

SUMMARY OF LEVY

- Last year, the District's total non-bond and interest fund tax extension was **\$99,350,987**.
- This year, the District is entitled to have a tax extension 2.9% higher than last year, or \$2,881,179. The 2.9% is the prior year's consumer price index maximum allowed under tax caps.
- The District will also be entitled to approximately \$1,056,900 of additional tax revenues of new property going on to the tax rolls. Projected new property EAV is approximately \$100,000,000.
- At the time of the levy approval, the District does not know the final EAV and new property.
- Since the District must approve a levy without knowing this information, it must increase its levy an amount significant enough to be ensured that it receives all the tax revenues entitled to them under tax cap legislation assuming all reasonable scenarios.
- The District is proposing the adoption of a tax levy of **\$104,318,000**.
- This amount is 4.9% higher than last year's tax extension.
- To allow the Debt Service Extension Base to increase by CPI, the district will also have a Supplemental Debt Service Levy to Pay DSEB Bonds

JOLIET TOWNSHIP HIGH SCHOOL DISTRICT 204

Loss Amount (Non-Bonds)	0%	Prior Year Extension	99,350,987
Loss Amount (Bonds)	0%	x CPI	102,232,166
		Limiting Rate	2.199

Prior Year EAV	4,506,326,782
New Property	150,000,000
Prior EAV + New Property	4,656,326,782
New EAV	4,800,000,000

Levy Increase	4.999%
---------------	--------

Fund Description	Levy Amount	Loss Amt.	Total Levy	Tax Rate Ceiling	Maximum Allowable Levy	Prelim. Rates	PTELL Reduction	Final Levy	Final Tax Rates	
IMRF	3,500,000	0	3,500,000		3,500,000	0.0729	0	3,500,000	0.0729	\$ 1,750,000.00
SOCIAL SECURITY	3,400,000	0	3,400,000		3,400,000	0.0708	0	3,400,000	0.0708	\$ 1,700,000.00
LIABILITY INSURANCE	6,100,000	0	6,100,000		6,100,000	0.1271	0	6,100,000	0.1271	\$ 3,050,000.00
TRANSPORTATION	9,800,000	0	9,800,000		9,800,000	0.2042	0	9,800,000	0.2042	\$ 4,900,000.00
EDUCATION	63,716,000	0	63,716,000	3.5000	63,716,000	1.3274	0	63,716,000	1.3274	\$ 31,858,000.00
BUILDING	16,500,000	0	16,500,000	0.5500	16,500,000	0.3438	0	16,500,000	0.3438	\$ 8,250,000.00
WORKING CASH	1,202,000	0	1,202,000	0.0500	1,202,000	0.0250	0	1,202,000	0.0250	\$ 601,000.00
LIFE SAFETY	0	0	0	0.1000	0	0.0000	0	0	0.0000	\$ -
SPECIAL EDUCATION	100,000	0	100,000	0.4000	100,000	0.0021	0	100,000	0.0021	\$ 50,000.00
LEASING	0	0	0	0.1000	0	0.0000	0	0	0.0000	\$ -
LIMITED BONDS	7,962,307	0	7,962,307		7,962,307	0.1659		7,962,307	0.1659	\$ 3,981,153.50
										0
Total Cap Funds	104,318,000	0	104,318,000		104,318,000	2.173	0	104,318,000	2.173	\$ 52,159,000.00
Total Non-Cap Funds	7,962,307	0	7,962,307		7,962,307	0.1659		7,962,307	0.1659	\$ 3,981,153.50
Grand Totals	112,280,307	0	112,280,307		112,280,307	2.339	0	112,280,307	2.339	

Joliet Township High School District 204
Chart A - History of Property Tax Rates, and Tax Extensions

Line	Description	Max. Rate	Year																						
			2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	R 2013	Q 2012	P 2011	Q 2010	N 2009	M 2008	L 2007	I 2006	J 2005	I 2004	H 2003
			Estimated	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
1	Equal Assessed Val		4,800,000,000	4,506,326,782	4,242,541,384	3,767,142,979	3,813,112,664	3,394,336,014	3,207,560,565	3,014,850,269	2,860,767,558	2,704,622,923	2,598,466,258	2,555,228,462	2,594,533,221	2,732,855,995	2,890,901,913	3,015,595,059	3,117,774,986	3,035,552,721	2,752,831,818	2,424,851,546	2,167,423,105	1,973,219,303	1,846,136,228
Ave.	%	4.92%	6.52%	6.22%	12.62%	7.23%	3.50%	5.82%	6.39%	5.39%	5.77%	4.09%	1.69%	-1.51%	-5.06%	-5.47%	-4.13%	-3.28%	2.71%	10.27%	13.53%	10.85%	10.86%	6.88%	11.93%
TAX RATES																									
2	Education	3.5000%	1.3420%	1.3671%	1.3813%	1.4588%	1.5209%	1.5379%	1.5631%	1.6243%	1.6374%	1.6381%	1.6504%	1.6555%	1.5983%	1.4499%	1.3231%	1.2254%	1.1363%	1.1348%	1.2639%	1.3519%	1.3709%	1.3829%	1.4052%
3	Tort Immunity	None	0.1271%	0.1290%	0.1379%	0.1379%	0.1420%	0.1429%	0.1476%	0.1489%	0.1608%	0.1793%	0.1834%	0.1777%	0.1625%	0.1483%	0.1373%	0.1273%	0.1271%	0.0337%	0.0392%	0.0316%	0.0334%	0.0344%	
4	Special Education	0.4000%	0.0021%	0.0023%	0.0024%	0.0027%	0.0029%	0.0030%	0.0032%	0.0034%	0.0035%	0.0036%	0.0038%	0.0039%	0.0038%	0.0199%	0.0161%	0.0167%	0.0154%	0.0153%	0.0171%	0.0197%	0.0185%	0.0195%	0.0185%
5	Operation & Maint.	0.5500%	0.3438%	0.3842%	0.3991%	0.3918%	0.3232%	0.3122%	0.3044%	0.3062%	0.3122%	0.3073%	0.3099%	0.2958%	0.2679%	0.2452%	0.2237%	0.2071%	0.1920%	0.1917%	0.2136%	0.2116%	0.2338%	0.2436%	0.2325%
6	Transportation	None	0.2042%	0.1720%	0.1674%	0.1681%	0.1490%	0.1400%	0.1342%	0.1256%	0.1163%	0.1162%	0.1139%	0.1129%	0.1032%	0.0945%	0.0862%	0.0798%	0.0740%	0.0739%	0.0659%	0.0725%	0.0788%	0.0790%	0.0677%
7	IMRF	None	0.0729%	0.0598%	0.0590%	0.0577%	0.0563%	0.0560%	0.0542%	0.0492%	0.0635%	0.0689%	0.0720%	0.0662%	0.0614%	0.0492%	0.0449%	0.0415%	0.0385%	0.0385%	0.0298%	0.0333%	0.0337%	0.0371%	0.0371%
8	Social Security	0.0500%	0.0708%	0.0640%	0.0637%	0.0631%	0.0619%	0.0590%	0.0603%	0.0590%	0.0728%	0.0821%	0.0888%	0.0832%	0.0784%	0.0767%	0.0380%	0.0352%	0.0326%	0.0326%	0.0264%	0.0295%	0.0293%	0.0321%	0.0312%
9	Working Cash	0.0500%	0.0250%	0.0265%	0.0345%	0.0289%	0.0310%	0.0325%	0.0340%	0.0328%	0.0349%	0.0381%	0.0470%	0.0481%	0.0493%	0.0475%	0.0484%	0.0469%	0.0435%	0.0433%	0.0428%	0.0392%	0.0405%	0.0435%	0.0465%
10	Bond & Interest	None	0.1659%	0.1799%	0.1682%	0.2018%	0.1978%	0.1987%	0.2388%	0.2515%	0.2618%	0.3882%	0.4024%	0.4259%	0.3630%	0.3384%	0.2973%	0.2661%	0.2376%	0.2296%	0.2642%	0.2275%	0.2523%	0.2796%	0.2990%
11	Life Safety	None	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	Tax Rate Total		2.3538%	2.3466%	2.4135%	2.5107%	2.4646%	2.4622%	2.5395%	2.8017%	2.8519%	2.8633%	2.9675%	2.9749%	2.7030%	2.4659%	2.2280%	2.0560%	1.8972%	1.8698%	1.9572%	2.0244%	2.0994%	2.1507%	2.1721%
	Rate Excluding B&I		2.1879%	2.2047%	2.2453%	2.3089%	2.2872%	2.2835%	2.3010%	2.3502%	2.3895%	2.4151%	2.4651%	2.4490%	2.3400%	2.1474%	1.9307%	1.7899%	1.6596%	1.6572%	1.6930%	1.7969%	1.8371%	1.8711%	1.8731%
TAX EXTENSION																									
13	Education		64,416,000	61,695,993	58,602,224	54,955,082	53,430,928	52,201,494	50,137,379	48,970,213	46,842,208	44,304,428	42,885,087	42,301,807	41,468,424	39,623,679	38,249,523	36,953,102	35,427,277	34,447,452	34,793,041	32,781,568	29,987,383	27,287,650	25,941,906
14	Tort Immunity		6,100,000	5,813,161	5,850,465	5,191,123	4,988,620	4,850,506	4,734,399	4,513,231	4,259,683	4,349,034	4,659,050	4,686,289	4,810,486	4,440,891	4,287,208	4,140,412	3,968,928	3,856,188	927,794	990,542	691,226	659,055	635,071
15	Special Education		100,000	103,646	101,821	101,713	101,880	101,830	102,642	102,506	100,127	97,366	98,741	99,654	98,592	543,838	523,253	503,604	480,137	464,440	470,734	477,696	404,673	384,778	341,535
16	Operation & Maint.		16,500,000	17,313,307	16,931,983	14,759,666	11,364,380	10,597,117	9,763,814	9,231,472	8,931,316	8,311,306	8,052,647	7,558,366	6,950,754	6,700,963	6,466,948	6,245,297	5,986,128	5,819,155	5,880,049	5,130,986	5,114,195	4,806,762	4,292,267
17	Transportation		9,800,000	7,750,882	7,102,014	6,332,567	5,234,538	4,752,070	4,304,546	3,786,652	3,327,073	3,162,747	2,969,653	2,884,853	2,677,558	2,582,540	2,491,957	2,406,445	2,307,153	2,243,273	1,814,116	1,758,017	1,723,689	1,558,843	1,249,834
18	IMRF		3,000,000	2,685,771	2,503,089	2,173,842	1,900,828	1,500,828	1,483,306	1,483,306	1,816,587	1,870,896	1,691,561	1,593,043	1,344,565	1,298,015	1,251,472	1,200,343	1,168,688	814,838	807,476	737,162	732,064	684,917	
19	Social Security		3,200,000	2,884,049	2,702,489	2,377,067	2,174,617	2,002,658	1,934,159	1,778,762	2,082,639	2,220,495	2,307,438	2,125,950	2,034,114	2,150,758	1,098,543	1,061,489	1,016,395	989,590	726,748	715,331	640,915	633,404	575,995
20	Working Cash		1,202,000	1,194,177	1,463,677	1,088,704	1,089,065	1,103,159	1,090,571	988,671	998,408	1,022,347	1,221,279	1,229,065	1,279,105	1,298,107	1,399,197	1,414,314	1,356,232	1,314,394	1,178,212	950,542	885,906	858,350	858,453
21	Bond & Interest		7,962,307	8,106,882	7,135,955	7,600,480	6,941,240	6,744,546	7,653,240	7,582,348	7,489,489	10,499,346	10,456,229	10,448,329	9,418,156	9,247,865	8,594,651	8,024,498	7,407,833	6,969,629	7,272,982	5,516,537	5,518,868	5,517,121	4,509,925
22	Life Safety		-	-	-	-	-	-	-	-	-	-	0	0	-	-	0	0	0	0	0	0	0	0	-
23	Tax Extension Total		112,280,307	107,457,868	102,393,736	94,580,044	87,293,150	84,254,208	81,459,208	78,437,359	75,847,530	75,810,580	74,511,019	73,025,874	70,130,233	67,933,334	64,409,295	62,000,634	59,150,427	57,274,809	53,876,424	49,088,695	45,704,018	42,438,027	40,099,925
	Limiting Rate		2.1990	2.2047	2.2453	2.3089	2.2872	2.2854	2.3010	2.3502	2.3650	2.4148	2.4651	2.449	2.34	2.1474	1.9307	1.7899	1.6596	1.6572	1.6930	1.7969	1.8371	1.8711	1.9684

Joliet Township High School District 204
Equalized Assessed Valuation (EAV) History and Projection

Chart B

Line #	A	B	C	D	E	F	G	H	I
	Tax Year EAV Range Names	Actual and Projected EAV	Increase or (Decrease)	% of Incr. Or Decr. (-)	Market Value	New Growth	% of New Growth Increase	% of EAV Growth Incr. Or (Decr.)	\$ Value of New Growth Incr. Or (Decr.)
1	EAV1981	562,013,585	51,033,899	9.99%	1,686,040,755				
2	EAV1982	658,805,789	96,792,204	17.22%	1,976,417,367				
3	EAV1983	646,181,437	(12,624,352)	-1.92%	1,938,544,311				
4	EAV1984	626,745,207	(19,436,230)	-3.01%	1,880,235,621				
5	EAV1985	636,268,613	9,523,406	1.52%	1,908,805,839				
6	EAV1986	817,049,901	180,781,288	28.41%	2,451,149,703				
7	EAV1987	840,029,185	22,979,284	2.81%	2,520,087,555				
8	EAV1988	857,256,147	17,226,962	2.05%	2,571,768,441				
9	EAV1989	866,399,764	9,143,617	1.07%	2,599,199,292				
10	EAV1993	1,061,217,759			3,183,653,277				
11	EAV1994	1,121,623,074	60,405,315	N/A	3,364,869,222				
12	EAV1995	1,156,147,272	34,524,198	3.08%	3,468,441,816				
13	EAV1996	1,187,569,637	31,422,365	2.72%	3,562,708,911				
14	EAV1997	1,243,117,707	55,548,070	4.68%	3,729,353,121	23,888,279		43.00%	
15	EAV1998	1,308,159,036	65,041,329	5.23%	3,924,477,108	29,112,333	21.87%	44.76%	5,224,054
16	EAV1999	1,382,096,706	73,937,670	5.65%	4,146,290,118	28,683,538	-1.47%	38.79%	(428,795)
17	EAV2000	1,476,648,283	94,551,577	6.84%	4,429,944,849	35,314,487	23.12%	37.35%	6,630,949
18	EAV2001	1,540,815,310	64,167,027	4.35%	4,622,445,930	43,777,360	23.96%	68.22%	8,462,873
19	EAV2002	1,649,364,351	108,549,041	7.04%	4,948,093,053	50,057,554	14.35%	46.12%	6,280,194
20	EAV2003 *	1,846,136,228	196,771,877	11.93%	5,538,408,684	98,825,759	97.42%	50.22%	48,768,205
21	EAV2004	1,973,219,303	127,083,075	6.88%	5,919,657,909	89,977,110	-8.95%	70.80%	(8,848,649)
22	EAV2005	2,187,423,105	214,203,802	10.86%	6,562,269,315	111,414,974	23.83%	52.01%	21,437,864
23	EAV2006	2,424,851,546	237,428,441	10.85%	7,274,554,638	112,444,779	0.92%	47.36%	1,029,805
24	EAV2007	2,752,831,818	327,980,272	13.53%	8,258,495,454	114,882,820	2.17%	35.03%	2,438,041
25	EAV2008	3,035,552,721	282,720,903	10.27%	9,106,658,163	108,034,082	-5.96%	38.21%	(6,848,738)
26	EAV2009	3,117,774,986	82,222,265	2.71%	9,353,324,958	83,510,084	-22.70%	101.57%	(24,523,998)
27	EAV2010	3,015,595,059	(102,179,927)	-3.28%	9,046,785,177	46,766,530	-44.00%	-45.77%	(36,743,554)
28	EAV2011	2,890,901,913	(124,693,146)	-4.13%	8,672,705,739	46,766,530	0.00%	0.00%	-
29	EAV2012	2,732,855,995	(158,045,918)	-5.47%	8,198,567,985	55,661,342	19.02%	-35.22%	8,894,812
30	EAV2013	2,594,433,221	(138,422,774)	-5.07%	7,783,299,663	43,962,494	-21.02%	-31.76%	(11,698,848)
31	EAV2014	2,555,228,462	(39,204,759)	-1.51%	7,665,685,386	38,957,670	-11.38%	-99.37%	(5,004,824)
32	EAV2015	2,598,466,258	43,237,796	1.69%	7,795,398,774	39,627,911	1.72%	91.65%	670,241
33	EAV2016	2,704,622,923	106,156,665	4.09%	8,113,868,769	33,412,991	-15.68%	31.48%	(6,214,920)
34	EAV2017	2,860,767,558	156,144,635	5.77%	8,582,302,674	70,148,324	109.94%	44.93%	36,735,333
35	EAV2018	3,014,850,269	154,082,711	5.39%	9,044,550,807	45,214,023	-35.55%	29.34%	(24,934,301)
36	EAV2019	3,207,560,565	192,710,296	6.39%	9,622,681,695	69,748,629	54.26%	36.19%	24,534,606
37	EAV2020	3,394,336,014	186,775,449	5.82%	10,183,008,042	90,610,769	29.91%	48.51%	20,862,140
38	EAV2021	3,513,112,554	118,776,540	3.50%	10,539,337,662	76,758,135	-15.29%	64.62%	(13,852,634)
39	EAV2022	3,767,142,979	254,030,425	7.23%	11,301,428,937	113,009,105	47.23%	44.49%	36,250,970
40	EAV2023	4,242,541,384	475,398,405	12.62%	12,727,624,152	215,009,692	90.26%	45.23%	102,000,587
41	EAV2024	4,506,326,782	263,785,398	6.22%	13,518,980,346	38,726,176	-81.99%	14.68%	(176,283,516)
42	EAV2025	4,800,000,000	293,673,218	6.52%	14,400,000,000	150,000,000	287.33%	51.08%	111,273,824

Average New Property Growth for past 24 years	1999-2024	76,052,115
Average New Property Growth Percentage for the past 24 years	2000-2024	11.48%
Percent Growth of New Property/ EAV(Col. F divided by Col. C) for past 24 years	1999-2024	32.99%
Average EAV Growth including New Property for past 24 years	1999-2024	127,926,710
Percent EAV Growth including New Property for past 24 years	1999-2024	5.21%
Average EAV including New Property for past 24 years	2000-2024	2,957,727,345.54