DISTRICT 45

2025 Tentative Tax Levy Presentation

Board of Education

November 18, 2025

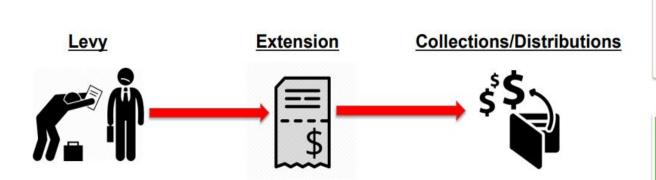
Key Definitions

to the county for property taxes.

LEVY = ASK

extension is the total amount of property taxes billed on the behalf of local government taxing districts.

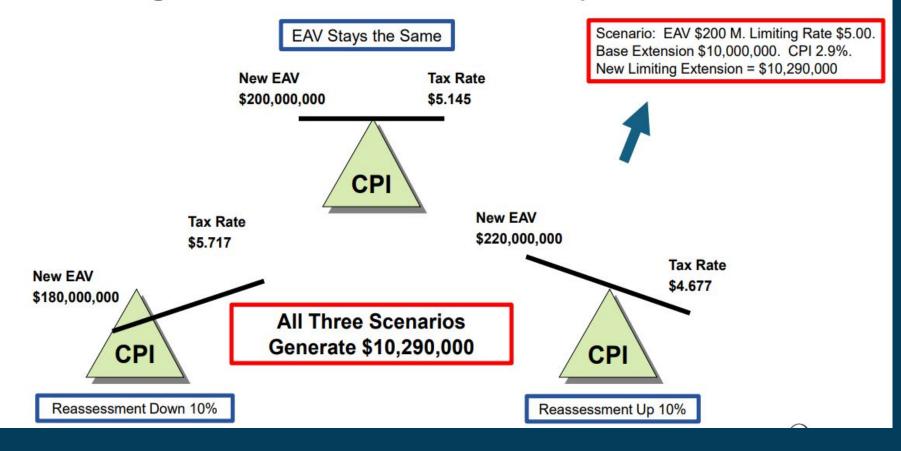
EXTENSION = GIVE



Your tax extension might lower or higher than your levy for a variety of reasons.

Collections/Distributions will be some percentage of your tax extension.

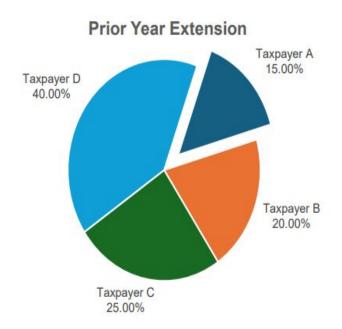
EAV Change, CPI and Tax Rate – An Example

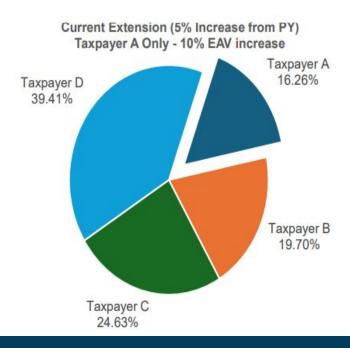


Understand This Important Point!

Recognize That a Tax Bill is Affected by Both Your Levy and the Assessment Process!

► A 5% increase in your tax extension does not mean that every single tax bill increases by exactly 5%!





Truth in Taxation Process

Generally, the Truth in Taxation law requires a taxing district to compare the amount of its proposed aggregate property tax levy, to the amount of taxes extended, or <u>estimated to be extended</u> for the district in the prior year. A notice must be published in a newspaper, and a public hearing must be held, if the proposed aggregate tax levy is more than 5% greater than the previous year's tax extension.

Levy Amount Above Estimated Extension \$693,074.95 SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy SO.00 (Lake County Only, Included in Truth in Taxation Calculation) Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy S5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)					1,000 to		Original Assumptions	Le	gend	
Comport Comp	2025 LEVY CALCUI		Co	nsumer Price Index	2.90%	District Assumptions & Data Entry				
Comparison Com	TOTAL CONTROL OF THE CANAL AND THE STATE OF				Actual	Total EAV for 2024	\$1,435,729,878	Calculated Values		
Limiting Rate Close For Composition & Safety Composition & Safety Section						The state of the s		Review Needed		
Limiting Rate 2.9222 Estimated Capped Extension S45,456,925.05 Estimated Total EAV for 2025 S1,500,000 Dicheta: New Property	TI W D	(Prior Year Extension x (1+Lesser of 5% or CPI))			Estimated Existing EAV	% change for 2025	8.00%	V.		
Estimated Capped Extension S45,456,925.05 Statutory Maximum Tax Rate Maximum Extension S5,452,37194 O.55 S3,555,785,88 S6,549,324.13 O.55 S4,405,805 O.00 O.	Limiting Rate:				Estimated Existing	EAV Value for 2025	\$1,550,588,268			
Estimated Capped Extension S45,456,925.05 Statutory Maximum Tax Rate Maximum Extension S5,452,37194 O.55 S3,555,785,88 S6,549,324.13 O.55 S4,405,805 O.00 O.							S			
Estimated Capped Extension S45,456,925.05 S1,555,583,268 Includes New Property	100				Estimated Ne	w Property for 2025	\$5,000,000			
Statutory Maximum Tax Individual Fund Estimated Maximum Extension Sistantify Maximum Tax Individual Fund Estimated Maximum Extension Sistantify Maximum Extension Sistantify Sis	Limiting Rate	2.9222								
Statutory Maximum Txt Individual Fund Estimated Maximum Extension S35,405,098.79 S35,405,098.79 S35,5405,098.79 S35,000,000 S35,00	Estimated Capped Extension	\$45,456,925.05			Estimated Total EAV for 2025		\$1,555,588,268	Includes New Property		
Maximum Tax Individual Fund Estimated Maximum Extension Maximum Extension Maximum Extension Maximum Extension Maximum Extension S35,405,098.79 S35,405,000.00 S35,405,405,405,405,405,405,405,405,405,40					Estimated Total EAV % change for 2025		8.35%	Includes New Property		
Maximum Tax Individual Fund Estimated Maximum Extension Maximum Extension Maximum Extension Maximum Extension Maximum Extension S35,405,098.79 S35,405,000.00 S35,405,405,405,405,405,405,405,405,405,40			54-4-4							
Prior Year Extension Rate Maximum Extension Side Maximum Extension Side Maximum Side Maximum Side Maximum Side Maximum Side Si				Individual Fund Estimated	Weighted Extension Based					
Operations & Maintenance S3,625,217.94 O.55 S8,557,75.48 S3,742,378.08 S3,800,000 S3,800,000.00 S3,000,000.00 S4,000.00		Prior Year Extension				Levy Amount \$	Levy Increase %	Final Levy Amount		
Transportation S2,449,355.17 S2,528,513.66 S3,000,000 S0.00	Educational	\$35,405,098.79			\$36,549,324.15	\$36,600,000		\$36,600,000.00		
Working Cash So.00	Operations & Maintenance	\$3,625,217.94	0.55	\$8,555,735.48	\$3,742,378.08	\$3,800,000		\$3,800,000.00		
Sunicipal Retirement	Transportation	\$2,449,355.17			\$2,528,513.66	\$3,000,000		\$3,000,000.00		
Social Security S911,688.47 S940,000	Working Cash	\$0.00	0.00	\$0.00	\$0.00			\$0.00		
Fire Prevention & Safety	Municipal Retirement	\$911,688.47			\$941,152.51	\$940,000		\$940,000.00		
Second	Social Security	\$911,688.47			\$941,152.51	\$940,000		\$940,000.00		
Special Education	Fire Prevention & Safety *	\$0.00	0.00	\$0.00				\$0.00		
Leasing \$0.00 0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.		\$470,919.40			The state of the s	\$600,000		\$600,000.00		
Solution	· · · · · · · · · · · · · · · · · · ·	\$259,867.11		\$6,222,353.07	7.5	\$270,000		\$270,000.00		
Capped Extension \$44,033,835.35	Leasing									
Capped Extension \$44,033,835.35 Levy Amount Above Estimated Extension \$693,074.95 SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy SO.00 (Lake County Only, Included in Truth in Taxation Calculation) Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy S5,748,310.00 0.09%		\$0.00	0.00	\$0.00	\$0.00			\$0.00		
Capped Extension \$44,033,835.35 Levy Amount Above Estimated Extension \$693,074.95 SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy SO.00 (Lake County Only, Included in Truth in Taxation Calculation) Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy S5,748,310.00 0.09%									Truth in	Taxation
Levy Amount Above Estimated Extension \$693,074.95 SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy SEDOL IMRF Levy SEDOL IMRF Levy Seconds with County Only, Included in Truth in Texation Calculation) Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy S5,748,310.00 0.09%	C1F-4	644 022 925 25			045 456 025 05	i	C11	646 150 000 00		
SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy (Lake County Only, Included in Truth in Taxation Calculation) Bond & Interest Extension \$5,742,919.51 Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy \$5,748,310.00 0.09%	Capped Extension	844,033,835.35			\$45,450,925.05	1	Capped Lev	у 540,150,000.00	4.81%	NO
SEDOL IMRF Extension \$0.00 Estimated SEDOL IMRF Levy (Lake County Only, Included in Truth in Taxation Calculation) Bond & Interest Extension \$5,742,919.51 Estimated Bond and Interest Levy \$5,748,310.00 (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk) Bond & Int. Levy \$5,748,310.00 0.09%								*******		
(Lake County Only, Included in Truth in Taxation Calculation) Bond & Interest Extension \$5,742,919.51 Estimated Bond and Interest Levy \$5,748,310.00 Bond & Int. Levy \$5,748,310.00 0.09% (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)						Levy Amount Above	Estimated Extensio	n \$693,074.95		
(Lake County Only, Included in Truth in Taxation Calculation) Bond & Interest Extension	CEDOL DAREE	60.00		F-4	ALCEDOL IMPET		CEDOL DIDEL	60.00		
Bond & Interest Extension \$5,742,919.51 Estimated Bond and Interest Levy \$5,748,310.00 Bond & Int. Levy \$5,748,310.00 0.09% (County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)	SEDUL IMAR Extension	50.00				uth in Taxation Calculation)	SEDUL INIKE LEV	у 50.00		
(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)	and discounting providing or to					an in Taxanon Cascination)				4
	Bond & Interest Extension	\$5,742,919.51					Bond & Int. Lev	y \$5,748,310.00	0.09%]
	82			(County Clerk Levies Bo	nd & Interest for the District, Verify	Records with County Clerk)				
	1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									,
Total Extension \$49,776,754.86 Total Levy \$51,898,310.00 4.26%	Total Extension	\$49,776,754.86					Total Lev	y \$51,898,310.00	4.26%	J

2025 Property Tax Levy Timeline

DISTRICT FORTY FIVE

- October 16, 2025
 - Board of Education discusses Tax Levy Information Presentation
- November 18, 2025
 - Board of Education approves Tentative Tax Levy
- November 19, 2025
 - Placed Truth in Taxation notice on District 45 website
- December 4, 2025
 - Publish Truth in Taxation notice and Public Hearing notice in local newspaper
- December 16, 2025
 - Truth in Taxation Public Hearing is held
- December 16, 2025
 - Board of Education adopts the final 2025 Property Tax Levy
- Prior to December 30, 2025
 - Levy documents will be delivered to the DuPage County Clerk

DISTRICT FORTY FIVE

Questions?