

O'Fallon Township High School District No. 203

2025 Tax Levy Documents



This packet contains information to be used in making decisions on the 2025 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 2025 Equalized Assessed Valuation (EAV) that results in property taxes paid by taxes somewhere between June and November of 2026. Revenues from the 2025 Levy will provide revenues to support the 2026-2027 School Year.

A public hearing on the tax levy will be held on December 16, 2025 at 7:00 pm at the OTHS Smiley Campus.

November 2025

TABLE OF CONTENTS

	Page
Memo to Board RE: Resolution of Estimated Tax Levy	2
Tax Levy Timeline	3
Tax Levy/Rate Narrative	4
OTHS 2025 Tentative Tax Levy Calculation	13
OTHS Levy - 2025 (current) v. 2024 (last year's)	14
OTHS 2025 Tentative Tax Levy and Projected Tax Rates	15
OTHS Tax Levy History	16
2025 Tax Rate Comparison with Districts in St. Clair and Other Counties	17
Certificate of Tax Levy **	20
Resolution Regarding Estimated Amounts Necessary to be Levied for the Year 2025*	21

* 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: 2025 Tax Levy Estimate
DATE: November 2025

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 2025."

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 3, 2025.

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 16, 2025, 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 2025" is the formal document to be signed by the Board approving OTHS's estimated dollar amounts of the aggregate levy for 2025.

A request for the Board to adopt the final tax rate levy by resolution will be made at the December 16, 2025, Board meeting.

O'Fallon Township High School District No. 203 Requirements Pertaining to the Adoption of the 2025 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.

11/16/25	Sun	Day 30	Tentative Levy Resolution is on Display and Available for Public Review
11/17/25	Mon	Day 29	<i>(Board Estimates the Tax Levy - Levy Estimate Resolution (at least 20 days prior to adoption))</i>
11/18/25	Tues	Day 28	
11/19/25	Wed	Day 27	
11/20/25	Thur	Day 26	
11/21/25	Fri	Day 25	
11/22/25	Sat	Day 24	
11/23/25	Sun	Day 23	
11/24/25	Mon	Day 22	
11/25/25	Tues	Day 21	
11/26/25	Wed	Day 20	Required deadline for Levy Estimate Resolution approval
11/27/25	Thur	Day 19	
11/28/25	Fri	Day 18	
11/29/25	Sat	Day 17	
11/30/25	Sun	Day 16	
12/01/25	Mon	Day 15	
12/02/25	Tues	Day 14	First Day to Publish "Truth in Taxation" Notice
12/03/25	Wed	Day 13	Truth in Taxation Notice Published (O'Fallon Weekly)
12/04/25	Thur	Day 12	
12/05/25	Fri	Day 11	
12/06/25	Sat	Day 10	
12/07/25	Sun	Day 9	
12/08/25	Mon	Day 8	
12/09/25	Tues	Day 7	Last Day to Publish "Truth in Taxation" Notice
12/10/25	Wed	Day 6	
12/11/25	Thur	Day 5	
12/12/25	Fri	Day 4	
12/13/25	Sat	Day 3	
12/14/25	Sun	Day 2	
12/15/25	Mon	Day 1	
12/16/25	Tues		Public Hearing / Board to Adopt Levy by Resolution <i>(Public Hearing in the Panther Center @ 7:00 pm)</i>
12/30/25	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 9% and 11% for 2025. The levy is “ballooned” to 12% 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 increase between 2 and 3 cents per \$100 of EAV for 2025 property taxes.
- During the last 7 years, the property tax rate generated by the OTHS levy has decreased a total of 22.3 cents per \$100 of EAV.
- The estimated tax rate for 2025 will be the second lowest tax rate levied to OTHS taxpayers since 2010, the year after Milburn opened.
- Approximately 17% of the district’s 2025 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 had 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. The program was funded for only one year.
- The 2025 Levy amount requested would increase revenues for OTHS for the 2026-2027 school year by approximately \$2.7 million. Typically, O’Fallon Township High School District 203 receives less than the levy amount requested.

OTHS Tax Levy -- The Details

O'Fallon Township High School District 203 (OTHS) recently prepared the estimated 2025 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 referendum). 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 (2024) 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		0.3654	Levy supports repayment of bonds/outstanding debt
Transportation	0.1200	0.1200	Levy supports transportation mandate
IMRF		0.0118	Levy supports Illinois Municipal Retirement Fund (does not include teachers/administrators)
Social Security		0.0370	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)		0.1815	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
		2.0557	

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

U Pailton Township High School Real Estate Tax Rates																			
Revenue for		OPERATING FUNDS										Fire & Safety		Tort Immunity	Soc Sec IMRF	Bond & Interest	Total Rate	Change in EAV Percent	Change in Tax Rate
Tax Year	School Year	Education	Special Education	Operations & Maint.	Facilities Leasing	Transport.	Working Cash												
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		0.0704	0.0000	1.5287	6.155%	0.1035			
1993	1994-95	0.9200	0.0200	0.2500		0.1200	0.0352			0.0500		0.0732	0.2227	1.7365	6.624%	0.2078			
1994	1995-96	0.9200	0.0200	0.2500		0.1200	0.0500			0.0500		0.0626	0.1812	1.7118	5.272%	0.0247			
1995	1996-97	0.9118	0.0199	0.2478		0.1190	0.0496			0.0496		0.0719	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		0.0665	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		0.0463	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		0.0636	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		0.0698	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		0.0807	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		0.0872	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		0.0955	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		0.0948	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		0.0933	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		0.1116	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		0.0763	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		0.0765	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		0.0245	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	0.4117	1.9187	0.577%	0.0188			
2010	2011-12	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500			0.0212		0.0863	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		0.0799	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		0.0712	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		0.0719	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		0.0727	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		0.1301	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		0.1278	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		0.1266	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		0.1033	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		0.0999	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		0.0857	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		0.0900	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		0.0748	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		0.0456	0.4039	2.0915	9.332%	0.0459			
2024	2025-26	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500			0.0500		0.0488	0.3654	2.0557	12.802%	0.0358			
2025 a	2026-27	0.9200	0.0200	0.2500	0.0500	0.1200	0.0500			0.0500		0.0452	0.3854	2.0854	9.130%	0.0297			
Maximum Rate:		0.9200	0.0200	0.2500	0.0500	0.1200	0.0500			0.0500		as needed	as needed	as needed					

- a 2025 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.

It is estimated that the 2025 levy will result in an increase between 3 and 4 cents per \$100 of EAV for property taxes, resulting in the second-lowest tax rate imposed upon our taxpayers since 2010. To be transparent, decreases in **tax rate** do 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 impact the total property tax dollars paid. As an example, 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. Eighteen 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 in 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: Three 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 2024-25 and 2025-26 school years.

DISABLED VETERANS' EXEMPTION: SB0107 (The Disabled Veterans' Exemption) was enacted in August 2015 and reduced the taxable EAV for OTHS. In 2025, in excess of \$250 million EAV was eliminated from the property tax calculation to exempt property for disabled veterans --- or approximately 17% of the OTHS community's total EAV. In 2024, the exemption totaled \$204 million, 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 \$13 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 \$250 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 taxpayers 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.

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. Since that year, the program has not been funded. 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 2025 Levy and Fiscal Accountability

Figure 3 below shows the tax rates as estimated for tax year 2025. 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 2025 shown in **Figure 3** is only an estimate, as the actual tax rates are determined by the County Clerk.

Fund	Current 2024 District 203 Tax Rate	Estimated 2025 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	0.3654	0.3854	0.0200
Transportation	0.1200	0.1200	-
IMRF/Social Security	0.0488	0.0452	(0.0036)
Working Cash	0.0500	0.0500	-
Liability (tort)	0.1815	0.1948	0.0133
Health/Life Safety	0.0500	0.0500	-
TOTAL	2.0557	2.0854	0.0297

Figure 3 – *ESTIMATED* change is tax rate from 2024 (actual rate in 2024) to 2025 (projected rate for 2025)

The Board of Education, administration, and OTHS employees have worked diligently to be fiscally responsible. As shown in **Figure 3**, the tax rate for 2025 is expected to increase by 2 to 3 cents per \$100 of EAV as compared to the 2024 tax rate. The expected increase is due to the District's bond obligations and liability needs. This property tax rate change 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 May of 2015, the District 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.
 - OTHS is currently completing flooring replacement at the Smiley campus.
 - OTHS plans to perform repairs and renovations in the Milburn Auditorium
- 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.
 - In 2025, landscaping improvements were completed at the Milburn campus

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 2025-2026 school year, OTHS has been identified as being 27% 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. The state has also deepened proration in its mandated categorical payments to districts, which include funding in areas such as transportation and special education.

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 7/1/2025*	\$10,676,280	\$567,290	\$2,586,000	\$8,104,059
Surplus/(Deficit) with Contingencies	(\$64,055)	(\$2,044,671)	(\$808,482)	\$968,966
Interfund Transfers	\$0	\$2,000,000	\$0	(\$2,000,000)
Ending Fund Balance 6/30/2026*	\$10,612,225	\$522,619	\$1,777,518	\$7,073,025

*Unaudited/Estimated



Fund Balance – Other Funds

	Debt Service	IMRF/Social Security	Capital Projects	Tort	Health Life Safety
Beginning Fund Balance 7/1/2025*	\$1,329,116	\$2,064,320	\$0	\$1,903,316	\$1,211,580
Surplus/(Deficit) with Contingencies	(\$72,762)	(\$346,659)	\$0	(\$26,099)	(657,034)
Interfund Transfers	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance 6/30/2026*	\$1,256,354	\$1,717,661	\$0	\$1,877,217	\$554,546

*Unaudited/Estimated



For any questions on the tax levy, please contact Ms. Shelita Gray, Director of Finance and Operations at shelita.gray@oths.us, or Dr. Beth Shackelford, Superintendent at shackelfordb@oths.us.

O'Fallon District 203 - TENTATIVE 2025 TAX LEVY

Actual 2024 E.A.V. -	\$1,487,685,449							
Balloon Estimate 2025 E.A.V. -	\$1,666,207,703							
(1.2% of 2024 E.A.V.) used for <i>max</i> levies								
		<i>Calc Rounded to nearest 1000</i>		Estimated 2025 Levy Request		(1) → 2024 Extension	2023 Extension	2022 Extension
Education	- .0092 x Balloon Estimate <i>max</i>	=	15,329,000	15,329,000	12.00%	13,686,706	12,133,381	11,097,702
Tort Immunity Levy	- 2025-26 estimated expenditures	=	2,800,000	2,800,000	3.70%	2,700,149	2,400,299	2,001,205
Special Education Levy	- .0002 x Balloon Estimate <i>max</i>	=	333,000	333,000	11.92%	297,537	263,769	241,254
Operations & Maintenance Levy	- .0025 x Balloon Estimate <i>max</i>	=	4,166,000	4,166,000	12.01%	3,719,214	3,297,114	3,015,680
Leasing Educational Facilities	- .0005 x Balloon Estimate <i>max</i>		833,000	833,000	11.99%	743,843	659,423	603,136
Transportation Levy	- .0012 x Balloon Estimate <i>max</i>	=	1,999,000	1,999,000	11.97%	1,785,223	1,582,615	1,447,526
Municipal Retirement Levy	- 2025-26 estimated expenditures	=	1,175,630					
	Less C.P.P.R.T.	=	(37,500)					
	Less Reserve Bal		(1,717,661)					
	Total Levy needs	=	<u>(579,531) *</u>					
	I.M.R.F. Portion	=	50,000	50,000		175,547	300,697	451,146
	F.I.C.A. Portion	=	600,000	600,000		550,444	300,697	451,146
Working Cash Levy	- .0005 x Balloon Estimate <i>max</i>	=	833,000	833,000	11.99%	743,843	659,423	603,136
Fire & Safety Levy	- .0005 x Balloon Estimate <i>max</i>	=	833,000	833,000	11.99%	743,843	659,423	603,136
Total Aggregate Real Estate Taxes			27,776,000	(2) 27,776,000		<u>25,146,347</u>	<u>22,256,841</u>	<u>20,515,067</u>
Bond & Interest Levy			5,540,861	(4) 5,540,861		5,436,003	5,326,818	5,267,790
Total Taxes				(3) 33,316,861		<u>30,582,350</u>	<u>27,583,659</u>	<u>25,782,857</u>
					Levy: →	<u>30,998,545</u>	<u>28,402,870</u>	<u>26,038,060</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 10.5% increase over the 2024 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 8.9% increase over the 2024 total taxes extended. Note: Percent increase compares current total levy request to last year's actual reveue entitlement/extension.

(4) - This is a 1.9% increase over the 2024 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 2024 and 2025

2024		
	2024 Tax Levy	Actual 2024 Tax Extension (Revenue Entitlement per County Clerk)*
Tax Rate		2.0557
Education	13,950,000.00	13,686,706
Building	3,792,000.00	3,719,214
IMRF/Social Security	725,000.00	725,991
Transportation	1,820,000.00	1,785,223
Working Cash	758,000.00	743,843
Fire Prevention/Safety	758,000.00	743,843
Special Education	303,000.00	297,537
Liability Insurance	2,700,000.00	2,700,149
Lease/Purchase/Rental	758,000.00	743,843
	25,564,000	25,146,347

2025	
	Proposed 2025 Tax Levy
Tax Rate	TBD
Education	15,329,000.00
Building	4,166,000.00
IMRF/Social Security	650,000.00
Transportation	1,999,000.00
Working Cash	833,000.00
Fire Prevention/Safety	833,000.00
Special Education	333,000.00
Liability Insurance	2,800,000.00
Lease/Purchase/Rental	833,000.00
	27,776,000.00

Increase over last year's levy: 8.653% (O'Fallon Multiplier 2025 is 1.0953) Increase over last year's actual extension: 10.457%
--

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

	2025 Tax Levy Request	Maximum Tax Rate	Estimated Equalized Assessed Valuation					2024 Actual Tax Rate on Actual EAV of \$1,318,845,770
			2025 5.00%	2025 7.00%	2025 9.00%	2025 11.00%	2025 13.00%	
			\$1,384,788,059	\$1,411,164,974	\$1,437,541,889	\$1,463,918,805	\$1,490,295,720	
Education	\$15,329,000	0.9200%	0.9200	0.9200	0.9200	0.9200	0.9200	0.9200
Tort Immunity Levy	2,800,000	---	0.2022	0.1984	0.1948	0.1913	0.1879	0.1815
Special Education Levy	333,000	0.0200%	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Operations & Maintenance Levy	4,166,000	0.2500%	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Facilities Lease Levy	833,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Transportation Levy	1,999,000	0.1200%	0.1200	0.1200	0.1200	0.1200	0.1200	0.1200
Municipal Retirement Levy	50,000	---	0.0036	0.0035	0.0035	0.0034	0.0034	0.0118
Social Security Levy	600,000	---	0.0433	0.0425	0.0417	0.0410	0.0403	0.0370
Working Cash Levy	833,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Fire & Safety Levy	833,000	0.0500%	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
Total Operating Tax Levy	\$27,776,000		1.7091	1.7045	1.7000	1.6957	1.6915	1.6903
Bond & Interest Levy (1)	5,540,861	---	0.4001	0.3926	0.3854	0.3785	0.3718	0.3654
Estimated Total Tax Rate	\$33,316,861		2.1093	2.0971	2.0854	2.0742	2.0633	2.0557
Increase/(Decrease) in total tax rate			0.0536	0.0414	0.0297	0.0185	0.0076	


 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. =	6.6265%
10 Year Average Increase in E.A.V. =	5.5269%
5 Year Average Increase in E.A.V. =	7.9085%
Last Year's Increase in E.A.V. =	12.8021%

O'Fallon Township High School District 203
Tax Levy History

School Year Revenue	Tax Year	EAV	Difference	% of Change	Extension	Difference2	Tax Rate	Difference3
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	6.6239%	\$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	\$1,487,685,449	\$168,839,679	12.8021%	\$30,582,350	\$2,998,690	2.0557	(0.0358)
2026-2027	2025	\$1,623,517,795	\$135,832,346	9.1304%				

50 YEAR AVERAGE
30 YEAR AVERAGE
15 YEAR AVERAGE
10 YEAR AVERAGE
5 YEAR AVERAGE

7.8107%
6.6265%
3.5483%
5.5269%
7.9085%

Years when EAV growth was negative

TAX RATE COMPARISON

2024 PAYABLE 2025

	Elementary	High School	Unit/Total Rate
BOND COUNTY			
Bond County #2	Greenville		4.69897
Mulberry Grove #1			4.67209

CLINTON COUNTY			
BREESE			
Albers #63	2.50811	1.79616	4.30427
Aviston #21	2.49077	1.79616	4.28693
Bartelso #57	2.44146	1.79616	4.23762
Breese #12	2.30831	1.79616	4.10447
Damiensville #62	3.27301	1.79616	5.06917
Germantown #60	2.39279	1.79616	4.18895
St. Rose #14-15	2.71811	1.79616	4.51427
Central #71		1.79616	

CENTRALIA			
Centralia #135	2.18602	1.86853	4.05455
North Wamac #186	3.90066	1.86853	5.76919
Willow Grove #46	1.59303	1.86853	3.46156
Centralia #200		1.86853	

Unit Districts			
Carlyle #1			3.67694
Patoka #100			3.73522
Sandoval #501			4.36047
Wesclin #3			3.98406

MACOUPIN COUNTY			
Bunker Hill #8			3.60250
Carlinville#1			3.18561
Gillespie #7			3.20463
Mt. Olive #5			4.76110
Northwestern #2			3.25914
Southwestern #9			4.06819
Staunton #6			3.84895
North Mac #34			5.27689

MADISON COUNTY			
East Alton #13	4.23710	2.40960	6.64670
Hartford W.R #15	3.46820	2.40960	5.87780
East Alton Wood River #14		2.40960	
Alton #11			4.60720
Bethalto #8			4.49150
Collinsville #10			4.29570
Edwardsville #7			4.65600
Granite City #9			3.84240
Highland #5			4.43520
Madison #12			8.60588
Roxanna #1			3.84800
Triad St. Jacob #2			4.65610
Venice #3			4.45130

	Elementary	High School	Unit/Total Rate
MONROE COUNTY			
Columbia #4			3.67814
Valmeyer #3			3.78545
Waterloo #5			4.11962

RANDOLPH COUNTY			
*Prarie DeRocher	2.34615		2.34615
Chester #139			3.34388
Coulterville #1			3.95801
Red Bud #132			3.19385
Sparta #140			3.80968
Steeleville #138			3.48784

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

ST. CLAIR COUNTY			
BELLEVILLE			
Belle Valley #119	4.72670	1.89940	6.62610
Belleville #118	3.33310	1.89940	5.23250
Grant #110	4.14930	1.89940	6.04870
High Mount #116	4.07310	1.89940	5.97250
Milstadt #160	2.78050	1.89940	4.67990
Pontiac #105	2.71260	1.89940	4.61200
Signal Hill #181	4.30530	1.89940	6.20470
Whiteside #115	2.99310	1.89940	4.89250
Wolf Branch #113	3.86840	1.89940	5.76780
Harmony-Enge #175	3.71760	1.89940	5.61700
Belleville #201		1.89940	

FREEBURG			
Freeburg #70	3.02160	2.20120	5.22280
St. Libory #30	3.58090	2.20120	5.78210
Smithton #130	3.29470	2.20120	5.49590
Freeburg #77		2.20120	

O'FALLON			
Central #104	2.83820	2.05570	4.89390
O'Fallon #90	2.88390	2.05570	4.93960
Shiloh #85	3.38890	2.05570	5.44460
O'Fallon #203		2.05570	

UNIT DISTRICTS			
Cahokia #187			11.74750
Dupo #196			5.12380
East St. Louis #189			8.43510
Lebanon #9			5.62640
Lovejoy #188			10.00440
Marrisa #40			4.84400
Mascoutah #19			4.28410
New Athens #60			4.73040

TAX COMPARISON

2024 TAX YEAR - COLLECTED 2025

	Elementary	High School	Unit/Total Rate
Perry County			
Pinckneyville #50	1.62970	2.08180	3.71150
Pinckneyville #204	2.54530	2.08180	4.62710
Tamaroa #5	3.47600	2.08180	5.55780
Pinckneyville #101		2.08180	
DuQuoin #300			3.51180
Jackson County			
Carbondale #95	4.33280	2.64732	6.98012
DeSoto #86	3.70795	2.64732	6.35527
Giant City #130	3.15232	2.64732	5.79964
Unity Point #140	2.75630	2.64732	5.40362
Carbondale H S #165		2.64732	
Elverado #196			2.76891
Murphysboro #186			4.60729
Trico #176			4.22811
Franklin County			
First Tax Installment Due			
Akin Comm #91	2.41910	1.85330	4.27240
Benton Grade #47	2.24270	1.85330	4.09600
Ewing Northern #115	2.3201	1.85330	4.17340
Benton High School #103		1.8533	
Christopher Unit #99			3.17750
Sesser-Valier Comm #196			3.3963
Thompsonville #174			3.43110
West Frankfort #168			2.90400
Zeigler-Royalton #188			2.52940
Williamson County			
Carterville #5			4.14551
Crab Orchard #3			3.91148
Herrin #4			3.75216
Johnston City #1			3.37024
Marion Comm #2			4.46583
Jefferson County			
Bethel #82	2.96034	2.19995	5.16029
Dodds Comm #7	Dodds #7 & Ina #8 Now Spring Garden		
Field Comm #3	1.83353	2.19995	4.03348
Grand Prairie #6	1.93972	2.19995	4.13967
Spring Garden #178	2.03867	2.19995	4.23862
McClelland #12	1.70913	2.19995	3.90908
Mt. Vernon #80	3.52097	2.19995	5.72092
Opdyke/Belle Rive #5	1.59582	2.19995	3.79577
Rome Comm #2	1.50537	2.19995	3.70532
Summersville #79	2.35085	2.19995	4.55080
Mt. Vernon Twp #201		2.19995	
Farrington E99	1.51608	1.46370	2.97978
Bluford #318 H.S. only		1.4637	
Bluford Unit #318			3.74152
Woodlawn Unit #209			4.00777
Waltonville #1			3.12343
Monroe County			
Columbia Comm #4			3.67814
Valmeyer Comm #3			3.78545
Waterloo Comm #5			4.11962
Hardin County			
Hardin County CUSD #1			2.08570
Alexander County			
Cairo USD #1			4.74203
Egyptian CUSD #5			2.52298

	Elementary	High School	Unit/Total Rate
Washington County			
Ashley Grade #15	2.42247	1.80066	4.22313
Irvington #11	2.80438	1.80066	4.60504
Nashville #49 with bonds	2.75534	1.80066	4.55600
Oakdale #1	2.36490		2.36490
Nashville High Comm #99		1.80066	
West Washington Co #10			3.77391
Marion County			
Central City #133	1.45703	1.84644	3.30347
Centralia City Elem #135	2.19282	1.84644	4.03926
North Womac Grade #186	3.56520	1.84644	5.41164
Raccoon Grade #1	1.82324	1.84644	3.66968
Centralia Twp High #200		1.84644	
Kell Grade School #2	2.08049	1.75151	3.83200
Iuka Grade Comm #7	2.07659	1.75151	3.82810
Selmaville Grade #10	2.00904	1.75151	3.76055
Salem Grade #111	2.10258	1.75151	3.85409
Salem High School #600		1.75151	
Flora #35			3.58955
Odin #722			4.01092
Patoka Comm #100			3.73799
Sandoval #501			4.34252
South Central #401			4.34050
Union County			
Anna Grade #37	2.23531	2.08697	4.32228
Jonesboro Grade #43	2.90314	2.08697	4.99011
Lick Creek #16	1.58277	2.08697	3.66974
Anna Jonesboro High #81		2.08697	
Cobden #17			2.90266
Dongola #66			3.97142
Shawnee #84			4.64946
Pope County			
Pope County Comm #1			2.67933
Hamilton County			
Hamilton Co. CUSD #10			3.50669
Johnson County			
Buncombe Dist #43	2.67088	2.30219	4.97307
Cypress Dist #64	2.53503	2.30219	4.83722
New Simpson Hill Dist #32	2.54848	2.30219	4.85067
Vienna Grade Sch #55	2.58035	2.30219	4.88254
Vienna High School #13-3		2.30219	
Goreville Unit Dist #1			4.00926
Saline County			
First Tax Installment Due			
Carrier Mills-Stonefort #2			4.13490
Eldorado #4			3.77576
Galatia #1			4.04841
Harrisburg #3			4.02487
Massac County			
Joppa-Maple Grove CU #38			3.88583
Massac #1			4.42587
Pulaski County			
Meridian School Dist #101			3.70795
Century CUSD #100			3.52078

TAX COMPARISON

2024 TAX YEAR - COLLECTED 2025

	Elementary	High School	Unit/Total Rate
Sangamon County			
A-C Central SD #262			4.86820
Athens CUSD #213			4.60330
Auburn CUSD #10			3.69720
Chatham CUSD #5			4.33140
Edinburg CUSD #4			3.89880
Mt. Pulaski CUSD #23			4.83390
New Berlin CUSD #16			4.20300
North Mac CUSD #34			5.35630
Pawnee CUSD #11			3.95980
Pleasant Pls CUSD #8			4.72530
Porta CUSD #202			5.29120
Riverton CUSD #14			4.25510
Rochester CUSD #3A			4.30340
Sang Valley CUSD #9			5.10000
Springfield SD #186			5.35820
Tri-City CUSD #1			3.98870
Waverly CUSD #6			4.52400
Wville CUSD #15			4.20740
De Kalb County			
Genoa-Kingston #424			4.97231
Indian Creek #425			4.81685
Hiawatha #426			5.86600
Sycamore #427			5.30432
De Kalb Comm. #428			4.83192
Hinckley Big Rock #429			4.62430
Sandwich #430			4.26490
Somonauk #432			5.02738
Champaign County			
Praireview-Ogden #197	2.85050	1.89520	4.74570
St. Joseph #169	2.46420	1.89520	4.35940
St Joseph Ogden #305		1.89520	
Thomasboro #130	2.34650	2.10710	4.45360
Rantoul City #137	4.01750	2.10710	6.12460
Ludlow \$142	2.56280	2.10710	4.66990
Gifford #188	2.43230	2.10710	4.53940
Rantoul Twp #193		2.10710	
Fisher #1			4.20100
Mahomet-Seymour #3			4.63050
Champaign Comm #4			4.80840
Tolono #7			3.17380
Heritage #8			4.58760
Urbana #116			5.59480

	Elementary	High School	Unit/Total Rate
Effingham County			
Altamont Cmm #10			4.14809
Beecher City #20			3.64395
Dieterich Comm #30			3.81093
Effingham CU #40			3.64923
Teutopolis #50			3.56227
Wabash County			
Allendale #17			
Wabash #348			
Montgomery County			
Panhandle Comm. #2			4.55603
Hillsboro Comm. #3			4.40152
Litchfield #12			4.39834
Nokomis Comm #22			4.09073
Edwards County			
Edwards County #1			3.29050
Richland County			
Richland County CU #1			3.99220
Cumberland County			
Neoga Comm #3			3.04714
Cumberland #77			3.25195
Clark County			
Martinsville #3C			
Casey Westfield #C-4			3.83090
Marshall UC2			
Crawford County			
Hutsonville #1			4.28600
Oblong Unit #4			3.53770
Palestine Unit #3			4.27590
Robinson #2			3.86080
Clay County			
Clay City Comm #10			3.28670
Flora School Dist #35			3.58740
North Clay SD #25			2.99820
Jasper County			
Jasper County Comm #1			4.01400
Lawrence County			
Red Hill #10			2.85497
Lawrence Cty CUD #20			2.82570

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business Services Department
217-785-8779

CERTIFICATE OF TAX LEVY

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

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

Amount of Levy

Educational	\$ 15,329,000	Fire Prevention & Safety *	\$ 833,000
Operations & Maintenance	\$ 4,166,000	Tort Immunity	\$ 2,800,000
Transportation	\$ 1,999,000	Special Education	\$ 333,000
Working Cash	\$ 833,000	Leasing	\$ 833,000
Municipal Retirement	\$ 50,000	Other	\$ 0
Social Security	\$ 600,000	Other	\$ 0
		Total Levy	\$ 27,776,000

* 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 15,329,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,166,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,999,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 833,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 50,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 600,000 dollars to be levied as a special tax for social security purposes; and
the sum of 833,000 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 2,800,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 333,000 dollars to be levied as a special tax for special education purposes; and
the sum of 833,000 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 16th day of DECEMBER 2025.

(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 2025,
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 2025**

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 2024 was:

Educational Purposes	\$13,686,706
Operations and Maintenance Purposes	\$ 3,719,213
Transportation Purposes	\$ 1,785,222
Working Cash Fund Purposes	\$ 743,843
Illinois Municipal Retirement Fund Purposes	\$ 175,547
Social Security Purposes	\$ 550,444
Fire, Prevention, Safety, Energy, Conservation, Handicapped Accessibility and School Security Purposes	\$ 743,843
Tort Immunity Purposes	\$ 2,700,149
Special Education Purposes	\$ 297,537
Leasing of Educational Facilities or Computer Equipment or both	\$ 743,843
OTHER	0
TOTAL	\$25,146,347

and

WHEREAS, it is hereby determined that the estimated amount of taxes necessary to be raised by taxation for the year 2025 is as follows:

Educational Purposes	\$15,329,000
Operations and Maintenance Purposes	\$ 4,166,000
Transportation Purposes	\$ 1,999,000
Working Cash Fund Purposes	\$ 833,000
Illinois Municipal Retirement Fund Purposes	\$ 50,000
Social Security Purposes	\$ 600,000
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	\$ 833,000
Tort Immunity Purposes	\$ 2,800,000
Special Education Purposes	\$ 333,000
Leasing of Educational Facilities or Computer Equipment or both	\$ 833,000
OTHER	<u>0</u>
TOTAL	\$27,776,000

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 2024 was \$5,436,003 and it is hereby determined that the estimated amount of taxes to be levied for bond and interest purposes for 2025 is \$5,540,861.

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 2025 (less debt service) is \$27,776,000.

Section 2: The aggregate amount of taxes estimated to be levied for the year 2025 (less debt service) exceeds 105% of the taxes extended by the district in the year 2024.

Section 3: The aggregate amount of taxes estimated to be levied for 2025 debt service is 1.9% more than the taxes extended for the debt service for 2024.

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 2025 will be held on December 16, 2025 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 2024 were \$25,146,347.

The special purpose property taxes to be levied for 2025 are \$27,776,000. This represents a 10.1% increase over the previous year.

- III. The property taxes extended for debt service leases for 2024 were \$5,436,003.

The estimated property taxes to be levied for debt service for 2025 are \$5,540,861. This represents a 1.9% increase over the previous year.

- IV. The total property taxes extended for 2024 were \$30,582,350.

The estimated total property taxes to be levied for 2025 are \$33,316,861.

This represents a 8.9% 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