditures	=	1,057,000						
	Less C.P.P.R.T.	=	(35,000)						
	Less Reserve Bal		(1,890,732)						
	Total Levy needs	=	<u>(868,732) *</u>						
	I.M.R.F. Portion	=	175,000	175,000			300,697	451,146	500,725
	F.I.C.A. Portion	=	550,000	550,000			300,697	451,146	500,725
Working Cash Levy	- .0005 x Balloon Estimate <i>max</i>	=	758,000	758,000	14.95%		659,423	603,136	556,361
Fire & Safety Levy	- .0005 x Balloon Estimate <i>max</i>	=	758,000	758,000	14.95%		659,423	603,136	556,361
Total Aggregate Real Estate Taxes			25,567,000	(2) 25,564,000			<u>22,256,841</u>	<u>20,515,067</u>	<u>18,947,431</u>
Bond & Interest Levy			5,434,545	(4) 5,434,545			5,326,818	5,267,790	5,188,623
Total Taxes				(3) 30,998,545			<u>27,583,659</u>	<u>25,782,857</u>	<u>24,136,054</u>
						Levy:	<u>28,402,870</u>	<u>26,038,060</u>	<u>24,352,775</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 14.9% increase over the 2023 aggregate taxes extended (does not include levy for Debt Service Fund). Note: Aggregate percent increase compares current levy request to last year's actual reveue entitlement/extension without debt service levy.

(3) - This is a 12.4% increase over the 2023 total taxes extended. Note: Percent increase compares current total levy request to last year's actual reveue entitlement/extension.

(4) - This is a 2.02% increase over the 2023 property tax extension for debt service. Note: Percent increase compares current levy request to last year's actual reveue entitlement/extension.

TAX LEVY COMPARISON - Tax Levy Years 2023 and 2024

2023		
	2023 Tax Levy	Actual 2023 Tax Extension (Revenue Entitlement per County Clerk)*
Tax Rate		2.0915
Education	12,650,000.00	12,133,381
Building	3,438,000.00	3,297,114
IMRF/Social Security	600,000.00	601,394
Transportation	1,650,000.00	1,582,615
Working Cash	688,000.00	659,423
Fire Prevention/Safety	688,000.00	659,423
Special Education	275,000.00	263,769
Liability Insurance	2,400,000.00	2,400,299
Lease/Purchase/Rental	688,000.00	659,423
	23,077,000	22,256,841

2024	
	Proposed 2024 Tax Levy
Tax Rate	TBD
Education	13,950,000.00
Building	3,792,000.00
IMRF/Social Security	725,000.00
Transportation	1,820,000.00
Working Cash	758,000.00
Fire Prevention/Safety	758,000.00
Special Education	303,000.00
Liability Insurance	2,700,000.00
Lease/Purchase/Rental	758,000.00
	25,564,000.00

Increase over last year's levy:
10.777%
(O'Fallon Multiplier 2024 is 1.1211)
Increase over last year's actual extension:
14.859%

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

	2024 Tax Levy Request	Maximum Tax Rate	Estimated Equalized Assessed Valuation					2023 Actual Tax Rate on Actual EAV of \$1,318,845,770
			2024 9.00%	2024 11.00%	2024 12.00%	2024 13.00%	2024 15.00%	
			\$1,437,541,889	\$1,463,918,805	\$1,477,107,262	\$1,490,295,720	\$1,516,672,636	
Education	\$13,950,000	0.9200%	0.9200	0.9200	0.9200	0.9200	0.9198	0.9200
Tort Immunity Levy	2,700,000	---	0.1878	0.1844	0.1828	0.1812	0.1780	0.1820
Special Education Levy	303,000	0.0200%	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Operations & Maintenance Levy	3,792,000	0.2500%	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Facilities Lease Levy	758,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Transportation Levy	1,820,000	0.1200%	0.1200	0.1200	0.1200	0.1200	0.1200	0.1200
Municipal Retirement Levy	175,000	---	0.0122	0.0120	0.0118	0.0117	0.0115	0.0228
Social Security Levy	550,000	---	0.0383	0.0376	0.0372	0.0369	0.0363	0.0228
Working Cash Levy	758,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Fire & Safety Levy	758,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total Operating Tax Levy	\$25,564,000		1.6983	1.6940	1.6919	1.6898	1.6855	1.6876
Bond & Interest Levy (1)	5,434,545	---	0.3780	0.3712	0.3679	0.3647	0.3583	0.4039
Estimated Total Tax Rate	\$30,998,545		2.0763	2.0652	2.0598	2.0545	2.0438	2.0915
Increase/(Decrease) in total tax rate			(0.0152)	(0.0263)	(0.0317)	(0.0370)	(0.0477)	


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. =	6.3755%
10 Year Average Increase in E.A.V. =	4.3126%
5 Year Average Increase in E.A.V. =	6.3716%
Last Year's Increase in E.A.V. =	9.3324%

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	\$1,318,845,770	\$112,573,802	9.3324%	\$27,583,659	\$1,800,802	2.0915	(0.0459)
2025-2026	2024	\$1,474,534,153	\$155,688,383	11.8049%				

50 YEAR AVERAGE 7.6088%
30 YEAR AVERAGE 6.3755%
15 YEAR AVERAGE 2.7333%
10 YEAR AVERAGE 4.3126%
5 YEAR AVERAGE 6.3716%

Years when EAV growth was negative

TAX RATE COMPARISON 2019 THROUGH 2023 (2023 payable 2024)

	2019	2020	2021	2022	2023
BOND COUNTY					
First Tax Installment Due	09/24/20	11/16/21	09/22/22		07/25/24
Bond County #2	4.90821	4.90890	4.91013		4.79996
Mulberry Grove #1	4.33401	4.32016	4.47241		4.43595

CLINTON COUNTY					
First Tax Installment Due	07/27/20	07/28/21	06/29/22		08/12/24
BREESE					
Albers #63	2.74157	2.73489	2.65521	2.65265	2.65981
Aviston #21	2.37475	2.33444	2.24390	2.43149	2.50195
Bartelso #57	2.77501	2.74286	2.70208	2.64838	2.49006
Breese #12	2.34180	2.34171	2.30668	2.26485	2.29872
Damiensville #62	3.54453	3.34609	3.31302	3.36429	3.29237
Germantown #60	2.24116	2.28246	2.35277	2.42531	2.47277
St. Rose #14-15	2.46721	2.44675	2.61820	2.61244	2.69341
Central #71	1.89895	1.90420	1.90581	1.84483	1.82639

CENTRALIA					
Centralia #135	2.74558	2.72829	2.66263	2.62246	2.41119
North Wamac #186	4.01567	4.24737	4.39025	4.30807	4.17101
Willow Grove #46	2.88988	2.81402	2.71542	2.46635	1.83053
Centralia #200	2.58862	2.57517	2.58866	2.52960	2.02757

UNIT DISTRICTS					
Carlyle #1	3.81560	3.80701	3.83657	3.79884	3.76233
Patoka #100	4.26872	4.18636	4.14485	4.16225	3.96070
Sandoval #501	5.28937	5.24454	5.21649	5.16887	4.93765
Wesclin #3	4.43883	4.40301	4.34660	4.20893	4.05120

MACOUPIN COUNTY					
First Tax Installment Due	07/20/20	07/20/21	07/20/22	08/25/23	08/09/24
Bunker Hill #8	3.84826	3.76859	3.66775	3.59571	3.51669
Carlinsville #1	3.76415	3.63660	3.52800	3.43095	3.32457
Gillespie #7	4.17412	3.79999	3.65515	3.48461	3.34525
Mt. Olive #5	5.07419	5.00811	4.95015	4.79503	4.77702
Northwestern #2	4.13940	3.96374	3.77163	3.62739	3.47079
Southwestern #9	4.76073	4.50992	4.57109	4.31122	4.27110
Staunton #6	3.14092	3.04979	2.99123	2.94114	2.93759
North Mac #34	5.56792	5.55745	5.63520	5.52793	5.41342

MADISON COUNTY					
First Tax Installment Due	07/10/20	07/08/21	07/07/22	07/06/23	07/03/24
East Alton #13	4.83270	4.69350	4.66270	4.41100	4.21680
Hartford W.R #15	3.52770	3.53300	3.52050	3.44610	3.46550
East Alton Wood	2.33010	2.38610	2.36700	2.28780	2.35550
River #14					
Alton #11	5.30330	4.96270	4.91170	4.75160	4.68220
Bethalto #8	5.15450	5.07270	4.91360	4.67370	4.59390
Collinsville #10	4.30710	4.30200	4.30610	4.23600	4.32190
Edwardsville #7	4.66800	4.65700	4.68290	4.69210	4.66940
Granite City #9	4.44070	4.28290	4.29980	4.23020	4.14360
Highland #5	4.66730	4.66710	4.65500	4.51640	4.44140
Madison #12	7.44770	7.43560	7.42080	7.00070	6.52430
Roxanna #1	4.04560	4.03110	4.06180	3.94640	3.77700
Triad St. Jacob #2	5.14280	5.13920	5.00280	4.88650	4.72430
Venice #3	4.73090	4.73590	4.75770	4.62680	4.48210

	2019	2020	2021	2022	2023
MONROE COUNTY					
First Tax Installment Due	09/25/20	09/24/21	11/04/22	11/21/23	
Columbia #4	4.33834	4.43586	3.87048	3.97585	
Valmeyer #3	4.12412	4.01291	4.01421	4.13761	
Waterloo #5	4.31365	4.32276	4.32299	4.26287	

RANDOLPH COUNTY					
First Tax Installment Due	11/20/20	11/15/21	10/17/22	08/25/23	09/06/24
Prarie DeRocher*		3.79404	3.74370	3.68889	3.61830
Chester #139	3.37883	3.51183	3.46727	3.51936	3.38007
Coulterville #1	4.31384	5.27164	4.53504	4.46184	4.19176
Red Bud #132	3.28717	3.33938	3.35577	3.27607	3.25008
Sparta #140	4.42460	4.44702	5.09063	4.27456	4.15561
Steeleville #138	3.62527	3.63852	3.49069	3.51570	3.54259

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

ST. CLAIR COUNTY					
First Tax Installment Due	07/30/20	07/16/21	07/01/22	06/30/23	07/03/24
BELLEVILLE					
Belle Valley #119	5.41630	5.31590	5.15570	4.99060	4.75980
Belleville #118	3.72790	3.70800	3.69170	3.59820	3.57540
Grant #110	4.33340	4.35790	4.39330	4.48270	4.43210
High Mount #116	4.29180	4.30680	4.32370	4.23930	4.18810
Milstadt #160	3.25230	3.22950	3.20210	3.04600	2.90190
Pontiac #105	2.72080	2.74800	2.76240	2.71890	2.71480
Signal Hill #181	4.38640	4.36430	4.35000	4.26570	4.27280
Whiteside #115	2.51180	2.54980	2.54420	2.51840	2.99950
Wolf Branch #113	3.85220	3.83010	3.76740	3.72900	3.75180
Harmony-Enge #175	4.40150	4.27790	4.18180	4.02050	3.82010
Belleville #201	2.15180	2.13510	2.10510	2.03100	1.96330

FREEBURG					
Freeburg #70	3.02850	3.00170	3.06310	3.04370	3.03320
St. Libory #30	3.75770	3.71720	3.81490	3.70570	3.78790
Smithton #130	3.40390	3.39940	3.38740	3.33670	3.31540
Freeburg #77	2.38900	2.35990	2.36200	2.32050	2.25060

O'FALLON					
Central #104	3.18610	3.08370	3.09720	2.91800	3.07130
O'Fallon #90	3.09820	3.05120	3.04880	3.00820	2.96640
Shiloh #85	3.66040	3.38130	3.35540	3.45220	3.41990
O'Fallon #203	2.21410	2.19520	2.16910	2.13740	2.09150

UNIT DISTRICTS					
Cahokia #187	12.67240	12.53610	11.81660	10.95800	11.43530
Dupo #196	5.37000	5.37010	5.38010	5.21950	5.79000
East St. Louis #189	10.08920	9.39160	8.56040	8.41150	8.68410
Lebanon #9	6.41790	6.33510	6.20280	5.72240	5.68220
Lovejoy #188	10.04790	10.84730	10.39410	9.81580	9.54350
Marrisa #40	5.78970	5.74920	5.83700	5.40050	4.86870
Mascoutah #19	4.83960	4.83830	4.83820	4.77710	4.43000
New Athens #60	5.26620	5.20550	5.16980	5.00420	4.60770

Notes:
 tax rates shown are for individual districts
 for total rate in dual districts combine Elementary & High school districts
 High School Districts reverse color -- feeder districts listed first

TAX RATE COMPARISON 2023 PAYABLE 2024

	Elementary	High School	Unit/Total Rate
BOND COUNTY			
First Tax Installment Due			July 25, 2024
Bond County #2	Greenville		4.79996
Mulberry Grove #1			4.43595

	Elementary	High School	Unit/Total Rate
MONROE COUNTY			
First Tax Installment Due			
Columbia #4			
Valmeyer #3			Not Available
Waterloo #5			as of 10/10/24

CLINTON COUNTY			
First Tax Installment Due			August 12, 2024
BREESE			
Albers #63	2.65981	1.82639	4.48620
Aviston #21	2.50195	1.82639	4.32834
Bartelso #57	2.49006	1.82639	4.31645
Breese #12	2.29872	1.82639	4.12511
Damiensville #62	3.29237	1.82639	5.11876
Germantown #60	2.47277	1.82639	4.29916
St. Rose #14-15	2.69341	1.82639	4.51980
Central #71		1.82639	

RANDOLPH COUNTY			
First Tax Installment Due			September 6, 2024
*Prarie DeRocher	2.41621	1.20209	3.61830
Chester #139			3.38007
Coulterville #1			4.19176
Red Bud #132			3.25008
Sparta #140			4.15561
Steeleville #138			3.54259

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

CENTRALIA			
Centralia #135	2.41119	2.02757	4.43876
North Wamac #186	4.17101	2.02757	6.19858
Willow Grove #46	1.83053	2.02757	3.85810
Centralia #200		2.02757	

Unit Districts			
Carlyle #1			3.76233
Patoka #100			3.96070
Sandoval #501			4.93765
Wesclin #3			4.05120

ST. CLAIR COUNTY			
First Tax Installment Due			July 3, 2024
BELLEVILLE			
Belle Valley #119	4.75980	1.96330	6.72310
Belleville #118	3.57540	1.96330	5.53870
Grant #110	4.43210	1.96330	6.39540
High Mount #116	4.18810	1.96330	6.15140
Milstadt #160	2.90190	1.96330	4.86520
Pontiac #105	2.71480	1.96330	4.67810
Signal Hill #181	4.27280	1.96330	6.23610
Whiteside #115	2.99950	1.96330	4.96280
Wolf Branch #113	3.75180	1.96330	5.71510
Harmony-Enge #175	3.82010	1.96330	5.78340
Belleville #201		1.96330	

MACOUPIN COUNTY			
First Tax Installment Due			August 9, 2024
Bunker Hill #8			3.51669
Carlinville #1			3.32457
Gillespie #7			3.34525
Mt. Olive #5			4.77702
Northwestern #2			3.47079
Southwestern #9			4.27110
Staunton #6			2.93759
North Mac #34			5.41342

FREEBURG			
Freeburg #70	3.03320	2.25060	5.28380
St. Libory #30	3.78790	2.25060	6.03850
Smithton #130	3.31540	2.25060	5.56600
Freeburg #77		2.25060	

O'FALLON			
Central #104	3.07130	2.09150	5.16280
O'Fallon #90	2.96640	2.09150	5.05790
Shiloh #85	3.41990	2.09150	5.51140
O'Fallon #203		2.09150	

MADISON COUNTY			
First Tax Installment Due			July 3, 2024
East Alton #13	4.21680	2.35550	6.57230
Hartford W.R #15	3.46550	2.35550	5.82100
East Alton Wood River #14		2.35550	
Alton #11			4.68220
Bethalto #8			4.59390
Collinsville #10			4.32190
Edwardsville #7			4.66940
Granite City #9			4.14360
Highland #5			4.44140
Madison #12			6.52430
Roxanna #1			3.77700
Triad St. Jacob #2			4.72430
Venice #3			4.48210

UNIT DISTRICTS			
Cahokia #187			11.43530
Dupo #196			5.79000
East St. Louis #189			8.68410
Lebanon #9			5.68220
Lovejoy #188			9.54350
Marrisa #40			4.86870
Mascoutah #19			4.43000
New Athens #60			4.60770

TAX COMPARISON

2023 TAX YEAR - COLLECTED 2024

	Elementary	High School	Unit/Total Rate
Perry County			
First Tax Installment Due November 1, 2024			
Pinckneyville #50	1.65920	2.12260	3.78180
Pinckneyville #204	2.63600	2.12260	4.75860
Tamaroa #5	3.37600	2.12260	5.49860
Pinckneyville #101		2.12260	
DuQuoin #300			3.54650
Jackson County			
First Tax Installment Due August 9, 2024			
Carbondale #95	4.52815	2.79082	7.31897
DeSoto #86	4.08889	2.79082	6.87971
Giant City #130	3.31034	2.79082	6.10116
Unity Point #140	2.96142	2.79082	5.75224
Carbondale H S #165		2.79082	
Elverado #196			3.06089
Murphysboro #186			4.94446
Trico #176			4.10472
Franklin County			
First Tax Installment Due September 12, 2024			
Akin Comm #91	2.58890	2.00180	4.59070
Benton Grade #47	2.41460	2.00180	4.41640
Ewing Northern #115	2.50700	2.00180	4.50880
Benton High School #103		2.00180	
Christopher Unit #99			3.53330
Sesser-Valier Comm #196			3.63700
Thompsonville #174			3.71960
West Frankfort #168			2.96320
Zeigler-Royalton #188			2.69020
Williamson County			
First Tax Installment Due September 30, 2024			
Carterville #5			3.98754
Crab Orchard #3			4.50126
Herrin #4			3.84113
Johnston City #1			3.67279
Marion Comm #2			4.74771
Jefferson County			
First Tax Installment Due October 15, 2024			
Bethel #82	2.28968	2.29612	4.58580
Dodds Comm #7	Dodds #7 & Ina #8 Now Spring Garden		
Field Comm #3	2.00876	2.29612	4.30488
Grand Prairie #6	2.13239	2.29612	4.42851
Spring Garden #178	2.25743	2.29612	4.55355
McClelland #12	1.86928	2.29612	4.16540
Mt. Vernon #80	3.53030	2.29612	5.82642
Opdyke/Belle Rive #5	1.76328	2.29612	4.05940
Rome Comm #2	1.69549	2.29612	3.99161
Summersville #79	2.52807	2.29612	4.82419
Mt. Vernon Twp #201		2.29612	
Farrington E99	1.69037	1.66051	3.35088
Bluford #318 H.S. only		1.66051	
Bluford Unit #318			4.22488
Woodlawn Unit #209			4.27396
Waltonville #1			3.39025
Monroe County			
First Tax Installment Due			
Columbia Comm #4			Not Available
Valmeyer Comm #3			
Waterloo Comm #5			as of 10/10/24
Hardin County			
First Tax Installment Due June 3, 2024			
Hardin County CUSD #1			2.46806
Alexander County			
First Tax Installment Due September 17, 2024			
Cairo USD #1			5.69908
Egyptian CUSD #5			2.41908

	Elementary	High School	Unit/Total Rate
Washington County			
First Tax Installment Due September 11, 2024			
Ashley Grade #15	2.44668	1.79015	4.23683
Irvington #11	2.88710	1.79015	4.67725
Nashville #49 with bonds	2.96355	1.79015	4.75370
Oakdale #1	2.54387	1.79015	4.33402
Nashville High Comm #99		1.79015	
West Washington Co #10			4.61398
Marion County			
First Tax Installment Due July 30, 2024			
Central City #133	1.69608	2.03714	3.73322
Centralia City Elem #135	2.43744	2.03714	4.47458
North Womac Grade #186	4.10413	2.03714	6.14127
Raccoon Grade #1	1.93055	2.03714	3.96769
Centralia Twp High #200		2.03714	
Kell Grade School #2	2.20822	1.86643	4.07465
Iuka Grade Comm #7	1.94869	1.86643	3.81512
Selmaville Grade #10	2.21520	1.86643	4.08163
Salem Grade #111	2.22955	1.86643	4.09598
Salem High School #600		1.86643	
Flora #35			3.83819
Odin #722			3.87603
Patoka Comm #100			3.97051
Sandoval #501			4.58656
South Central #401			4.58810
Union County			
First Tax Installment Due July 25, 2024			
Anna Grade #37	2.39369	2.07451	4.46820
Jonesboro Grade #43	3.05772	2.07451	5.13223
Lick Creek #16	1.67899	2.07451	3.75350
Anna Jonesboro High #81		2.07451	
Cobden #17			3.25345
Dongola #66			4.23308
Shawnee #84			5.07057
Pope County			
First Tax Installment Due September 9, 2024			
Pope County Comm #1			2.93545
Hamilton County			
First Tax Installment Due August 9, 2024			
Hamilton Co. CUSD #10			3.53874
Johnson County			
First Tax Installment Due August 2, 2024			
Buncombe Dist #43	2.82397	2.43124	5.25521
Cypress Dist #64	2.70614	2.43124	5.13738
New Simpson Hill Dist #32	2.69901	2.43124	5.13025
Vienna Grade Sch #55	2.92272	2.43124	5.35396
Vienna High School #13-3		2.43124	
Goreville Unit Dist #1			4.26812
Saline County			
First Tax Installment Due October 21, 2024			
Carrier Mills-Stonefort #2			4.37595
Eldorado #4			3.79462
Galatia #1			4.69980
Harrisburg #3			4.30775
Massac County			
First Tax Installment Due August 21, 2024			
Joppa-Maple Grove CU #38			3.95475
Massac #1			4.51173
Pulaski County			
First Tax Installment Due July 5, 2024			
Meridian School Dist #101			4.14363
Century CUSD #100			3.46650

TAX COMPARISON

2023 TAX YEAR - COLLECTED 2024

	Elementary	High School	Unit/Total Rate
Sangamon County			
First Tax Installment Due			June 7, 2024
A-C Central SD #262			5.07090
Athens CUSD #213			4.74570
Auburn CUSD #10			3.91290
Chatham CUSD #5			4.52860
Edinburg CUSD #4			4.08020
Mt. Pulaski CUSD #23			4.86050
New Berlin CUSD #16			4.42060
North Mac CUSD #34			5.52150
Pawnee CUSD #11			3.94540
Pleasant Pls CUSD #8			4.96550
Porta CUSD #202			5.37700
Riverton CUSD #14			4.24490
Rochester CUSD #3A			4.46200
Sang Valley CUSD #9			5.02730
Springfield SD #186			5.69070
Tri-City CUSD #1			4.11030
Waverly CUSD #6			4.49140
Wville CUSD #15			4.38520
De Kalb County			
First Tax Installment Due			June 3, 2024
Genoa-Kingston #424			5.27727
Indian Creek #425			4.98138
Hiawatha #426			5.90503
Sycamore #427			5.69500
De Kalb Comm. #428			5.67524
Hinckley Big Rock #429			5.12563
Sandwich #430			4.62815
Somonauk #432			5.42639
Champaign County			
First Tax Installment Due			June 3, 2024
Praireview-Ogden #197	2.92190	1.92620	4.84810
St. Joseph #169	2.62970	1.92620	4.55590
St Joseph Ogden #305		1.92620	
Thomasboro #130	2.47840	2.22460	4.70300
Rantoul City #137	4.34190	2.22460	6.56650
Ludlow \$142	2.75000	2.22460	4.97460
Gifford #188	2.38640	2.22460	4.61100
Rantoul Twp #193		2.22460	
Fisher #1			4.43400
Mahomet-Seymour #3			4.63380
Champaign Comm #4			5.01490
Tolono #7			3.27450
Heritage #8			4.57820
Urbana #116			5.79590

	Elementary	High School	Unit/Total Rate
Effingham County			
First Tax Installment Due			September 6, 2024
Altamont Cmm #10			4.10369
Beecher City #20			3.69241
Dieterich Comm #30			3.90533
Effingham CU #40			3.55419
Teutopolis #50			3.59391
Wabash County			
First Tax Installment Due			
Allendale #17			Not Available as
Wabash #348			of 10/10/24
Montgomery County			
First Tax Installment Due			July 12, 2024
Panhandle Comm. #2			4.58253
Hillsboro Comm. #3			4.77233
Litchfield #12			4.37688
Nokomis Comm #22			4.12119
Edwards County			
First Tax Installment Due			September 23, 2024
Edwards County #1			3.25811
Richland County			
First Tax Installment Due			July 26, 2024
Richland County CU #1			4.08374
Cumberland County			
First Tax Installment Due			July 12, 2024
Neoga Comm #3			3.22274
Cumberland #77			3.28709
Clark County			
First Tax Installment Due			July 25, 2024
Martinsville #3C			4.27570
Casey Westfield #C-4			3.75170
Marshall UC2			3.35860
Crawford County			
First Tax Installment Due			July 22, 2024
Hutsonville #1			4.11620
Oblong Unit #4			3.54560
Palestine Unit #3			4.17360
Robinson #2			3.84580
Clay County			
First Tax Installment Due			September 6, 2024
Clay City Comm #10			3.39810
Flora School Dist #35			3.70330
North Clay SD #25			3.19380
Jasper County			
First Tax Installment Due			August 15, 2024
Jasper County Comm #1			4.12574
Lawrence County			
First Tax Installment Due			October 11, 2024
Red Hill #10			2.91981
Lawrence Cty CUD #20			3.26626

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
---	-----------------------------------	---------------------

Amount of Levy

Educational	\$ 13,950,000	Fire Prevention & Safety *	\$ 758,000
Operations & Maintenance	\$ 3,792,000	Tort Immunity	\$ 2,700,000
Transportation	\$ 1,820,000	Special Education	\$ 303,000
Working Cash	\$ 758,000	Leasing	\$ 758,000
Municipal Retirement	\$ 175,000	Other	\$ 0
Social Security	\$ 550,000	Other	\$ 0
		Total Levy	\$ 25,564,000

* 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 13,950,000 dollars to be levied as a special tax for educational purposes; and
the sum of 3,792,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,820,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 758,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 175,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 550,000 dollars to be levied as a special tax for social security purposes; and
the sum of 758,000 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 2,700,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 303,000 dollars to be levied as a special tax for special education purposes; and
the sum of 758,000 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 17th day of DECEMBER 2024 . _____
(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 2024 , was filed in the office of the County Clerk of this County on _____.

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

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

(Signature of County Clerk)

(Date)

(County)

**RESOLUTION REGARDING ESTIMATED AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2024**

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 2023 was:

Educational Purposes	\$12,133,381
Operations and Maintenance Purposes	\$ 3,297,114
Transportation Purposes	\$ 1,582,615
Working Cash Fund Purposes	\$ 659,423
Illinois Municipal Retirement Fund Purposes	\$ 300,697
Social Security Purposes	\$ 300,697
Fire, Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 659,423
Tort Immunity Purposes	\$ 2,400,299
Special Education Purposes	\$ 263,769
Leasing of Educational Facilities or Computer Equipment or both	\$ 659,423
OTHER	<u>0</u>
TOTAL	\$22,256,841

and

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be raised by taxation for the year 2024 is as follows:

Educational Purposes	\$13,950,000
Operations and Maintenance Purposes	\$ 3,792,000
Transportation Purposes	\$ 1,820,000
Working Cash Fund Purposes	\$ 758,000
Illinois Municipal Retirement Fund Purposes	\$ 175,000
Social Security Purposes	\$ 550,000
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	\$ 758,000
Tort Immunity Purposes	\$ 2,700,000
Special Education Purposes	\$ 303,000
Leasing of Educational Facilities or Computer Equipment or both	\$ 758,000
OTHER	<u>0</u>
TOTAL	\$25,564,000

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 2023 was \$5,326,818 and it is hereby determined that the estimated amount of taxes to be levied for bond and interest purposes for 2024 is \$5,434,545.

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 2024 (less debt service) is \$25,564,000.

Section 2: The aggregate amount of taxes estimated to be levied for the year 2024 (less debt service) exceeds 105% of the taxes extended by the district in the year 2023.

Section 3: The aggregate amount of taxes estimated to be levied for 2024 debt service is 2.0% more than the taxes extended for the debt service for 2023.

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 2024 will be held on December 17, 2024 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, Superintendent, 600 S. Smiley Street, O'Fallon, Illinois. Telephone (618) 632-3507.

- II. The special purpose property taxes extended for 2023 were \$22,256,841.

The special purpose property taxes to be levied for 2024 are \$25,564,000. This represents a 14.9% increase over the previous year.

- III. The property taxes extended for debt service leases for 2023 were \$5,326,818.

The estimated property taxes to be levied for debt service for 2024 are \$5,434,545. This represents a 2.0% increase over the previous year.

- IV. The total property taxes extended for 2023 were \$27,583,659.

The estimated total property taxes to be levied for 2024 are \$30,998,545

This represents a 12.4% increase over the previous year.

Dr. Beth Shackelford
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