

# Special Agenda

**Date:** Thursday, December 19, 2024

**Meeting:** Levy Hearing

**Time:** 7:15 PM

**Location:** District Office  
650 Dr. John Burkey Drive

Door 2

Algonquin, IL 60102

**Mission Statement:** Our learning community will inspire, challenge and empower all students always.

**Board of Education Members:** President, Mr. Andrew Bittman; Vice President, Mrs. Laura Murray; Secretary, Mr. Paul Troy; Mr. Sean Cratty; Mr. Michael Thompson; Mr. Anthony Quagliano; Mrs. Dana Wiley

## Agenda

All times are approximate. D=Discussion, R=Report, A=Action

1. Call to order the Levy Hearing for December 19, 2024, at 7:15

A quorum must be met.

**Roll Call: Mrs. Murray, Mrs. Wiley, Mr. Cratty, Mr. Troy, Mr. Bittman, Mr. Thompson, Mr. Quagliano**

**Roll Call: Ayes / Absent / Motion \_\_\_\_\_**

2. **Testimony for 2024 Levy** (Mr. Altmayer)

Mr. Altmayer will present the 2024 Property Tax Levy, to be approved at the Regular Board meeting.

3. **Public Comment**

As per Policy 2:230, public comments can be made during this portion of the meeting. The members of the public and district employees may comment on or ask questions of the Board, subject to reasonable constraints.

4. **Adjournment (A)** (Mr. Bittman)

Motion to adjourn the meeting at \_\_\_\_\_ p.m.

**Voice Call: Ayes /Nays /Motion \_\_\_\_\_**



# Huntley Community School District 158

650 Dr. John Burkey Drive (formerly Academic Drive)  
Algonquin, Illinois 60102  
(847) 659-6158 • huntley158.org

To: Board of Education and Administration  
From: Mark Altmayer, Chief Financial Officer  
Date: December 19, 2024  
Subject: **2024 Final Tax Levy**  
Board of Education Meeting, December 19, 2024

---

## General

For your review there are several documents that will help guide you through the 2024 Tax Levy.

**Attachment A** – McHenry & Kane Assessor PRELIMINARY Estimated EAV Reports

**Attachment B** – 2024 Levy Calculation Page – Ballooned. See Tax Levy Summary below.

**Attachment C** – Certificate of Tax Levy – (Signatures required after final Board approval in December)

**Attachment D** - 2024 Levy Calculation Page – Not Ballooned. See Tax Levy Summary below.

**Attachment E** – Historical Tax Levy Extension Worksheet by Fund – Includes Estimated Tax Rates for Levy Year 2024

## District's Recommendation

Administration is recommending extending the 2024 Levy with the increase of 3.4% in accordance with the Property Tax Extension Limitation Law (PTELL). See below.

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year...". For 2024, CPI was 3.4%. In accordance with PTELL, the CPI to be used for computing the extension limitation is 3.4%.

With the tax extension calculated using the 3.4% rate for Levy Year 2024 (tax bills paid in 2025), excluding new construction, the District will extend approximately \$2.73M in additional operating property taxes in accordance with PTELL. As a result of estimated new construction, approximately \$2.03M will be levied, which has no impact on existing homeowners.

With the extension increase of 3.4%, combined with the (6.41%) decrease in the District's bond and interest payments levied, a homeowner with a \$300,000 home will see an approximate \$97 increase in the property tax bill for the school district. ***Please note, exclusive of the 3.4%, taxpayers should be aware that individual bills may go up or down based on individual assessments as determined by the township assessor, and/or fluctuations of apportionment between Kane and McHenry Counties.***

## Truth in Taxation

In accordance with the Truth in Taxation law – A school district proposing to increase its aggregate levy more than 105% of its prior year’s extension must publish notice prior to such a hearing as required by law. As such, with the CPI extension rate at 5% combined with new construction and the ballooning of the levy at 1.0% (to cover the estimate on new construction), the District’s aggregate levy will be more than 105% of prior year’s extension, thus requiring a levy hearing.

The 2024 Tax Levy Summary as well as the timeline of the levy process follows:

- Levy Hearing - Thursday, December 19, 2024 – Request under separate cover
- 2024 Property Tax Extensions Approval at Regular Board Meeting - Thursday, December 19, 2024
- File Certificate of Tax Levy with county clerks no later than the last Tuesday in December.

## Tax Levy Summary

Using the McHenry and Kane County assessor estimated EAV reports with new construction, the levy year 2024 EAV (before Board of Review) is expected to increase 11.15% to approximately \$2.041B from \$1.836B in levy year 2023. Estimated new construction, which approximates \$49.9M, increased from prior year’s \$31.48M, driven by an increase in residential property as well as commercial/industrial property in Kane County. Preliminary new construction at \$49.9M represents additional taxes to the District approximating \$2.03M. Again, please note that this is an estimated new construction number that may change.

Kane County’s EAV including new construction, representing approximately 20% of the overall assessed value of the District, is estimated to increase 16.25% from \$366.6M to \$426.2M. Estimated new construction, increased from \$7.8M in levy year 2023 to approximately the current \$18.3M estimate for levy year 2024. Please note that the \$18.3M in new construction is primarily driven by an increase in commercial and industrial property.

**McHenry County’s EAV, including current year’s new construction, is estimated to increase 13.3% from \$1,469B to \$1,664B.** Estimated new construction, driven by residential property, has increased from prior year’s actual of \$23.6M to this year’s estimate of \$31.1M.

Primarily driven by the increase in preliminary assessed values, combined with the 3.4% extension rate, the operating funds capped tax rate is expected to decrease (6.8%) to approximate \$4.07, down from last year’s \$4.37.

**Consistent with prior year, the 2024 levy is ballooned so that if new construction comes in higher than the estimated \$49.9M, the levy request will be enough to cover any underestimate by the county on new construction. With a 1.0% balloon, the levy is in excess of the current estimated extension by approximately \$851k. Although highly unlikely, this overestimate will cover the District on an additional \$20.9M of new construction.**



**RECOMMENDATION**

Administration recommends the Board of Education approve the 2024 Tax Levy at the December 19<sup>th</sup> Regular Board Meeting.

Illinois Dept. of Revenue  
History of CPI's Used for the PTELL  
01/31/2024

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025

Assessor Estimated EAV Report by Tax District  
 McHenry County

Totals		Board of Review Abstract		New Construction	
Board of Review Abstract	1,852,836,895	Commercial	260,473	Commercial	1,852,836,895
- Exemptions	181,738,612	Farm	101,499	Farm	101,499
- Under Assessed	0	Industrial	814,825	Industrial	814,825
+ State Assessed	1,255,533	Local Rail Road	0	Local Rail Road	0
Total EAV	1,672,353,816	Mineral	0	Mineral	0
- Tif Increment / Ezone	7,520,029	Residential	29,969,279	Residential	29,969,279
Rate Setting EAV	1,664,833,787	Total	31,146,076	Total	31,146,076

NC

X

Exemption Category	Commercial Value	Commercial Count	Farm Value	Farm Count	Industrial Value	Industrial Count	Local Rail Road Value	Local Rail Road Count	Mineral Value	Mineral Count	Residential Value	Residential Count	State Rail Road Value	State Rail Road Count	Totals Value	Totals Count
Parcel Count	60,631,000	271	28,779,197	493	30,491,538	151	0	0	119,189	3	1,726,815,971	15,150	0	0	1,852,836,895	16,068
Board of Review Abstract	0	0	56,254	4	0	0	0	0	0	0	365,957	57	0	0	422,211	61
- Home Improvement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Veteran's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
+ State Assessed	0	0	0	0	0	0	0	0	0	0	1,255,533	0	0	0	1,255,533	0
= EAV	60,631,000	0	28,722,943	4	30,491,538	0	0	0	119,189	0	1,726,450,014	62	1,255,533	0	1,853,670,217	66
- Senior Assessment Freeze	0	0	303,653	7	0	0	0	0	0	0	22,835,147	645	0	0	23,138,800	652
- Owner Occupied	24,000	3	912,000	114	8,000	1	0	0	0	0	102,902,688	12,950	0	0	103,846,688	13,058
- Senior Citizen's	0	0	416,000	52	0	0	0	0	0	0	26,449,792	3,309	0	0	26,865,792	3,361
- Disabled Person	0	0	2,000	1	0	0	0	0	0	0	430,000	215	0	0	432,000	216
- Disabled Veteran	0	0	238,568	1	0	0	0	0	0	0	26,702,907	251	0	0	26,941,475	252
- Returning Veteran	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Natural Disaster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Fraternal Freeze	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Vet Freeze	91,646	1	0	0	0	0	0	0	0	0	0	0	0	91,646	1	
- Under Assessed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- E-Zone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- TIF	6,169,868	0	0	0	388,564	0	0	0	0	0	851,597	0	0	0	7,520,029	0
- Drainage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
= Taxable Value	60,345,486	0	26,850,722	30,084,974	0	0	0	0	119,189	0	1,546,177,883	15,150	1,255,533	0	1,664,833,787	16,068

ENC = 49,926,303 ✓  
 EX = 209,105,486 ✓

### Assessor Estimated EAV Report by Tax District Kane County

Totals		New Construction	
Board of Review Abstract	493,235,078	Commercial	15,296,701
- Exemptions	67,127,402	Farm	0
- Under Assessed	0	Industrial	2,675,510
+ State Assessed	164,023	Local Rail Road	0
Total EAV	426,271,699	Mineral	0
- TIF Increment / Ezone	0	Residential	408,016
Rate Settling EAV	426,271,699	Total	18,380,227

*NC*

Exemption Category	Commercial		Farm		Industrial		Local Rail Road		Mineral		Residential		State Rail Road		Totals	
	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count	Value	Count
Parcel Count		196		87		35		0		0		3,509		0		3,827
Board of Review Abstract	87,950,562		3,812,512		25,763,794		0		0		375,708,210		0		493,235,078	
- Home Improvement																
- Veteran's																
+ State Assessed																
= EAV	87,950,562		3,812,512		25,763,794		0		0		375,582,348		17	164,023		164,023
- Senior Assessment Freeze																
- Owner Occupied																
- Senior Citizen's																
o Disabled Person																
- Disabled Veteran																
- Returning Veteran																
- Natural Disaster																
- Fraternal Freeze																
- Vet Freeze																
- Under Assessed																
- E-Zone																
- TIF																
- Drainage																
= Taxable Value	87,950,562		3,716,512		25,763,794		0		0		308,676,808		164,023		426,271,699	

**2024 LEVY CALCULATION PAGE**

**Original Assumptions**

Consumer Price Index	3.40%
Actual Total EAV for 2023	\$1,836,371,195

**Legend**

District Assumptions & Data Entry
Calculated Values
Review Needed

**Limiting Rate:**  $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI})) / (\text{Total EAV} - \text{New Property})$

Estimated Existing EAV % change for 2024	11.15%
Estimated Existing EAV Value for 2024	\$2,041,181,674

Estimated New Property for 2024	\$49,926,303
---------------------------------	--------------

Limiting Rate	4.0705
Estimated Capped Extension	\$85,118,963.25

Estimated Total EAV for 2024	\$2,091,107,977	<i>Includes New Property</i>
Estimated Total EAV % change for 2024	13.87%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount \$	Levy Increase %	Final Levy Amount
Educational	\$59,021,888.39			\$62,521,363.03		1.00%	\$63,146,577.00
Operations & Maintenance	\$8,515,014.50	0.00	\$0.00	\$9,019,879.36		1.00%	\$9,110,079.00
Transportation	\$4,038,712.81			\$4,278,172.67		1.00%	\$4,320,955.00
Working Cash	\$486,877.09	0.00	\$0.00	\$515,744.58		1.00%	\$520,903.00
Municipal Retirement	\$2,091,608.43			\$2,215,622.26		1.00%	\$2,237,778.00
Social Security	\$1,278,261.26			\$1,354,050.82		1.00%	\$1,367,591.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$4,922,282.81	0.00	\$0.00	\$5,214,130.53		1.00%	\$5,266,272.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

**Truth in Taxation**

Capped Extension	\$80,354,645.29	\$85,118,963.25	Capped Levy	\$85,970,155.00	6.99%	YES
------------------	-----------------	-----------------	-------------	-----------------	-------	-----

*Truth in Taxation Required*

Levy Amount Above Estimated Extension	\$851,191.75
---------------------------------------	--------------

SEDOL IMRF Extension	\$0.00
----------------------	--------

Estimated SEDOL IMRF Levy	\$0.00	SEDOL IMRF Levy	\$0.00
---------------------------	--------	-----------------	--------

*(Lake County Only, Included in Truth in Taxation Calculation)*

Bond & Interest Extension	\$11,116,996.91
---------------------------	-----------------

Estimated Bond and Interest Levy	\$10,320,664.00	Bond & Int. Levy	\$10,320,664.00	-7.16%
----------------------------------	-----------------	------------------	-----------------	--------

*(County Clerk Levies Bond & Interest for the District, Verify Records with County Clerk)*

Total Extension	\$91,471,642.20
-----------------	-----------------

Total Levy	\$96,290,819.00	5.27%
------------	-----------------	-------

Original: 
Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(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.

Table with 3 columns: District Name (Huntley Coomunity School District 158), District Number (158), County (McHenry, Kane)

Amount of Levy

Table listing various levy categories and amounts: Educational (\$63,146,577), Operations & Maintenance (\$9,110,079), Transportation (\$4,320,955), Working Cash (\$520,903), Municipal Retirement (\$2,237,778), Social Security (\$1,367,591), Fire Prevention & Safety (\$0), Tort Immunity (\$0), Special Education (\$5,266,272), Leasing (\$0), Other (\$0), Total Levy (\$85,970,155)

\* 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 63,146,577 dollars to be levied as a special tax for educational purposes; and
the sum of 9,110,079 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 4,320,955 dollars to be levied as a special tax for transportation purposes; and
the sum of 520,903 dollars to be levied as a special tax for a working cash fund; and
the sum of 2,237,778 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 1,367,591 dollars to be levied as a special tax for social security purposes; and
the sum of 0 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 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 5,266,272 dollars to be levied as a special tax for special education purposes; and
the sum of 0 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 2024

Signed this [Day] day of [Month] 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.

Number of bond issues of said school district that have not been paid in full 6

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 158, McHenry, Kane 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 2024.

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 2024, is \$

(Signature of County Clerk)

(Date)

(County)

**2024 LEVY CALCULATION PAGE**

**Original Assumptions**

Consumer Price Index	3.40%
Actual Total EAV for 2023	\$1,836,371,195

**Legend**

District Assumptions & Data Entry
Calculated Values
Review Needed

**Limiting Rate:**  $(\text{Prior Year Extension} \times (1 + \text{Lesser of 5\% or CPI})) / (\text{Total EAV} - \text{New Property})$

Estimated Existing EAV % change for 2024	11.15%
Estimated Existing EAV Value for 2024	\$2,041,181,674

Estimated New Property for 2024	\$49,926,303
---------------------------------	--------------

Limiting Rate	4.0705
Estimated Capped Extension	\$85,118,963.25

Estimated Total EAV for 2024	\$2,091,107,977	<i>Includes New Property</i>
Estimated Total EAV % change for 2024	13.87%	<i>Includes New Property</i>

	Prior Year Extension	Statutory Maximum Tax Rate	Individual Fund Estimated Maximum Extension	Weighted Extension Based on Prior Year Extension	Levy Amount \$	Levy Increase %	Final Levy Amount
Educational	\$59,021,888.39			\$62,521,363.03			\$62,521,364.00
Operations & Maintenance	\$8,515,014.50	0.00	\$0.00	\$9,019,879.36			\$9,019,880.00
Transportation	\$4,038,712.81			\$4,278,172.67			\$4,278,173.00
Working Cash	\$486,877.09	0.00	\$0.00	\$515,744.58			\$515,745.00
Municipal Retirement	\$2,091,608.43			\$2,215,622.26			\$2,215,622.00
Social Security	\$1,278,261.26			\$1,354,050.82			\$1,354,051.00
Fire Prevention & Safety *	\$0.00	0.00	\$0.00	\$0.00			\$0.00
Tort Immunity	\$0.00			\$0.00			\$0.00
Special Education	\$4,922,282.81	0.00	\$0.00	\$5,214,130.53			\$5,214,131.00
Leasing	\$0.00	0.00	\$0.00	\$0.00			\$0.00
	\$0.00	0.00	\$0.00	\$0.00			\$0.00

**Truth in Taxation**

Capped Extension	\$80,354,645.29
------------------	-----------------

\$85,118,963.25
-----------------

Capped Levy	\$85,118,966.00	5.93%	YES
<i>Truth in Taxation Required</i>			

Levy Amount Above Estimated Extension	\$2.75
---------------------------------------	--------

SEDOL IMRF Extension	\$0.00
----------------------	--------

Estimated SEDOL IMRF Levy	\$0.00	SEDOL IMRF Levy	\$0.00
<i>(Lake County Only, Included in Truth in Taxation Calculation)</i>			

Bond & Interest Extension	\$11,116,996.91
---------------------------	-----------------

Estimated Bond and Interest Levy	\$10,320,664.00	Bond & Int. Levy	\$10,320,664.00	-7.16%
<i>(County Clerk Levies Bond &amp; Interest for the District, Verify Records with County Clerk)</i>				

Total Extension	\$91,471,642.20
-----------------	-----------------

Total Levy	\$95,439,630.00	4.34%
------------	-----------------	-------



**Huntley Community School District 158**  
**Property Tax Levy**  
**2024 Levy**

% Chg in EAV	3.865%	% Chg in EAV	8.078%	% Chg in EAV	9.258%	% Chg in EAV	13.872%
<b>EAV</b>	1,555,133,490	<b>EAV</b>	1,680,763,232	<b>EAV</b>	1,836,371,195	<b>EAV</b>	2,091,107,977
<b>New Growth</b>	16,278,452	<b>New Growth</b>	26,253,581	<b>New Growth</b>	31,487,339	<b>New Growth</b>	49,926,303

Fund	Rate	Actual
Education	3.330569	51,794,794
<b>Bond &amp; Interest</b>	0.737484	11,468,863
Operations & Maintenance	0.565494	8,794,187
IMRF	0.045012	700,000
Transportation	0.142903	2,222,332
Working Cash	0.027474	427,256
Life Safety	0.000000	0
Special Education	0.277761	4,319,556
Revenue Recapture (PTELL/Cert of Error Bill)	0.007443	115,755
Social Security	0.145147	2,257,230
Operating Funds Capped	4.534360	70,515,355
<b>Total</b>	<b>5.279288</b>	<b>82,099,973</b>

2021 Levy Actual Extension		
Fund	Rate	Actual
Education	3.330569	51,794,794
<b>Bond &amp; Interest</b>	0.737484	11,468,863
Operations & Maintenance	0.565494	8,794,187
IMRF	0.045012	700,000
Transportation	0.142903	2,222,332
Working Cash	0.027474	427,256
Life Safety	0.000000	0
Special Education	0.277761	4,319,556
Revenue Recapture (PTELL/Cert of Error Bill)	0.007443	115,755
Social Security	0.145147	2,257,230
Operating Funds Capped	4.534360	70,515,355
<b>Total</b>	<b>5.279288</b>	<b>82,099,973</b>

2022 Levy Actual Extension		
Fund	Rate	Actual
Education	3.287048	55,247,494
<b>Bond &amp; Interest</b>	0.661345	11,115,638
Operations & Maintenance	0.558105	9,380,424
IMRF	0.116486	1,957,854
Transportation	0.141036	2,370,481
Working Cash	0.027115	455,739
Life Safety	0.000000	0
Special Education	0.274131	4,607,493
Revenue Recapture (PTELL/Cert of Error Bill)	0.009717	163,313
Social Security	0.071189	1,196,519
Operating Funds Capped	4.475110	75,216,003
<b>Total</b>	<b>5.146171</b>	<b>86,494,954</b>

2023 Levy Actual Extension		
Fund	Rate	Actual
Education	3.214050	59,021,888
<b>Bond &amp; Interest</b>	0.605378	11,116,996
Operations & Maintenance	0.463687	8,515,014
IMRF	0.113899	2,091,608
Transportation	0.219929	4,038,713
Working Cash	0.026513	486,877
Life Safety	0.000000	0
Special Education	0.268044	4,922,283
Revenue Recapture (PTELL/Cert of Error Bill)	0.008368	153,662
Social Security	0.069608	1,278,261
Operating Funds Capped	4.375730	80,354,644
<b>Total</b>	<b>4.989476</b>	<b>91,625,302</b>

2024 Levy Preliminary Extension		
Fund	Rate	Actual
Education	2.989868	62,521,364
<b>Bond &amp; Interest</b>	0.493550	10,320,664
Operations & Maintenance	0.431345	9,019,880
IMRF	0.105954	2,215,622
Transportation	0.204589	4,278,173
Working Cash	0.024664	515,745
Life Safety	0.000000	0
Special Education	0.249348	5,214,131
Revenue Recapture (PTELL/Cert of Error Bill)	0.000000	0
Social Security	0.064753	1,354,051
Operating Funds Capped	4.070520	85,108,966
<b>Total</b>	<b>4.564070</b>	<b>95,439,630</b>