

### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT 200 WOODSTOCK, ILLINOIS MCHENRY COUNTY 60098 www.woodstockschools.org

### **Budget**July 1, 2022 – June 30, 2023



Presented to the Board of Education
September 27, 2022

Serving the City of Woodstock, Village of Wonder Lake, Village of Bull Valley, Village of Greenwood, and portions of unincorporated McHenry County

### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

### 2022 - 2023 BUDGET

### TABLE OF CONTENTS

### INTRODUCTORY SECTION

**Profile of District Leadership** 

Profile of District Leadership	2
Organization Chart	4
Strategic Plan	5
The District Entity	13
Basis of Accounting for Financial Reporting	
Basis of Accounting	16
System of Classifying Revenues and Expenditures	
Management of the Budget	
Budget Management Policy	19
Budget Development Process	
2022-2023 Budget Development Calendar	
Budget Adoption Process	
Budget Implementation	
Capital Budget Development Process	
Accounting and Auditing	
Debt Management Policies	
Fund Balance and Reserves	
Personnel Budget	
Revenue and Investments	
Risk Management	
Transfer of Funds	
Budget Planning Parameters and Assumptions	
FINANCIAL SECTION	
The Concept of Fund Accounting	30
All Funds Combined	31
2022-2023 Budget Changes	33
Expenditures by Fund	34
July 1, 2022 Beginning Fund Balances	35
Operating Funds	37
Educational Fund	43
Food Services Fund	57
Grants Fund	61
Kids Club Fund	71

i

Challenger Center Fund	75
Activity Funds' Fund	
Operations & Maintenance Fund	
Debt Service Fund	
Transportation Fund	
Municipal Retirement Fund	
Social Security/Medicare Fund	
Developer Impact Fee Fund	
Working Cash Fund	
Tort Immunity Fund	
Fire Prevention & Life Safety Fund	
Current Debt	133
Long-Term Debt	134
Capital Lease/Installment Loan Obligations	134
Technology Loans	134
General Obligation Bonds	135
Debt Service Extension Base	136
Anticipated Issuance of New Debt	
Long-Term Debt/Cash Flow	137
INFORMATIONAL SECTION	
INFORMATIONAL SECTION	
INFORMATIONAL SECTION  Revenue Sources, Assumptions & Trends	141
Revenue Sources, Assumptions & Trends	145
Revenue Sources, Assumptions & Trends	145 146
Revenue Sources, Assumptions & Trends	145 146 147 148
Revenue Sources, Assumptions & Trends	145 146 147 148
Revenue Sources, Assumptions & Trends	145 146 147 148 150
Revenue Sources, Assumptions & Trends	145 146 147 148 149 150
Revenue Sources, Assumptions & Trends	145146147148150151
Revenue Sources, Assumptions & Trends	145146147149150153
Revenue Sources, Assumptions & Trends  Property Tax Extension Limitation Law Formula (For 2021 Levy)  2021 Levy for Property Taxes and Tax Rates (For 2022-23 School Year)  Evidence-Based Funding for 2022-2023  State Categorical Revenues  Schedule of Corporate Personal Property Replacement Taxes  Schedule of Grants  Historical CPI%  Property Taxes: Rates, EAV, & Tax Burden  Major Categories of EAV  Equalized Assessed Valuation (EAV)	145146147149150153156
Revenue Sources, Assumptions & Trends	145146147149151153156157
Revenue Sources, Assumptions & Trends	145146147150151156157158
Revenue Sources, Assumptions & Trends	145146147149150153156157158
Revenue Sources, Assumptions & Trends Property Tax Extension Limitation Law Formula (For 2021 Levy) 2021 Levy for Property Taxes and Tax Rates (For 2022-23 School Year) Evidence-Based Funding for 2022-2023 State Categorical Revenues Schedule of Corporate Personal Property Replacement Taxes Schedule of Grants Historical CPI% Property Taxes: Rates, EAV, & Tax Burden Major Categories of EAV Equalized Assessed Valuation (EAV) Property Tax Rates and Collections Tax Rate Summary.  Student Enrollment School District 200 Enrollment	145146147149150156157158159
Revenue Sources, Assumptions & Trends Property Tax Extension Limitation Law Formula (For 2021 Levy) 2021 Levy for Property Taxes and Tax Rates (For 2022-23 School Year) Evidence-Based Funding for 2022-2023 State Categorical Revenues Schedule of Corporate Personal Property Replacement Taxes Schedule of Grants Historical CPI%  Property Taxes: Rates, EAV, & Tax Burden Major Categories of EAV Equalized Assessed Valuation (EAV) Property Tax Rates and Collections Tax Rate Summary  Student Enrollment School District 200 Enrollment Historical Enrollment Data	145146147150153156158159162
Revenue Sources, Assumptions & Trends Property Tax Extension Limitation Law Formula (For 2021 Levy) 2021 Levy for Property Taxes and Tax Rates (For 2022-23 School Year) Evidence-Based Funding for 2022-2023 State Categorical Revenues Schedule of Corporate Personal Property Replacement Taxes Schedule of Grants Historical CPI% Property Taxes: Rates, EAV, & Tax Burden Major Categories of EAV Equalized Assessed Valuation (EAV) Property Tax Rates and Collections Tax Rate Summary.  Student Enrollment School District 200 Enrollment	145146147149150153156158159161163

Bond Amortization Schedules	
Outstanding Bonded Debt Schedule	173
Debt Service Schedule – 2006B School Capital Appreciation Bonds	174
Debt Service Schedule – 2013 Limited Life Safety School Bonds	175
Debt Service Schedule - 2014 Refunding School Bonds	176
Debt Service Schedule - 2015B Refunding School Bonds	177
Debt Service Schedule - 2018 Refunding School Bonds	178
Debt Service Schedule - 2021A Refunding School Bonds	179
Debt Service Schedule - 2021B Refunding School Bonds	180
Outstanding Installment Debt	
Other Information	183
Other Information  Ethnic Minority Percentage  Low Income Percentage	184
Ethnic Minority Percentage	184 184
Ethnic Minority PercentageLow Income Percentage	184 184 184
Ethnic Minority Percentage  Low Income Percentage  Limited English Proficient Percentage  Attendance Rate Percentage	184 184 184 185
Ethnic Minority Percentage Low Income Percentage Limited English Proficient Percentage	184 184 184 185
Ethnic Minority Percentage  Low Income Percentage  Limited English Proficient Percentage  Attendance Rate Percentage  Student Mobility Percentage  High School Graduation Rate	
Ethnic Minority Percentage  Low Income Percentage  Limited English Proficient Percentage  Attendance Rate Percentage  Student Mobility Percentage  High School Graduation Rate  Average Class Size	
Ethnic Minority Percentage  Low Income Percentage  Limited English Proficient Percentage  Attendance Rate Percentage  Student Mobility Percentage  High School Graduation Rate	

### **INTRODUCTORY SECTION**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 2022 – 2023 BUDGET

### PROFILE OF SCHOOL DISTRICT LEADERSHIP

### **BOARD OF EDUCATION**



Mr. Carl W. Gilmore
President
Member since 2013



<u>Dr. Bruce Farris</u> Member since 2017



Mr. Jacob Homuth
Vice President
Member since 2017



Mr. John Headley
Member since 2019



Mr. John Parisi Secretary Member since 2017



Mr. Jerry Miceli Member since 2015



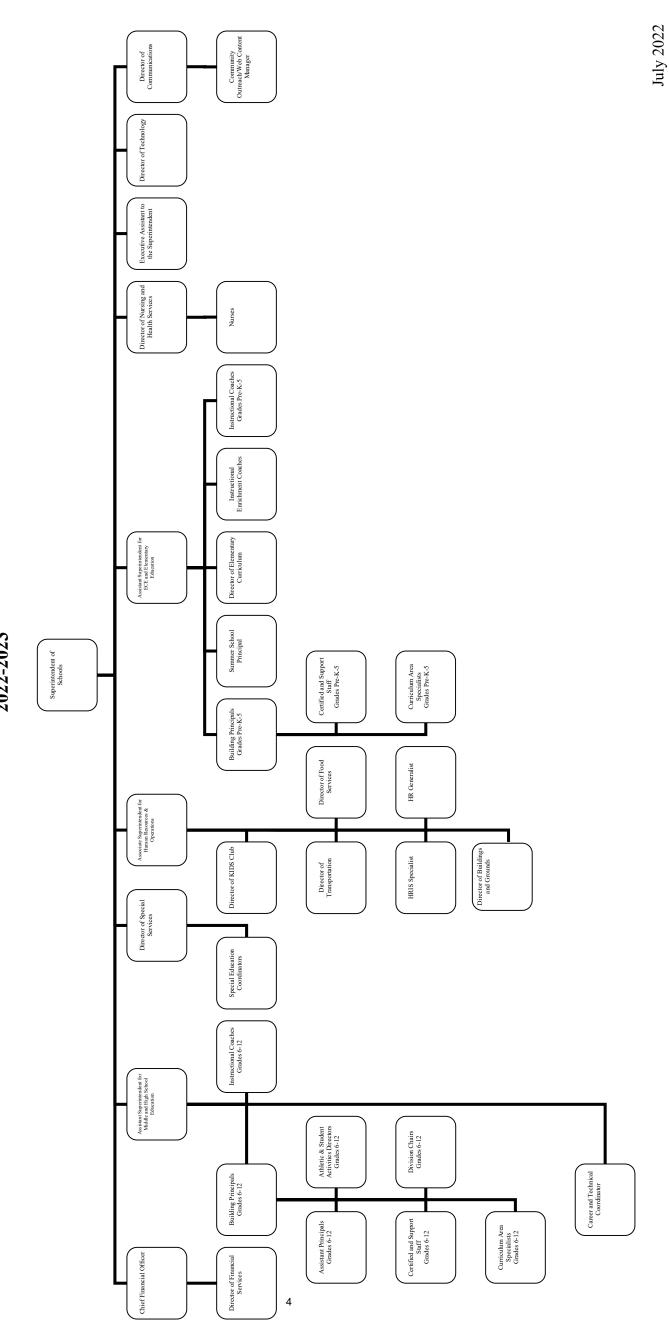
Dr. Michelle Bidwell
Member since 2018

### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 2022 – 2023 BUDGET

### PROFILE OF SCHOOL DISTRICT LEADERSHIP

Mr. Carl W. Gilmore	President
Mr. Jacob Homuth	Vice President
Mr. John Parisi	Secretary
Dr. Michelle Bidwell	Member
Dr. Bruce Farris	Member
Mr. John Headley	Member
Mr. Jerry Miceli	Member
EXECUTIVE TEAM	
Dr. Michael Moan	Superintendent
Brian McAdow	Associate Supt. for Human Resources & Operations
	Assistant Supt. for Middle & High School Education
Keely Krueger	Assistant Supt. for Early Childhood & Elementary Education
	Director of Financial Services
	Director of Elementary Curriculum
	Executive Assistant to the Superintendent
	Director of Special Services
	Director of Information Services
	Director of Health ServicesDirector of Communications
Kevin Lyons	Director of Communications
,	Director of Communications
	Director of Communications
·	Director of Communications
BUILDING PRINCIPALS	
BUILDING PRINCIPALS Daniel Palombit	Clay Academy
BUILDING PRINCIPALS Daniel Palombit	Clay AcademyDean St. Elementary School
BUILDING PRINCIPALS  Daniel Palombit	
BUILDING PRINCIPALS  Daniel Palombit	
BUILDING PRINCIPALS  Daniel Palombit  Marivi Galera  Christi Sosin  Julie Smith  Nicole Kunde	
BUILDING PRINCIPALS  Daniel Palombit	
BUILDING PRINCIPALS  Daniel Palombit  Marivi Galera  Christi Sosin  Julie Smith  Nicole Kunde  Stephanie Watson  Ryan Hart	
BUILDING PRINCIPALS  Daniel Palombit	
BUILDING PRINCIPALS  Daniel Palombit  Marivi Galera  Christi Sosin  Julie Smith  Nicole Kunde  Stephanie Watson  Ryan Hart  Tricia Bogott  Bethany Hall	
BUILDING PRINCIPALS  Daniel Palombit  Marivi Galera  Christi Sosin  Julie Smith  Nicole Kunde  Stephanie Watson  Ryan Hart  Tricia Bogott  Bethany Hall  Ryan Doyle	
BUILDING PRINCIPALS  Daniel Palombit	Clay Academy Dean St. Elementary School Mary Endres Elementary School Greenwood Elementary School Prairiewood Elementary School Olson Elementary School Westwood Elementary School Verda Dierzen Early Learning Center Northwood Middle School Creekside Middle School Woodstock High School Woodstock North High School
BUILDING PRINCIPALS  Daniel Palombit Marivi Galera Christi Sosin Julie Smith Nicole Kunde Stephanie Watson Ryan Hart Tricia Bogott Bethany Hall Ryan Doyle Arthur Vallicelli Joshua Segura  SUPPORT SERVICES Jacqueline McBride Steve Miller	

Woodstock Community Unit School District 200 Organizational Chart 2022-2023



	Woodstock District 200 Strategic Plan (2022-2023 Plan Year)
MISSION	Empower learners to reach their educational and personal potential
MOTTO	Changing the Future Through Education
VISION  Woodstock  CORE VALUES/ COMMITIMENTS	<ul> <li>Strive for Success. Continuously grow and improve by achieving our mission so:</li> <li>Students are equipped to be responsible and accountable for their own learning.</li> <li>Learning opportunities are engaging, differentiated, relevant, inclusive, and powerful.</li> <li>Staff are innovative, collaborative, and passionate about their work and believe in continuous improvement.</li> <li>Families are engaged partners, decision makers, and advocates to ensure their children are growing and successful.</li> <li>Our community has pride in its schools, feels a return on its investment, and values public education.</li> <li>We believe all students can learn and are entitled to high-quality instruction. We will set high expectations for student growth and achievement and use critical assessment data and information to provide differentiated instruction, early interventions, and enrichments to support the needs of all learners.</li> <li>We believe that a safe, respectful, and nurturing learning environment promotes the self- confidence necessary for success. We will model, monitor and ensure student and adult behaviors that contribute to a sofe, orderly and positive learning environment.</li> <li>We believe every student benefits from an active partnership involving the school and family. We will provide clear, transparent and frequent two-way community are mutually beneficial. We will actively build collaborative community partnerships with the community are mutually beneficial. We will actively build collaborative community partnerships to enrich students' learning experiences.</li> <li>We believe tachnological skills are integral to 21st century teaching and learning. We will provide technology to enrich and enhance educational leaders have an immediate and positive impact on student collaborational enrich and enhance educational experiences and produce digitally competent citizens.</li> <li>We believe technological skills are integral to 21st century teaching and learning. We will provide technology of ou</li></ul>

## **GOAL ONE: Student Growth & Achievement**

Ensure significant growth in personal development and academic achievement for ALL students.

Strategy 1: We will provide a rigorous curriculum with clarity and consistency in all subject areas and ensure reliable assessment data and feedback to guide best practice instruction. Strategy 2: We will provide differentiated instruction, interventions, and enrichments to meet each student's needs and equip students with the necessary skills, tools, technologies, and strategies to set goals, develop action plans, and monitor/report their own progress.

KEY INDICATORS	MEASURES
Strategic Plan	In the Winter/Spring of the 2022-2023 school year District 200 will go through a process to create a new strategic plan. The plan will go to the Board of Education for approval in the Spring of 2023.
K-5 Math Curriculum Review	During the year, a comprehensive review will be complete of our Elementary math curriculum. Any curriculum changes or adoption recommendations going forward will be brought to the Board.
Student Growth Grade Level Readiness	The goal for the 22-23 school year is for the District to raise our percentage of students meeting or exceeding the state benchmark by 2% over the 21-22 school year.
	The District will report to the Board once scores are available on overall student performance compared to last school year.
Close Achievement Gaps	The percentage of Hispanic students in the 8th grade performing below their non-Hispanic peers as measured by the reading score on the District Growth Model will be less than it was when those same students were in 3rd grade.
Post Pandemic Learning	The administration will provide a monitoring report to the Board of Education with data documenting student growth since the pandemic and provide the Board of Education with an overview of actions the District is taking to support student growth after the pandemic.

# GOAL ONE: Student Growth & Achievement (continued)

Ensure significant growth in personal development and academic achievement for ALL students.

Strategy 1: We will provide a rigorous curriculum with clarity and consistency in all subject areas and ensure reliable assessment data and feedback to guide best practice instruction. Strategy 2: We will provide differentiated instruction, interventions, and enrichments to meet each student's needs and equip students with the necessary skills, tools, technologies, and strategies to set goals, develop action plans, and monitor/report their own progress.

KEY INDICATORS	MEASURES
Long-Term Blended Learning Plan and	The District will present the Board of Education with an update on the progression and the expansion opportunities for the blended-learning program. The District will provide the Board of Education a monitoring report on the progress of our
Parent Teacher Conference	blending learning program.
Opportunities	A survey will be administered to parents to determine preferences for in-person or virtual parent teacher conference opportunities.
<b>Advanced Placement</b>	The percentage of students (based on enrollment) who complete an Advanced Placement or Dual Credit class will increase
and Dual Credit Classes	by 2% during the 2022-2023 school year.
	The District will provide the Board with a report on the progress of the "12 in 200" initiative including a baseline number of students who met the requirements of this recognition.
College and Career Pathway Endorsements	The District will provide the Board with a report on the progress of developing specific College and Career Pathway Endorsements.

Woodstock District 200 Strategic Plan (2022-2023 Plan Year)

# **GOAL ONE: Student Growth & Achievement (continued)**

Ensure significant growth in personal development and academic achievement for ALL students.

Strategy 1: We will provide a rigorous curriculum with clarity and consistency in all subject areas and ensure reliable assessment data and feedback to guide best practice instruction. Strategy 2: We will provide differentiated instruction, interventions, and enrichments to meet each student's needs and equip students with the necessary skills, tools, technologies, and strategies to set goals, develop action plans, and monitor/report their own progress.

KEY INDICATORS	MEASURES
College and Career	The original District goal was to raise the total percentage of students meeting the SAT benchmark target in Evidence-Based Reading and Writing (EBRW) and Math by 10% over five years. The goal for the 22-23 school year is for the district to raise our percentage of students meeting or exceeding the state benchmark by 2% over the 21-22 school year.
Dual Degree Program	The District will provide the Board with a report on the progress of the Dual Degree Program and an end-of-year update on the first graduating class of students.
Post High School Education Enrollment	The annual report on post-high school student pursuits will be published on the District website after a presentation to the Board of Education.

# **GOAL TWO: Family/Community Engagement**

Provide opportunities and information for families and community members to support the district in achieving its mission and vision.

Strategy 3: We will design, implement and reflect on a two-way communication system to share expectations for families to participate and be advocates for their student's learning from birth through high school.

Strategy 4: We will utilize a data system to monitor progress and report district and school performance in an efficient, effective and timely manner.

KEY INDICATORS	MEASURES
Family Engagement in Education	During the 2022-2023 school year, each school will hold activities to engage parents in specific areas of student engagement, student achievement, and/or student social/emotional well-being.
Challenger Learning Center	During the 2022-2023 school year, the Board will be updated on the Challenger Learning Center and the District's long term plan for programming.
Family Satisfaction Survey	The 5 Essentials Survey will be administered to assess family satisfaction with District 200 during the 2022-2023 school year and results will be reported to the Board of Education.
Family Engagement Events	During the 2022-2023 school year, a district wide presentation will be provided to families on anxiety and coping strategies.
Family Engagement Events	During the 2022-2023 school year an informational presentation will be given on Social Media - "What do your kids know that you should?"

### **GOAL THREE: Learning Environment**

Provide a safe, challenging, engaging and supportive learning environment.

Strategy 5: We will take responsibility to ensure physical environments support high-quality teaching and learning, wellness and health, and energy efficiencies. Strategy 6: We will address the social and emotional needs of students to enhance engagement and positively impact academic performance.

KEY INDICATORS	MEASURES
Bullying	A committee will look at the issues of bullying in District 200 schools, our responses and recommendations for changes in our practices. Recommendations will be brought to the school Board.
Diversity, Equity, and Inclusion Practices	A committee will continue to review current diversity, equity and inclusion practices and recommendations will be made to the Board of Education on any revisions to current practice.
Sustainability	A full sustainability study will be conducted for District 200 buildings. The findings and next steps will be shared with the Board of Education during the 2022-2023 school year.
Family Satisfaction Survey	The 5 Essentials Survey will be administered to assess family satisfaction with District 200 during the 2022-2023 school year and results will be reported to the Board of Education.
Student Satisfaction	The 5 Essentials Survey will be administered to assess student satisfaction with District 200 during the 2022-2023 school year and results will be reported to the Board of Education.
Student Social Emotional Support with Pete Hall	During the 2022-2023 school year, the District will provide professional development on implementing trauma informed practices to support student and staff well being. The Board will be updated on the progress during the 2022-2023 school year.
Student Social Emotional Health	Students will be screened regarding their social emotional health and results will be shared with the Board of Education.
Staff Wellness	During the 2022-2023 school year, workplace wellness programming will be provided to all staff based upon interests indicated in the Staff Wellness Survey

### **GOAL FOUR: Exemplary Employees**

Cultivate a positive and productive working environment that attracts, develops and retains high-quality staff. Strategy 7: We will increase and improve internal communication and collaboration through the Professional Learning Community model.

Strategy 8: We will provide meaningful, research-based, consistent, ongoing professional learning to our exemplary employees to assist them to meet continuously changing demands.

KEY INDICATORS	MEASURES
Staff Satisfaction	The 5 Essentials Survey will be administered to assess staff satisfaction with District 200 during the 2022-2023 school year and results will be reported to the Board of Education.
Staff Retention	A report will be given to the Board of Education on staff retention during the 2022-2023 school year to monitor ongoing staff retention.
PLC Team Self-Assessment	A district-wide PLC survey will be administered to staff and the results will be reported to the Board of Education.
Staff Demographics Including Diversity, Licensure, Endorsements, Professional Degrees	A report will be made to the Board of Education on the number of staff members who have professional degrees, licensure, and endorsements during the 2022-2023 school year.
Professional Development Evaluations	An evaluation tool for professional development activities will be given and the results reported to the Board of Education during the 2022-2023 school year.

### **GOAL FIVE: Essential Resources**

Demonstrate effective and efficient business operations and ensure excellent stewardship of district resources.

Strategy 9: We will be proactive in forecasting and allocating financial resources to ensure the best possible educational program for our students while being mindful of our taxpayers.

KEY INDICATORS	MEASURES
Audit Findings	Report audit findings to the Board of Education and any remedies to be implemented that are necessitated by the findings during the 2022-2023 school year.
Bond Rating	Maintain the S&P rating of AA with a stable outlook for the 2022-2023 school year as measured by S&P.
Expenditures to Revenue Ratio	Maintain a positive expenditure to revenue ratio for the 2022-2023 school year.
Reserves (Cash on Hand)	Maintain a minimum of 25% cash on hand for the 2022-2023 school year.
Illinois Recognition for Financial Reporting	Maintain the financial recognition status from ISBE and improve long term debt indicator during the 2022-2023 school year.
Percent of Long-term Debt Remaining	Continue to systematically decrease the long term debt and not issue any new debt except in an emergency situation during the 2022-2023 school year.

### THE DISTRICT ENTITY

### **Legal Autonomy**

Illinois public schools are established and governed by the State of Illinois under the guidelines of The School Code of Illinois.

The present boundaries of the Community Unit School District No. 200 (District 200) and its Board of Education were legally established on July 19, 1969 after successful passage of a referendum that merged City of Woodstock District No. 72, Woodstock High School District No. 152, and Rural Woodstock District No. 10.

### Fiscal Independence

Illinois schools are fiscally independent and have legal authority to levy taxes, issue bonds, and incur debt. The School Code of Illinois requires school districts to adopt an annual budget before or during the first quarter of each fiscal year. Each school district is also required to certify annually on or before the last Tuesday in December, its certificate of tax levy with the respective county clerk.

### **District Size and Scope**

District 200 is located in northeastern Illinois, approximately 65 miles northwest of Chicago. The District covers over 110 square miles and serves the City of Woodstock, Village of Wonder Lake, Village of Bull Valley, Village of Greenwood, and portions of unincorporated McHenry County. The largest population included in District 200's boundaries is the City of Woodstock, whose 2016 special census population was 25,528 residents.

District 200 provides educational services for students in Pre-Kindergarten through age twenty-one. September 1<sup>st</sup> enrollment is 38 students higher than last year. This continues the recovery from the 288 student decrease during COVID19 and remote learning for all students. These numbers are very preliminary as of the printing of this document. Official enrollment will be available on October 1, 2022.

6-Day Enrollment

School	Grade Level	2021-2022	2022-23	Change
Clay Academy	1-12	52	72	20
Verda Dierzen Early Learning Ctr	PreK-K	651	704	53
Dean St. Elementary School	1-5	304	322	18
Mary Endres Elementary School	1-5	412	393	(19)
Greenwood Elementary School	1-5	279	288	9
Olson Elementary School	1-5	383	399	16
Prairiewood Elementary School	1-5	415	387	(28)
Westwood Elementary School	1-5	336	347	11
Creekside Middle School	6-8	722	736	14
Northwood Middle School	6-8	639	620	(19)
Woodstock High School	9-12	1,040	1,003	(37)
Woodstock North High School	9-12	920	912	(8)
Special Education	18-21 Learners	25	33	8
Total Enrollment		6,178	6,216	38

The District provides a full range of programs and services for all students. These programs include elementary and secondary course offerings, including general, vocational, and college preparatory curriculum. An extensive array of co-curricular and athletic activities are also offered to enhance the students' educational experience. The District provides a Therapeutic Day School, in addition to districtwide special educational services, gifted education, and an integrated technology education.

District 200 began offering its Dual Language program in 2004. The Dual Language program integrates native English and native Spanish speaking students for academic instruction, which is presented in both languages. The goal of dual language is for students to become bi-lingual, bi-cultural, and bi-literate. In the 2015-16 school year, the first class of District students, who completed the dual language program, graduated. The Dual Language program serves over 2,500 students, or approximately 40% of the student population.

Over the course of the last six school years, District 200 has made a considerable investment in several technology related initiatives that focus on developing 21<sup>st</sup> century learning skills at all grade levels. Specifically, the district has provided Chromebooks, or tablet computers, to all students in grades K-12. The devices have continued to build on digital programs and curricula which first began at the elementary level in the 2015-2016 school year and now are incorporated in additional curricular areas the middle and high school levels. A Learning Management System (LMS) for students to access digital classroom materials in an organized and structured environment has been implemented and is use in grades K-12.

Since the 2018-19 school year the following initiatives have been implemented:

- All sixth, seventh, and eighth graders have begun using the Collections Literacy Series at the Middle School level. This program combines the study of literature with the development of reading skills. In the 2019-20 school year a supplemental writing program, Units of Study was integrated to provide added writing instruction throughout the course of the school year.
- The implementation of the GoMath digital math curriculum at all elementary Schools. This program encompasses computations, numeracy skills, and real-life modeling of math and in subsequent years was expanded to all District 200 elementary schools.
- The implementation of the Everyone Reads Program for second and third graders reading at below grade level. Everyone Reads is a reading intervention held for one-hour after school four days per week to improve and strengthen reading skills.
- All elementary schools utilize ReadyGen as their digital literacy curriculum. A focus
  on phonics instruction at the K thru 3<sup>rd</sup> grade levels was implemented for the 202021 school year, with interventions in place to support students not at grade level,
  including the Everyone Reads program.
- At the high school level, the district continues to offer Advanced Placement (AP) and Dual Credit (DC) classes to all students while encouraging and supporting underrepresented students to take part in AP/DC coursework. Starting in the 2019-20 school year District 200 expanded the partnership with McHenry County College (MCC) to offer additional dual credit course and began its first cohort of

students in the Dual Degree Program. This program and the "12 in 200" initiative encourages students to earn college course credit through AP/DC courses while enrolled in high school. As of the 2022-23 school year, District 200 offers 31 AP courses and 36 DC courses.

- A new math curriculum called College Preparatory Mathematics (CPM) was adopted during the 2019-20 school year and implemented in Algebra and Geometry during the 2020-21 school year. This curriculum focuses on problem based lessons structured around core ideas and develops strong math discourse during collaborative discussions. This program was rolled to Algebra II during the 2021-22 school year. In the 2022-23 school year, the CPM Algebra I curriculum was implemented into the Algebra I Block course.
- A social-emotional curriculum called Second Step is taught at all elementary schools. A social emotional curriculum called Character Strong is utilized at both middle schools. These curriculums helps to provide and create safe and supportive learning environments.
- Students in grades K-5 receive WIN (What I Need) time 30 minutes daily. Students receive intervention, enrichment, or challenge corps depending on their individual needs.
- During the 2020-21 school year the district implemented intervention curriculums to meet individual student needs at all levels and expanded the Everyone Reads program to 3<sup>rd</sup> grade students. In the middle/high schools new Blended Math courses for slightly below grade level students were implemented as supplementary math courses.
- In 2021-22 District 200 implemented blended learning instruction in specific courses at each high school. Blended learning is a style of education that combines online and face-to-face instruction to allow students some control over the path, place, and pace of learning.

### BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

### **Basis of Accounting**

Basis of accounting refers to the timing of recognition of revenues and expenditures in the accounts and in the financial statements. The District's budget is prepared and the District's books are maintained on the cash basis of accounting. Under this basis, certain revenues and related assets are recognized when received rather than when susceptible to accrual or earned, and certain expenditures are recognized when disbursed as determined by the date of the check rather than when the obligation is incurred. This is an acceptable method in accordance with Chapter 122, Paragraph 17-1 of the Illinois Revised Statutes.

The accounting policies of the District are in conformity with Generally Accepted Accounting Principles (GAAP) of the United States of America as applicable to local education agencies. The accounting system is organized and operated on the basis of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures as appropriate. The accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The district maintains individual funds required by the Illinois State Board of Education (ISBE).

These funds are grouped as required for reports filed with the ISBE. District resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and means by which spending activities are controlled. The following summarizes the fund types and account groups used by the District:

### **Governmental Fund Types**

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the District's governmental fund types:

**General Fund** – The General Fund consists of the *Educational Fund*, the *Operations & Maintenance Fund*, and the *Working Cash Fund*. These three funds are used to account for the revenues and expenditures which are used in providing education in the District. The General Fund accounts for all financial resources except those required to be accounted for in other funds. Included in the *Educational Fund* is the District's food service operation, Kids Club operation, and Challenger Center operation. All three of these funds' operations are self-supporting activities; however, measurement of profit and loss is not an objective. The *Educational Fund* also includes the *Grants Fund* which is separated to specifically account for local, state and federal grants and new for the 2020-21 school year is the Activity Funds' Fund which accounts for funds managed by a student body under the direction of a staff member.

**Special Revenue Funds** – Special Revenue Funds, which includes the *Transportation Fund*, the *Municipal Retirement Fund*, and the *Tort Immunity Fund* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for those specified purposes. The *Municipal Retirement Fund* also includes the *Social Security/Medicare Fund* which is separated to more accurately account for each fund's unique expenditures.

**Debt Service Fund** — The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Since there are no legal requirements on bond indentures which mandate that a separate fund be established for each bond issue, the District maintains one Debt Service Fund for all bond issues. However, each of the District's separate bond issues are accounted for separately within the Debt Service Fund and have their own fund balance.

Capital Projects Funds — Capital Project Funds accounts for financial resources to be used for the acquisition or construction of major capital facilities. There are three independent funds that make up the Capital Projects Funds — the Capital Projects Fund used to account for any construction or renovation projects; the Developer Impact Fees Fund used to account for all developer impact fees received from new home developments; and the Fire Prevention & Safety Fund used to account for financial resources to be used for authorized fire prevention and safety construction projects.

### **Fiduciary Fund Types**

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals or private organizations.

### System of Classifying Revenues and Expenditures

**Revenues** for the District are classified by source within a fund. Revenues are grouped into major categories. The categories, with examples of major revenue sources are:

Local: Property Taxes

Corporate Personal Property Replacement Taxes (CPPRT)

**Tuition** 

Admissions/Fees

Interest

Food Services Sales

State: General State Aid/Evidence Based Funding

Special Education Categoricals (Reimbursements)

Grants

Federal: Grants

**Expenditures** are classified by fund, function, object, location, and program as per the <u>Illinois Program Accounting Manual for Local Education Agencies</u>. The following describes each classification:

**Function** – the action or purpose for which a person or thing is used or exists. The function number includes the activities or actions which are performed to accomplish the objectives of the school district. There are six broad function categories, each of which can be further subdivided into sub-functions:

1000's – Instruction 2000's – Support Services 3000's – Community Services 4000's – Non-Program Services 5000's – Debt Services 6000's – Contingency

**Object** – the product or service obtained as the result of a specific expenditure. There are eight object categories, each of which can be further subdivided into sub-objects:

100's – Salaries 200's – Employee Benefits 300's – Purchased Services 400's – Supplies and Materials 500's – Capital Equipment 600's – Dues & Fees, Other 700's – Transfers 800's – Tuition

The District maintains fifteen individual, self-balancing funds. During the 2020-2021 fiscal year all of these funds will be utilized. The primary presentation of expenditures in this document is by function and/or object. Supplemental expenditure information is also presented throughout this document.

### MANAGEMENT OF THE BUDGET

The budget serves many purposes. It is a prerequisite for spending funds and provides financial information for the district's use as well as the local community and state and federal government agencies. It justifies the levy of property taxes and classifies revenues and expenditures. **First, a budget is a spending plan, not a commitment to spend.** It must be flexible during the year to accommodate unforeseen increased/decreased expenditures and/or increased/decreased revenues from those used in the preparation of the budget. A budget is prepared at a point in time utilizing the best information available at that time and is subject to change with the passage of time. As time passes, it will be logical to make changes in the parameters and assumptions used in the development of the budget. Changes do not necessarily mean that errors were made previously, but rather that with the passage of time better information is available and changes may be necessary.

School districts in Illinois have a fiscal year of July 1 through June 30. This means a budget which is prepared on a cash basis of accounting is to include the revenues and expenditures that are expected to occur from July 1 of one year through June 30th of the following year. The 2022-2023 school year is referred to as fiscal year 2023 (FY23) because the fiscal year will end on June 30, 2023.

The preparation of a budget is ongoing and is not a static process. The closer the date comes to the point in time when the budget is finally adopted, per State law by September 30th, the more accurate the information can be. District 200 Board Policy controls the budget development process that begins in December the year prior to the September 30th adoption of a final budget. The 2022-23 preliminary budget began in December, 2021 and was presented to the Board of Education in August 2022 for final adoption on September 27, 2022.

The following budget and fiscal management policies of the Board of Education guide the preparation and administration of the District's 2022-2023 budget.

### **Budget Management Policy**

The Superintendent is responsible for the District's fiscal and business management. The Superintendents' executive limitations regarding budget management are contained within the Board of Education Policy. This responsibility includes budgeting in any fiscal year shall not deviate materially from Board priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

Accordingly, the Superintendent may not cause or knowingly condone budgeting which:

- A. Contains too little information to enable credible projection of revenues and expenses, cash flow, and disclosure of planning parameters and assumptions.
- B. Plans the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period.
- C. Endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve ends in future years.
- D. Does not include a contingency amount in each of the three operating funds.

### **Budget Development Process**

The budget development process is a leadership, planning and communication tool for the school board and administration. It is an annual opportunity to bring together the district's instructional and support programs with the resources available to underwrite them and make decisions to increase or decrease resources to specific programs and services. Per Board of Education Policy 4:10, the budget development process begins with the preparation of a budget calendar. This calendar may be revised periodically throughout the year to adjust for new information relative to revenues and/or expenditures and Board of Education meeting availability.

The next step is to discuss and approve the budget parameters and assumptions to be used in developing the budget. These assumptions and parameters are the heart of the budget. The assumptions used will drive the numbers reported in the budget for both revenues and expenditures. The parameters and assumptions are not static and change as time passes and new information becomes available from the county and the State. Many of the revenues are not within the direct control of the District. The Board and administration make rational assumptions based upon past practice, current conditions, conversations with local and state agencies and general economic conditions in the State and country.

Once the property tax levy has been approved in December, meetings with the Administrative Leadership Team commence in order to prioritize programs and their subsequent costs. These meetings typically last through February and include discussions on staffing levels and available grant funding. Changes in staffing levels are extremely important to the budget development process since over 88% of all operating costs are staff related. In addition, State laws require notifications of Reduction In Force (RIF) to take place at least 30-60 days prior to the end of the school year. Consequently, the preliminary budget must be finalized in early March in order to meet State mandated requirements.

A Budget Workshop can be scheduled in the spring when a Preliminary Budget is presented to the school board. The Board may request changes to the Preliminary Budget. Once any changes are made, the Preliminary Budget becomes the basis for the Tentative Budget. Changes to the Preliminary Budget usually occur between April and August based on updated information received on projected revenues, enrollment changes, benefit changes, and expenditures. These changes are reported to the school board at the Tentative Budget presentation. Only minimal changes occur between the August Tentative Budget presentation and the Final Budget adoption in September. District 200 uses a three-stage process to develop the budget:

- 1. A Preliminary Budget prepared and presented in the Spring
- 2. A Tentative Budget prepared and presented in August
- 3. A Final Budget prepared and presented in September

	202	22-2023 BUDGET DEVELOPMENT CALENDAR
DATE	GROUP	PURPOSE
11/16/21	BOE	Determine 2021 tax levy
12/14/21	BOE	Approve 2021 tax levy. Approve 2022-23 budget development calendar, budget parameters and assumptions for 2022-23 through 2024-25, and a resolution designating individuals responsible to prepare the tentative FY23 budget
08/23/22	BOE	Budget update on all funds and approve tentative budget, place budget on public display and schedule public hearing
08/24/22	Publication	Public notice for budget hearing at least 30 days prior to 9/27/22 Board meeting.
09/27/22	BOE	Discuss final budget, conduct public hearing, and approve final budget.

### **Budget Adoption Process**

The Board of Education is required to annually adopt a budget for the operation of the District before or during the first quarter of each fiscal year (September 30). The Board is also required by law to conduct a public hearing to receive input from its citizenry regarding the budget. The hearing date, place, and time must be published in the local newspaper at least 30 days prior to the hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing. At the public hearing, the proposed budget shall be reviewed and the public shall be invited to comment and/or question the Board of Education.

The adoption of the budget shall be by roll call vote. The resolution adopting the budget shall be incorporated into the meeting's official minutes. The certified copy of the budget resolution (ISBE School District Budget Form 50-36) and an estimate of revenues by source anticipated to be received in the following year (certified by the District's Chief School Business Official) must be filed with the county clerk within 30 days of the adoption of the budget. In addition, Parts III and IV of ISBE Form 50-36 must be filed with the Regional Office of Education by October 15. The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

### **Budget Implementation**

Once the budget is adopted, it becomes the fiscal management tool for administering and controlling expenditures. The Board of Education expects its administrative staff to operate the school district within the established budget. The Superintendent is responsible for implementing the District's budget and shall provide the Board of Education with a monthly financial report and a quarterly review of the budget. Budgeted amounts can be transferred to other line items within the same fund. These transfers can be made up to 10% of the total of that fund. The total amount budgeted as an expenditure in each fund is the maximum amount which may be expended.

The Board of Education shall act on:

- All expenditures:
- All transfers from one fund to another; and

All expenditures which are to be charged to a contingency account.

The Administrative Leadership Council, comprised of central office administrators and building principals, are the budget managers in District 200. They are accountable for the management of the financial resources assigned to them. Each of the budget managers are authorized to approve the expenditure of funds within their respective responsibility area, provided that funds are expended in accordance with District purchasing procedures and all legal requirements.

All purchase orders are forwarded to the Business Office to verify availability of funds, proper account coding, and compliance with legal purchasing procedures. All bid awards and contracts must be approved by the Board of Education prior to commitment of any expenditure. The Business Office monitors the budget to actual expenditures in order to control costs and to insure against overspending.

Another important component in the District's financial control and reporting system is the utilization of encumbrances. Encumbrances are obligations in the form of purchase orders, contracts, and other commitments for the expenditure of monies. The purpose of an encumbrance is to recognize obligations as soon as commitments are made. Encumbrances prevent over-expenditures and help to control the budget. For budgetary purposes, appropriations lapse at the end of the fiscal year and any outstanding encumbrances are rolled forward and paid from the new fiscal year appropriation.

### **Capital Budget Development Process**

Each year Administration reviews the Long-Range Facilities Plan, a comprehensive report of interior needs, exterior needs and past accomplishments for each district-owned building. Discussions and meetings with the Director of Buildings and Grounds, maintenance staff, principals, and central office administrators are held before the fiscal year ends in order to determine the district's most urgent needs. The Long-Range Facilities Plan is then re-prioritized and updated in order to best meet the needs of the district. This report drives the repairs and maintenance projects for the current school year.

Unfortunately, funding for all of the items listed in the Long-Range Facilities Plan is not always available. Small repair and maintenance work can usually be accommodated out of the Operations & Maintenance Fund budget. More expensive items require the need to borrow funds, develop and seek state approval of life safety amendments, or find grants that can be used for such purposes. Each year it is a juggling act to provide for the necessary maintenance to keep the District's buildings in good repair and to fund these projects. Many times the maintenance work is deferred until funds become available.

Large-scale projects or major renovations require extensive study by the Board of Education and community. These projects can take from two to five years to accomplish and are contingent upon community referendum approval to issue debt to pay for these projects. The District will adhere to the following guidelines for all capital improvement projects:

• The District will budget for major capital projects in accordance with the priorities of the Board of Education.

- The District will coordinate development of all capital improvement budgets with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budgets.
- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- The District will determine the least costly financing method for all new projects.
- The District will monitor monthly the financial activity of the capital projects comparing the budgeted funds to reduce cost overruns.
- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.

### **Accounting and Auditing**

The accounting system will follow Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). All reporting formats used for the Annual Financial Report (AFR) and the Annual Budget will be consistent with the Illinois Program Accounting Manual for Local Educational Agencies.

At the end of each fiscal year, an independent certified public accounting firm will perform an audit of the District's books and will issue their opinion on the District's financial statements. A complete and detailed written audit report will be provided to each Board of Education member and to the Superintendent. On or before October 15<sup>th</sup> the audit report will be submitted to the Regional Office of Education in accordance with legal requirements.

On an annual basis, the District will seek to receive a Certificate of Excellence in Financial Reporting from the Association of School Business Officials International. Thus far the District has received the Certificate of Excellence in Financial Reporting for the school years ending June 30, 2000 through June 30, 2021.

### **Debt Management Policies**

The Chief Financial Officer shall provide notice to the Board of Education of the District's need to borrow money, i.e. tax anticipation warrants, working cash fund bonds, health life safety bonds, construction bonds, refunding bonds, and other evidence of indebtedness.

When making recommendations, the Chief Financial Officer shall utilize the following practices:

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will maintain communication with bond rating agencies regarding its financial condition and seek to obtain the most favorable rating.

- The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.
- The District will continually evaluate outstanding debt to determine if refunding of older issues would be more favorable.

In addition to long-term debt, the District periodically enters into capital lease/installment purchases of equipment. Currently the District is making such payments on photocopiers, and technology equipment.

### **Fund Balance and Reserves**

To maintain and protect the long-term financial capacity of the district, the Board of Education will not adopt budgets where expenditures exceed the combination of revenues and fund balance. Board Policy 4:20 seeks to maintain year-end fund balances no less than the range of 20%-25% of the annual expenditures in each fund. As of July 1, 2022, the District has a fund balance of over \$40 million in the three operating funds, the working cash fund, and the IMRF/Social Security funds (after early taxes are removed) resulting in a 44.9% fund balance to revenues ratio. The goal of the District is to avoid deficit spending and to maintain positive fund balances and reserves.

### Personnel Budget

Approximately 83% of all 2022-2023 operating fund expenditures are attributable to employee salaries and benefits. The allocation of certificated teaching staff in schools is determined by trying to maintain the targets for class size at various grade levels as established by the Board of Education. The number of teacher associates is determined by program instructional needs and to meet Individualized Educational Plans (IEP) of special education students. Changes in staffing levels occur annually based upon student need, available funding, and curriculum and programmatic needs.

### **Revenue and Investments**

The Chief Financial Officer is responsible for making all claims for property tax revenue, state aid, special education reimbursements, special state funds for specific programs, and federal funds. In addition, the Chief Financial Officer is responsible for collecting all local fees and payments.

Funds not required for current operations will be invested. Investments will be made under the supervision of the Chief Financial Officer and in accordance with Board of Education policies and state laws. District 200 currently utilizes the services of the PMA Financial Network, Inc. to competitively place its investments.

The District's investment activities are governed by Board of Education Policy 4:30 as follows:

- **Safety of Principal** Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
- Liquidity The investment portfolio shall provide sufficient liquidity to pay district
  obligations as they become due. In this regard, the maturity and marketability of
  investments shall be considered.
- Rate of Return The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
- **Diversification** The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

The Chief Financial Officer shall submit to the Board of Education and the Superintendent a monthly investment report which shall include information regarding securities in the portfolio by class or type, book value, income earned, and market values as of the report date. Generally accepted accounting principles shall be used for valuation purposes. The report shall indicate any areas of policy concern and planned revision of investment strategies.

### **Risk Management**

District 200 has purchased insurance through risk pools. Risks covered include general liability, workers' compensation and other. On July 1, 2001 the District joined the Collective Liability Insurance Cooperative (CLIC) for the District's property and casualty insurance, and educators' legal liability insurance coverage. CLIC was established in 1983 and is a cooperative specializing in school district risk management programs for 185 property/casualty members and 147 workers' compensation members.

On July 1, 2003 the District joined CLIC's workers' compensation pool. Each member district has a financial responsibility for annual membership contributions, which are calculated to provide for administrative expenses, specific and aggregate excess insurance coverage, and the funding of a portion of anticipated losses and loss adjustment expenses which will be borne directly by the membership. The losses and loss adjustment expenses to be borne by the membership are those that must be incurred prior to the attachment of excess insurance coverage.

The District also operates a self-insurance program for medical and dental coverage for employees. The plan is funded through District and employee contributions, and expenditures are incurred when claims are paid. The District liability will not exceed \$125,000 per employee as provided by stop loss provisions from private insurance companies.

### **Transfer of Funds**

Interfund loans and transfers within funds shall be made only with Board of Education approval and in compliance with Illinois School Code. The Board of Education shall be informed of the repayment of all such interfund loans and transfers.

Woodstock Community Unit School District No. 200 Budget Planning Parameters and Assumptions

	ACTUAL 2018-2019	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL/EST 2021-22	PROJECTED 2022-23	PROJECTED 2023-24	PROJECTED 2024-25
Balanced budget with expenditures not exceeding funds available by combining projected revenues and fiscal year beginning fund balance less early taxes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
<ol> <li>Increase in district's equalized assessed valuation, some attributable to reassessments and some to growth Total E.A.V. will be: Tax Levy Year</li> </ol>	5.60% reassess .43% growth 803,505,670 2017	4.35% reassess .73% growth 844,268,297 2018	5.54% reassess 1.15% growth 900,816,134 2019	3.76% reassess .649% growth 940,513,949 2020	3.88% reassess 1.3% growth 989,207,877 2021	2.50% reassess .75% growth 1,021,357,133 2022	2.50% reassess .75% growth 1,054,551,240 2023
3. Consumer Price Index used in tax cap formula	2.1% Calendar 2016	2.1% Calendar 2017	1.9% Calendar 2018	2.3% Calendar 2019	1 <b>.</b> 4% Calendar 2020	4.5% Calendar 2021	2.0% Calendar 2022
4. Collection rate for taxes	%9 <b>.</b> 66	%2.66	98.5%	%8'66	%5'66	%5'66	99.5%
5. Student enrollment Pre-K-12 (future year projections based on Forecast5 live births data)	6,374	6,357	6,047	6,191	6,152	6,046	6,046
6. Evidence Based Funding (formerly Gen State Aid)  FY17 General State Aid Claim  FY17 Special Education Personnel Claim  FY17 Special Education Extraordinary Claim  FY17 Special Education Summer School Claim  FY17 & FY18 Transitional Bilingual Education Grant  Tier II Funding  Evidence Based Funding Total	\$15,871,097 \$1,852,070 \$835,172 \$41,261 \$492,311 \$1,113,539 \$20,205,450	\$15,870,056 \$1,852,070 \$835,172 \$41,261 \$492,347 \$1,862,144 \$20,953,050	\$20,953,050	\$20,953,050	\$20,953,050	\$20,953,050	\$20,953,050
7. Special Education & Transportation Categorical Aid	\$3,357,870	\$3,652,275	\$3,515,000	\$3,250,000	\$3,250,000	\$3,250,000	\$3,250,000
Special Education Private Facility Claim Special Education Orphange Claim Regular Transportation Claim Special Education Transportation Claim	\$135,728 \$157,635 \$2,519,236 \$545,271	\$195,799 \$164,614 \$2,657,409 \$634,454	\$125,000 \$125,000 \$2,600,000 \$665,000	\$125,000 \$125,000 \$2,400,000 \$600,000	\$125,000 \$125,000 \$2,400,000 \$600,000	\$125,000 \$125,000 \$2,400,000 \$600,000	\$125,000 \$125,000 \$2,400,000 \$600,000
8. Only the dollar equivalent of one year's taxes will be budgeted as available revenue to underwrite expenditures	Yes	Yes	Yes	Yes	Yes	Yes	Yes
9. Changes in the premiums for employe insurance: Health Insurance Rates Dental Insurance Rates	6.00% 0.00%	7.00%	0.00%	6.00% 0.00%	%00.0 0.00	6.00%	6.00% 0.00%
10. Budget parameters and assumptions will change	Yes	Yes	Yes	Yes	Yes	Yes	Yes

### FINANCIAL SECTION

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

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COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### THE CONCEPT OF FUND ACCOUNTING

Illinois school districts are required to use the <u>Illinois Program Accounting Manual for Local Education Agencies</u> as issued by the Illinois State Board of Education. This document establishes the common means to be used by school districts for their accounting systems in order to standardize the reporting of information to the Illinois State Board of Education. Standardization of accounting and reporting facilitates the comparison between and among school districts in the state. These requirements make the accounting systems for schools unique and somewhat different from regular business accounting.

There are multiple funds that must be used in the accounting system. Specifically stated, a fund is an independent fiscal and accounting entity, requiring its own set of self-balancing books, in accordance with special regulations, restrictions and limitations that earmark each fund for specific activity or for attaining certain objectives. One can think of the multiple funds of a school district as if they were individual subsidiary corporations owned by a parent corporation. Each fund must operate on its own and keep its accounting records separate from each other.

In a school district, the loaning of funds from one fund to another is allowed between some of the funds but not among all funds. This can facilitate the internal borrowing of money in order to meet cash flow needs, <u>interest free</u>, before the district has to borrow from outside sources incurring interest cost. However, just as in a business, what is loaned must be repaid eventually.

The <u>Illinois Program Accounting Manual for Local Education Agencies</u> provides for a maximum of nine separate funds. These funds are the educational fund, the operations and maintenance fund, the debt service fund, the transportation fund, the municipal retirement/social security fund, the capital projects fund, the working cash fund, the tort immunity/judgment fund and the fire prevention and safety fund.

In order to provide more detail, control, and separation of data, District 200 further differentiates the Educational Fund into five additional funds for local accounting purposes. These four funds are combined into the Educational Fund when reporting information to the Illinois State Board of Education. District 200 uses Fund 11 to account for the Food Services program, Fund 14 to account for all Grant financial activity, Fund 16 to account for the before and after school Kids Club program, Fund 17 to account for the Challenger Center, and Fund 18 to account for the newly required student Activity Funds of the district.

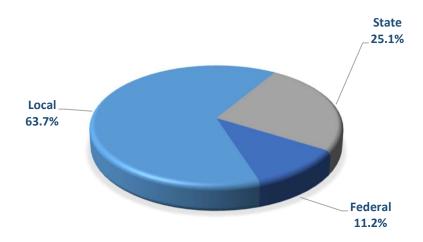
District 200 separates Fund 50 into two funds. This allows the district to account for all transactions associated with federally required payroll deductions for Social Security and Medicare separately from transactions associated with the Illinois Municipal Retirement Fund (IMRF), as per IMRF's recommendation.

District 200 uses Fund 61 to account for all transactions associated with Developer Impact Fees. This fund is combined with the Capital Projects Fund for state reporting purposes and the official budget.

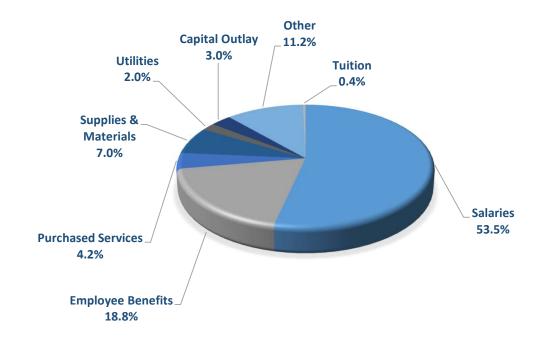
The definition and explanation of the funds are described at the beginning of each fund's financial data. In addition, charts indicating each funds' revenues, expenditures, and fund balances are included for the past four years and the current budget. These charts help to show financial trends and the overall health of each fund independently.

### ALL FUNDS COMBINED 2022 - 2023 BUDGET

### **TOTAL REVENUE - \$114,168,896**



### **TOTAL EXPENDITURES-\$118,340,910**



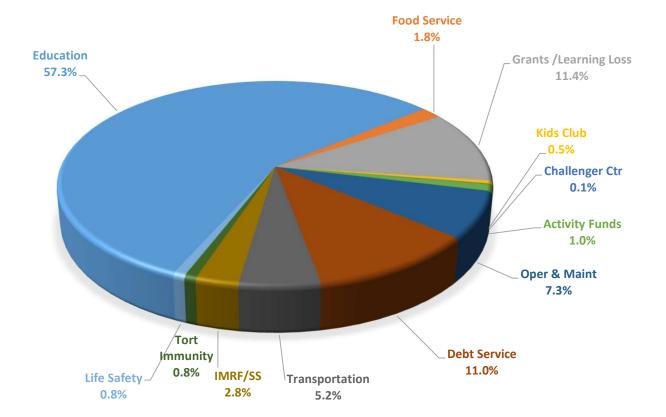
### ALL FUNDS COMBINED

								2022-2023 BUDGET	UDGET									
	10 EDUCATION FUND	11 FOOD SERV	14 GRANTS FUND	16 KIDS CLUB C	17 18 CHALLENGER ACTIVITY FDS FUND Fund	18 ACTIVITY FDS Fund	20 OP & MAINT FUND	30 DEBT SERV Fund	40 TRANS	50 IMRF Fund	51 SS/MED	61 DEVIMPACT V Fund	70 WRKG CASH T	80 TORT IMM L	90 LIFE SAFE FUND	TOTAL	2021-22 TOTAL	% OF
REVENUES:																	l	
Property Taxes	41,491,500			,			6,945,744	7,960,585	1,786,048	1,141,087	1,662,018		396,900	692,769	922,792	62,976,443	60,754,502	3.66%
Tuition	3,130,000							- '		7+0,,04	000,00					3,130,000	3,130,000	%00.0 0.00%
Interest	20,000	100	•		20		10,000	4,390	7,000	800	1,200	20	2,000	300	200	79,390		-77.92%
Activities	237,000			. 000	100,000		' 0	,				- 0				337,000	337,000	0.00%
Fees Food Service Sales	000,000	931,200		- 443,000			- 23,000		20,000							931,200	931,200	0.00%
Building Rentals	304 000		79 987		30 000	1 200 000	34,000		- 000							34,000	25,000	36.00%
Total Local	46,280,500	931,300	79,987	443,000	130,050	1,200,000	7,738,744	8,464,975	1,843,048	1,593,529	1,753,218	250,050	401,900	690,079	923,292	72,703,662	69,678,983	4.34%
State: General State Aid	21 243 478			•			839 000									22 082 478	20.953.050	5.39%
Categoricals	310,000				•		95,000		3,550,000		•					3,955,000	3,385,000	16.84%
Grants/State Reimbursements  Total State	21,553,478	000,6	2,477,951	120,000			934,000		3,550,000							28,644,429	2,487,481	4.80%
Federal: Grants/End Reimbursements	650 000		10 942 062	,		,		ı		,				,		12 R20 R05	14 446 803	-11 26%
Total Federal		1,228,743	10,942,062													12,820,805		-11.26%
TOTAL BEVENIES	68 483 978		13 500 000	563 000	130 050	1 200 000	8 672 744	8 464 975	5 393 048	1 593 529	1 753 218	250.050	401 900	670 069	923 292 4	114 168 896	110 951 317	2 90%
	Ш	-	200,000,01	200,000	20,00	000,004,1	3,012,11	0,101,01,0	0,000,0	-	2001	200,000	200,101	ı	1	2000	, , , ,	8:30
EXPENDITURES: Salaries Employee Benefits	49,609,595 14,816,328	1,008,077	5,824,955	345,360	5,000		3,251,725		3,253,882	1 638 227	- 1 663 218					63,350,594	62,709,232	1.02%
Purchased Services	1,085,370	13,250	791,907	43,600	17,200	200,000	828,001	10,000	689,573				•	918,532	20,000	4,947,433	4,766,056	3.81%
Supplies & Materials Utilities	1,571,659	854,028	3,378,112	24,740	25,850	000'009	817,786		1,056,000							8,328,175	8,485,371	-1.85%
	196,800	10,000	1,134,106	' 6	5,000	100,000	677,000	' ' '	545,000	•		•	,	•	873,292	3,541,198	2,403,872	47.31%
Other	85,455	3,500	124,902	700	20,000		2,384	13,000,588	000,1							13,238,029	13,175,070	0.48%
TOTAL EXPENDITURES	67,	2,169,043	13,500,000	563,000	130,050	1,200,000	8,672,744	13,010,588	6,172,010	1,638,227	1,663,218			918,532	923,292 1	118,340,910	115,730,878	2.26%
REVENUES OVER/(UNDER) EXPENDITURES	703,771	,	,					(4,545,613)	(778,962)	(44,698)	90,000	250,050	401,900	(248,463)		(4,172,014)	(4,779,561)	
   OTHER FINANCING SOURCES (USES):	(USES):																	
Transfers In Transfers Out	(4.550.000)							4,800,050				(250,050)				4,800,050	2,530,000 (2,530,000)	
TOTAL OTHER FIN SOURCES								4,800,050				(250,050)						
NET CHANGE IN FUND BAL	(3,846,229)	•		٠		٠		254,438	(778,962)	(44,698)	000'06	•	401,900	(248,463)		(4,172,014)	(4,779,561)	
<b>BEGINNING FUND BALANCE</b>	53,139,202	500,154	(1,102,612) (106,229)	(106,229)	(204,620)	982,219	7,161,108	4,468,902	5,023,011	838,095	1,277,618	28,853	5,038,991	945,832 1,	1,047,033 7	79,037,557	67,209,836	
ENDING FUND BALANCE	49,292,973	500,154	(1,102,612) (106,229)	(106,229)	(204,620)	982,219	7,161,108	4,723,340	4,244,049	793,397	1,367,618	28,853	5,440,891	697,369 1	1,047,033	74,865,543	62,430,275	
LESS EARLY TAXES	(22,116,162)	٠	•	٠		,	(3,695,269)	(4,233,769)	(950,200)	(607,100)	(884,217)	٠	(211,167)	(356,350)	(490,934) (33,545,168)		(27,674,246)	
ADJ ENDING FUND BAL	27,176,811	500,154	(1,102,612) (106,229)	(106,229)	(204,620)	982,219	3,465,839	489,570	3,293,849	186,297	483,401	28,853	5,229,724	341,019	556,100 4	41,320,375	34,756,029	
% of Fund Bal to Total Exp	40.1%	23.1%	-8.2%	-18.9%	-157.3%	81.9%	40.0%	3.8%	53.4%	11.4%	29.1%			37.1%	60.2%	34.9%	30.0%	

#### WOODSTOCK CUSD NO.200 2022-2023 BUDGET CHANGES

Debt Service abatement Revised Interest reflecting current market	(\$5,000,000) (\$280,085)
Included / Carried over ESSER Federal Grant funds Reviewed CPPRT Receipts Revised GSA receipts based on updates from State	\$6,710,811 \$1,030,000 \$ 500,000

# EXPENDITURES BY FUND 2022-23 BUDGET



	Budget	Budget	Increase / (I	Decrease)
	2021-22	2022-23	Amount	%
Education	65,125,799	67,780,207	2,654,408	4.1%
Food Service	2,135,300	2,169,043	33,743	1.6%
Grants	14,900,000	13,500,000	(1,400,000)	-9.4%
Kids Club	563,025	563,000	(25)	0.0%
Challenger Ctr	135,000	130,050	(4,950)	-3.7%
Activity Funds	1,200,000	1,200,000	-	0.0%
Oper & Maint	7,850,506	8,672,744	822,238	10.5%
Debt Service	13,003,033	13,010,588	7,555	0.1%
Transportation	5,668,685	6,172,010	503,325	8.9%
IMRF/Soc Sec	3,308,158	3,301,444	(6,714)	-0.2%
Capital Projects	-	-	-	0.0%
Tort Immunity	887,117	918,532	31,415	3.5%
Life Safety	954,255	923,292	(30,963)	-3.2%
	115,730,878	118,340,910	2,610,032	2.26%

# WOODSTOCK CUSD NO. 200

# JULY 1, 2022 BEGINNING FUND BALANCES BY FUND

(Unaudited)

	10	1	14	16	17	18	20	30	40	20	51	09	61	70	8	06	
	EDUC	FD SERV	GRANTS	EDUC FD SERV GRANTS KIDS CLUB CHALL CTR ACT FUNDS O&M DEBT SER TRANS	HALL CTR A	CTFUNDS	O & M	DEBT SER	TRANS	IMRF	SS/MED	CAP PROJ	DEV IMP	SS/MED CAP PROJ DEV IMP WRK CASH TORT LIFE SAFE	TORT	LIFE SAFE	TOTAL
7/1/21 Beg Fund Balance 52,449,476 (59,044) (1,027,162) (177,449) (284,655)	52,449,476	(59,044)	(1,027,162)	(177,449)	(284,655)	807,597	6,276,877	807,597 6,276,877 4,059,844 5,216,011 734,855 1,123,137	5,216,011	734,855	1,123,137		28,838	28,838 4,629,999	1,060,986	519,597	75,358,906
Revenues	Revenues 69,519,722 2,601,572 7,736,407 480,137	2,601,572	7,736,407	480,137	120,477	966,460	8,023,119	966,460 8,023,119 13,411,591 5,453,526 1,594,529 1,736,375	5,453,526	1,594,529	1,736,375	٠	195,488	408,992	669,604	924,549	924,549 113,842,549
Expenditures	Expenditures (68,829,996) (2,042,373) (7,811,857) (408,917) (40,443)	(2,042,373)	(7,811,857)	(408,917)	(40,443)	(791,837)	(7,138,888)	(791,837) (7,138,888) (13,002,533) (5,646,526) (1,491,289) (1,581,894)	(5,646,526)	(1,491,289)	(1,581,894)		(195,473)		(784,758)	(784,758) (397,113) (110,163,897)	110,163,897)
6/30/22 End Fund Balance 53,139,202 500,154 (1,102,612) (106,229)	53,139,202	500,154	(1,102,612)		(204,620)	982,220	7,161,108	982,220 7,161,108 4,468,902 5,023,011 838,095 1,277,618	5,023,011	838,095	1,277,618		28,853	28,853 5,038,991	945,832	945,832 1,047,033 79,037,558	79,037,558
Less Early Taxes (22,116,162)	(22,116,162)	,	ı				(3,695,269)	(3,695,269) (4,233,769) (950,200) (607,100) (884,217)	(950,200)	(607,100)	(884,217)			(211,167)	(356,350)	(211,167) (356,350) (490,934) (33,545,168)	(33,545,168)
6/30/22 Adj Fund Balance 31,023,040 500,154 (1,102,612) (	31,023,040	500,154	(1,102,612)	106,229)	(204,620)	982,220	982,220 3,465,839	235,133	235,133 4,072,811 230,994 393,401	230,994	393,401		28,853	28,853 4,827,824	589,482	556,099 45,492,389	45,492,389
	(0.451)								(0.721)								

NOTE:
School District 200 subtracts taxes received in May and/or June of the prior fiscal year from the ending fund balance in order to have a more concise picture of how each year's School District 200 subtracts tax levy, payable in 2022 (usually two installments due in June and September), is used to fund the 2022-23 school year. If any taxes are received prior to the beginning of the 2022-23 school year (July 1, 2022), these taxes are subtracted from the ending fund balance in this document only. The actual ending fund balance amounts are not adjusted in the computerized financial system since District 200 is on the cash basis of accounting. However, District 200 has a long-standing practice of subtracting these early taxes out of the fund balances in order to more precisely monitor its finances.

nd Balance 43,305,223	v 97,674,857	% of Operating Cash on Hand 44.3%
Operating Fund Balance	Operating Rev	% of Operatir

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# OPERATING FUNDS Educational, Operations & Maintenance, Transportation 2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### OPERATING FUNDS Educational Fund, Operations & Maintenance Fund, & Transportation Fund

The three operating funds' consist of the Educational Fund, the Operations & Maintenance Fund (O & M) and the Transportation Fund. These three funds focus on the day-to-day operating needs of the district. The foundation of the Operating Funds' budget is to ensure that there are sufficient funds to maintain the continued operations of the district, and that those funds are distributed in the most cost-efficient manner possible.

The Operating Funds' budget is the District's plan for the receipt and expenditure of monies used for all instructional activities; student support services; building maintenance, repairs and utilities; and transportation services. As with any type of budget, the operating funds' budget may be adapted or otherwise amended as necessary. If local or state revenues are less than estimated, or delayed for any reason, the district will have to modify its expenditures.

The 2022-23 Operating Funds' revenue budget totals \$82,549,770 and the expenditure budget totals \$82,624,961. The majority of its revenues come from local sources, 67.6%, (primarily property taxes) with approximately 31.5% coming from State sources and the balance coming from Federal sources. The greatest expenditure in the Operating Fund is for salaries and benefits of all the staff that make up the three funds. Salaries and benefits comprise over 87.5% of the total expenditure budget. The remaining 12.5% pays for purchased services, supplies and materials, utilities, capital equipment needs, and tuition costs.

For the 2017-18 school year, Illinois passed a new school funding formula (Evidence-Based Funding - EBF) that ties school funding to an evidence-based best practices formula. Each school district is treated individually, with an Adequacy Target based on the needs of its student body. The new formula will calculate how adequately each district is funded from local and state revenues to educate the district's specific student population for regular education, special education, poverty, and English language learners. The greater the student need, the more funding a district will receive.

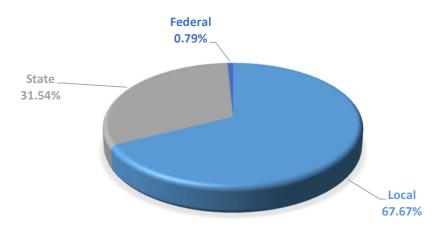
For the 2022-23 school year the EBF budget amount is \$22,082,478 of which the Operations & Maintenance Fund receives \$839,000 and the Educational Fund receives the balance. This amount is significantly more from the State of Illinois than seen in past years. However, State categorical revenues (primarily special education reimbursements) are also significantly less than past years. This is because the new EBF combines General State Aid, the Bilingual Grant, Special Ed Personnel Reimbursement, Special Ed Funding for Children Requiring Special Education Services Reimbursement, and the Special Ed Summer School Claim into one amount.

The fund balance of the three operating funds on June 30, 2022 was \$65,323,322 before early taxes are backed out. Of these funds, only \$211,717 is classified as nonspendable. This is the amount that the district has expended on the high school building trades vocational program. A house is currently under construction with the expectation that it will be completed and sold in the spring of 2023. The district also owns two lots that will be built upon during future school years. All remaining funds in the Educational Fund, the Operations & Maintenance Fund and the Transportation Fund are classified as unrestricted.

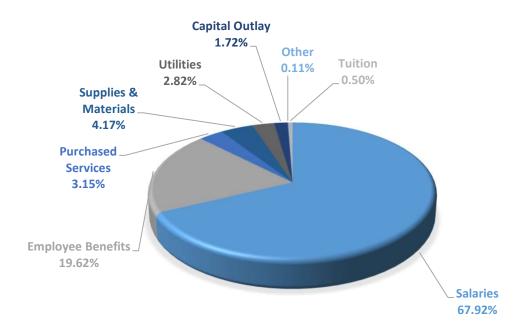
## 2022-23 BUDGET FOR THE THREE OPERATING FUNDS

EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND (Excluding Food Service, Grants, Kids Club, Challenger Center & Activity Fund Funds)

#### **TOTAL REVENUE-\$82,549,770**



#### **TOTAL EXPENDITURES-\$82,624,961**



#### 2022-23 BUDGET

FOR THE THREE OPERATING FUNDS
EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND
(Excluding Food Service, Grants, Kids Club, Challenger Center, & Activity Fund Funds)

							2022-23		2021-22	
	Educational	% of	Oper &	% of	Transporta-	% of	<b>Total Operating</b>	% of	Total Operating	% of
	Fund	Total	Maint Fund	Total	tion Fund	Total	Funds	Total	Funds	Change
REVENUES:										
Local:										
Property Taxes	41,491,500	60.59%	6,945,744	80.09%	1,786,048	33.12%	50,223,292	60.84%	50,136,771	0.17%
CPPRT	500,000	0.73%	630,000	7.26%	0	0.00%	1,130,000	1.37%	1,374,365	-17.78%
Tuition	3,130,000	4.57%	0	0.00%	0	0.00%	3,130,000	3.79%	2,448,115	
Interest	50,000	0.07%	10,000	0.12%	7,000	0.13%	67,000	0.08%	59,358	12.87%
Admission	237,000	0.35%	0	0.00%	0	0.00%	237,000	0.29%	267,714	-11.47%
Fees	568,000	0.83%	29,000	0.33%	30,000	0.56%	627,000	0.76%	699,951	-10.42%
Building Rentals	0	0.00%	34,000	0.39%	0	0.00%	34,000	0.04%	28,407	19.69%
Other	304,000	0.44%	90,000	1.04%	20,000	0.37%	414,000	0.50%	1,235,720	-66.50%
Local	46,280,500	67.58%	7,738,744	89.23%	1,843,048	34.17%	55,862,292	67.67%	56,250,401	-0.69%
State:										
General State Aid	21,243,478	31.02%	839,000	9.67%	0	0.00%	22,082,478	26.75%	22,192,098	-0.49%
Categoricals	310,000	0.45%	95,000	1.10%	3,550,000	65.83%	3,955,000	4.79%	4,036,684	-2.02%
State	21,553,478	31.47%	934,000	10.77%	3,550,000	65.83%	26,037,478	31.54%	26,228,782	-0.73%
Federal:										
Grants	650,000	0.95%	0	0.00%	0	0.00%	650,000	0.79%	517,242	25.67%
Federal	650,000	0.95%	0	0.00%	0	0.00%	650,000	0.79%	517,242	25.67%
	<u> </u>						,		<i>'</i>	
TOTAL REVENUES	68,483,978	100.00%	8,672,744	100.00%	5,393,048	100.00%	82,549,770	100.00%	82,996,425	-0.54%
EXPENDITURES:										
Salaries	49,609,595	73.19%	3,251,725	37.49%	3,253,882	52.72%	56,115,202	67.92%	51,627,545	8.69%
Employee Benefits	14,816,328	21.86%	766,023	8.83%	626,555	10.15%	16,208,906	19.62%	14,581,652	
Purchased Services	1,085,370	1.60%	828,001	9.55%	689,573	11.17%	2,602,944	3.15%	2,527,334	2.99%
Supplies & Materials	1,571,659	2.32%	817,786	9.43%	1,056,000	17.11%	3,445,445	4.17%	4,483,512	-23.15%
Utilities	0	0.00%	2.329.825	26.86%	545,000	8.83%	2,874,825	3.48%	1,533,062	
Capital Outlay	196,800	0.29%	677,000	7.81%	0	0.00%	873,800	1.06%	874,862	-0.12%
Other	85,455	0.13%	2,384	0.03%	0	0.00%	87.839	0.11%	73,728	
Tuition	415,000	0.61%	0	0.00%	1,000	0.02%	416,000	0.50%		-43.95%
TOTAL EXPENDITURES	67,780,207	100.00%	8.672.744	100.00%	6,172,010	100.00%	82,624,961	100.00%	76,443,926	8.09%
	. , , .		-,- ,		., ,.		- /- /		-, -,-	
REVENUES OVER/(UNDER)										
EXPENDITURES	703,771		(0)		(778,962)		(75,191)		6,552,499	
			(-7		(110,000)		(10,101)			•
OTHER FINANCING SOURCES	USES):									
Transfers In	-		_		_		_		l _	
Transfers Out	(4,550,000)		_				(4,550,000)		(5,171,684)	
TOTAL	(4,550,000)						(4,550,000)		(5,171,684)	•
וסואב	(4,000,000)						(4,000,000)		(3,171,004)	.
NET CHANGE IN FUND BALANC	(3,846,229)		(0)		(778,962)		(4,625,191)		1,380,815	
BEGINNING FUND BALANCE	53,139,200		7,161,109		5,023,013		65,323,322		63,942,364	
ENDING FUND BALANCE	49,292,971		7,161,109		4,244,051		60,698,131		65,323,179	.
										•
LESS EARLY TAXES	(22,116,162)		(3,695,269)		(950,200)		(26,761,631)		(26,658,748)	
ADJ ENDING FUND BALANCE	27,176,809		3,465,840		3,293,851		33,936,500	41.1%	38,664,431	50.6%

#### EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND

2022-23 BUDGET
FOR THE THREE OPERATING FUNDS
(Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)

									2021-22	
	Educational Fund	% of Total	Oper & Maint Fund	% of Total	Transporta- tion Fund	% of Total	Total Operat	% of Total	Total Operat- ing Funds	% of Change
REVENUES:										
Local:										
Property Taxes	41,491,500	48.22%	6,945,744	80.09%	1,786,048	33.12%	50,223,292	50.17%	50,136,772	0.17%
CPPRT	500,000	0.58%	630,000	7.26%	0	0.00%	1,130,000	1.13%	1,374,365	-17.78%
Tuition	3,130,000	3.64%	0	0.00%	0	0.00%	3,130,000	3.13%	2,448,115	27.85%
Interest	50.150	0.06%	10.000	0.12%	7.000	0.13%	67.150	0.07%	59.357	13.13%
Activities	0	0.00%	0	0.00%	0	0.00%	0	0.00%	239,394	0.00%
Fees	337,000	0.39%	29,000	0.33%	30,000	0.56%	396,000	0.40%	842,562	-53.00%
Food Service Sales	1,011,000	1.17%	ŕ	0.00%	· ·	0.00%	1,011,000	1.01%	387,246	161.07%
Building Rentals	2,545,187	2.96%	34,000	0.39%	0	0.00%	2,579,187	2.58%	28,407	8979.41%
Other	0	0.00%	90,000	1.04%	20,000	0.37%	110,000	0.11%	2,356,279	-95.33%
Total Local	49,064,837	57.02%	7,738,744	89.23%	1,843,048	34.17%	58,646,629	58.58%	57,872,497	1.34%
State:	-,,		,,		, , -		,,-			
General State Aid	21,243,478	24.69%	839,000	9.67%	0	0.00%	22,082,478	22.06%	22,192,097	-0.49%
Categoricals	310,000	0.36%	95,000	1.10%	3,550,000	65.83%	3,955,000	3.95%	4,036,684	-2.02%
Grants/Reimbursements	2,606,951	3.03%	-	0.00%	-	0.00%	2,606,951	2.60%	2,012,564	29.53%
Total State	24.160.429	28.08%	934.000	10.77%	3.550.000	65.83%	28,644,429	28.61%	28.241.344	1.43%
Federal:	, ,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				-,- ,			
Grants/Reimbursements	12,820,805	14.90%	-	0.00%	-	0.00%	12,820,805	12.81%	8,781,449	46.00%
Total Federal	12,820,805	14.90%	_	0.00%	_	0.00%	12,820,805	12.81%	8,781,449	46.00%
	, ,						, ,			
TOTAL REVENUES	86,046,071	100.00%	8,672,744	100.00%	5,393,048	100.00%	100,111,863	100.00%	94,895,290	5.50%
EVENINITUES										
EXPENDITURES:	50 044 007	00 040/	0.054.705	27.400/	2 252 202	FO 700/	00 050 504	CO 000/	F0 70F 070	44.000/
Salaries	56,844,987	66.61%	3,251,725	37.49%	3,253,882	52.72%	63,350,594	63.23%	56,735,373	11.66%
Employee Benefits	17,496,634	20.50%	766,023	8.83%	626,555	10.15%	18,889,212	18.85%	16,542,680	14.18%
Purchased Services	2,451,327	2.87%	828,001	9.55%	689,573	11.17%	3,968,901	3.96%	3,530,903	12.40%
Supplies & Materials	6,454,389	7.56%	817,786	9.43%	1,056,000	17.11%	8,328,175	8.31%	7,302,162	14.05%
Utilities	0	0.00%	2,329,825	26.86%	0	0.00%	2,329,825	2.33%	1,533,062	51.97%
Capital Outlay	1,445,906	1.69%	677,000	7.81%	545,000	8.83%	2,667,906	2.66%	874,862	204.95%
Other	234,057	0.27%	2,384	0.03%	1,000	0.02%	237,441	0.24%	446,081	-46.77%
Tuition	415,000	0.49%	0	0.00%	0	0.00%	415,000	0.41%	745,713	-44.35%
TOTAL EXPENDITURES	85,342,300	100.00%	8,672,744	100.00%	6,172,010	100.00%	100,187,054	100.00%	87,710,835	14.22%
REVENUES OVER/(UNDER) EXPENDITURES	703,771				(778,962)		(75,191)		7,184,455	
OTHER FINANCING SOURCES (U	SES):									
Transfers In	-		-		-		-			I
Transfers Out	(4,550,000)						(4,550,000)		(5,000,000)	
TOTAL	(4,550,000)						(4,550,000)		(5,000,000)	
NET CHANGE IN FUND BALANCE	(3,846,229)		-		(778,962)		(4,625,191)		2,184,455	
BEGINNING FUND BALANCE	53,208,116		7,161,109		5,023,012		65,392,237		62,201,652	
ENDING FUND BALANCE	49,361,887		7,161,109		4,244,050		60,767,046		64,386,107	
LESS EARLY TAXES	(22,116,162)		(3,695,269)		(950,200)		(26,761,631)		(25,571,886)	
ADJ ENDING FUND BALANCE	27,245,725		3,465,840		3,293,850		34,005,415	33.9%	38,814,221	44.3%

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# **EDUCATIONAL FUND**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### **EDUCATIONAL FUND**

The greatest variety and the largest volume of transactions are recorded in the Educational Fund. The Educational Fund expenditure budget for the 2022-23 school year is \$67.8 million and covers transactions that are not specifically covered in other funds. The Educational Fund pays the salaries and benefits of all educational professional and support staff. Some of the positions covered are:

- Regular Education Teachers & Associates
- Special Education Teachers & Associates
- Bilingual Teachers & Associates
- Art/Music/PE Teachers
- Counselors
- Library/Media Specialists
- Social Workers
- Speech & Language Pathologists
- Psychologists
- Nurses
- Coaches
- Principals
- Central Office Administrators & Secretaries

In addition, costs for textbooks, consumable supplies, purchased services, tuition to other school district's offering specialized programs and private placement facilities, and equipment for the district's classrooms and offices are paid from the Educational Fund.

The majority of the district's revenue is also recorded in the Educational Fund. For the 2022-23 school year the Educational Fund's revenue are \$703.771 more than expenditures; however, there is also a planned transfer out of the Educational Fund into the Debt Service Fund of \$4,550,000. This transfer results in a projected decrease in the Educational Fund's ending balance of \$3.8 million.

Revenues come from four sources – 1. Local, 2. State, 3. Federal, and 4. Other. Revenue categories include the following:

- Property Taxes
- Tuition
- Interest
- Activities
- Fees
- Other Local Revenues
- General State Aid
- Special Education Categoricals
- Federal Reimbursments for E-Rate & Medicaid

The District ended the last six school years with surpluses (revenues exceeding expenditures). These budget surpluses can be attributed to several items:

- Spending less than anticipated
- Receiving State payments on time
- The new Illinois Evidence-Based Funding formula which has increased the district's state allocation each year,
- Property tax distribution schedules which accelerated funds prior to June 30<sup>th</sup> in the 2017-18 fiscal year,
- Increases in federal revenues from e-rate, Medicaid, and room and board reimbursement
- Increased allocations of Corporate Personal Property Replacement Tax
- Better than expected property tax collection rates in 2020-21 and 2021-22

For the 2022-23 school year the Educational Fund budget shows revenues exceeding expenditures by \$703,771. However, once a transfer of \$4,550,000 to the Debt Service Fund is realized the budget will utilize \$3,846,229 of reserves. The transfer to the Debt Service Fund was approved by the Board of Education in December 2021 at levy adoption time in order to abate tax revenues for the payment of the Series 2006B bond payment and lower the district's overall tax rate.

Total revenues for 2022-23 are up 3.7% over last year's budget primarily from increased property tax revenues and Corporate Personal Property Tax revenues. The property tax levy was increased in the Educational Fund to cover contractual obligations for salaries and wages. Expenditures are 4% more than last year's budget and this increase can primarily be attributed to salary increases (3.4%) and benefit increases (6%). Salary increases are based upon negotiated contracts with all employee groups.

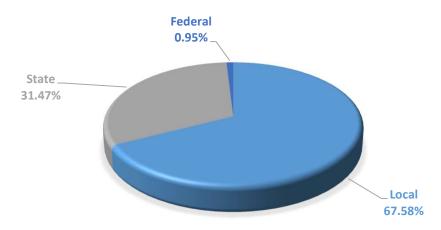
The District is starting the 2022-23 school year with just over \$31 million in reserves in the Educational Fund, after backing out early taxes. With the change in the General State Aid funding formula to the Evidence Based Funding Model, and the new formula's inclusion of most of the mandated categorical revenues, State revenues have become more predictable compared to previous years therefore allowing the District to stabilize reserve balances.

#### **EDUCATIONAL FUND**

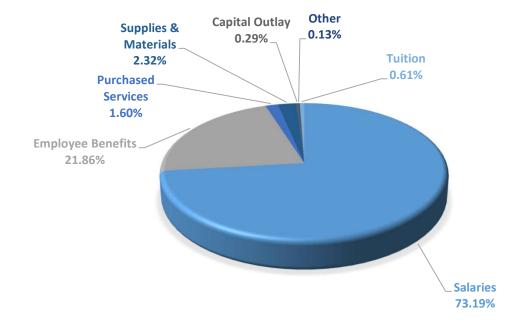
#### **2022-23 BUDGET**

(Excluding Food Service, Grants, Kids Club, Challenger Ctr & Activity Funds)

#### **TOTAL REVENUE-\$68,483,978**



#### **TOTAL EXPENDITURES-\$67,780,207**



## WOODSTOCK CUSD NO. 200 2022-23 BUDGET

FUND 10 - EDUCATIONAL FUND
(Excluding Food Service, Grants, Kids Club, Challenger Center & Activity Funds)

						CHANGE F	BOM I
	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO F	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:						•	,,,
Local:							
Property Taxes	35,539,152	36,257,808	42,161,746	41,453,217	41,491,500	38,283	0.1%
CPPRT	-		310,919	1,274,365	500,000	(774,365)	-
Tuition	3,305,139	3,659,459	2,535,979	2,448,115	3,130,000	681,885	27.9%
Interest	747,463	727,815	175,149	41,526	50,000	8,474	20.4%
Pupil Activities	268,894	209,262	129,470	239,394	237,000	(2,394)	-1.0%
Fees	700,345	537,318	539,137	693,765	568,000	(125,765)	-18.1%
Other	476,650	197,002	393,041	1,147,666	304,000	(843,666)	-73.5%
Total Local	41,037,643	41,588,664	46,245,441	47,298,049	46,280,500	(1,017,549)	-2.2%
State:							
General State Aid	19,420,243	20,167,489	20,167,107	21,392,097	21,243,478	(148,619)	-0.7%
Categoricals	354,914	401,447	286,420	312,332	310,000	(2,332)	-0.7%
Total State		20,568,937	20,453,527	21,704,429	21,553,478	(150,951)	-0.7%
Federal:							
Room&Bd/Medicaid Reimb	839,317	772,243	576,751	517,242	650,000	132,758	25.7%
Total Federal	839,317	772,243	576,751	517,242	650,000	132,758	25.7%
-							
TOTAL REVENUES	61,652,117	62,929,844	67,275,719	69,519,721	68,483,978	(1,035,743)	-1.5%
EXPENDITURES:							
Salaries	43,129,746	43,949,180	44,350,560	45,509,431	49,609,595	4,100,164	9.0%
Employee Benefits	12,668,670	12,467,016	12,887,935	13,344,063	14,816,328	1,472,265	11.0%
Purchased Services	1,075,993	1,016,537	922,681	1,126,859	1,085,370	(41,489)	-3.7%
Supplies & Materials	1,498,853	2,245,380	2,514,348	2,771,038	1,571,659	(1,199,379)	-43.3%
Capital Outlay	275,735	89,441	20,874	91,800	196,800	105,000	-43.3% 114.4%
Other	116,427	86,303	63,206	244,575	85,455	(159,120)	-65.1%
Tuition		613,674	586,193	742,231	415,000	(327,231)	-03.1% -44.1%
TOTAL EXPENDITURES	751,478	,		,	67,780,207		6.2%
TOTAL EXPENDITURES	59,516,902	60,467,531	61,345,797	63,829,996	67,760,207	3,950,211	6.2%
REV OVER/(UNDER) EXP	2,135,214	2,462,313	5,929,922	5,689,724	703,771		
OTHER FINANCING SOURCES (USES):							
Transfers In	_	_	_	_			
Transfers Out	(633,000)	(2,720,929)	(2,309,362)	(5,000,000)	(4,550,000)		
TOTAL OTHER FINANCING SOURCES	(633,000)	(2,720,929)	(2,309,362)	(5,000,000)	(4,550,000)		
TOTAL OTTLER I MAROING GOORGES	(000,000)	(2,120,020)	(2,000,002)	(0,000,000)	(4,000,000)		
NET CHANGE IN FUND BALANCE	1,502,214	(258,616)	3,620,560	689,724	(3,846,229)		
BEGINNING FUND BALANCE	45,580,163	47,082,378	46,580,163	52,449,476	53,139,200		
ENDING FUND BALANCE	47,082,378	46,823,763	50,200,723	53,139,200	49,292,971	72.7%	
•	·		-				
LESS EARLY TAXES	(19,371,455)	(18,333,912)	(21,154,310)	(22,116,162)	(22,116,162)		
	, , , ,	, , , ,	, , , , ,	, , ,	, , , , ,		
ADJUSTED ENDING FUND BAL	27.710.922	28,489,851	29,046,413	31,023,038	27,176,809	40.1%	
	, -,	.,,	2,2 .2,	. , ,	, -,	-	

# 2022-23 BUDGET EDUCATIONAL FUND AND SUB-FUNDS (Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)

	Educational Fund	Food Service	Grants	Kids Club	Challenger Center	Activity Funds	Total
REVENUES:							
Local: Property Taxes CPPRT	41,491,500	0	0	0	0		41,491,500
Tuition	500,000	0	0	0	0		500,000
Interest	3,130,000	0	0	0	0		3,130,000
Activities Fees	50,000 237,000	100 0	0	0	50 100,000		50,150 337,000
Food Service Sales	568,000	0	0	443,000	100,000		1,011,000
Other	304,000	931,200	79,987	0	30,000	1,200,000	2,545,187
Total Local	46,280,500	931,300	79,987	443,000	130,050	1,200,000	49,064,837
State:							
General State Aid	21,243,478				0	0	21,243,478
Categoricals Grants/Reimbursements	310,000 0	0.000	0.477.054	120.000	0	0 0	310,000
Total State	21,553,478	9,000 9,000	2,477,951 2,477,951	120,000 120,000	0	0	2,606,951 24,160,429
Federal:	21,000,170	0,000	2,177,001	120,000			21,100,120
Grants/Reimbursements	650,000	1,228,743	10,942,062	0	0	0	12,820,805
Total Federal	650,000	1,228,743	10,942,062	0	0	0	12,820,805
TOTAL REVENUES	68,483,978	2 169 043	13,500,000	563,000	130,050	1,200,000	86,046,071
TOTAL NEVEROLO	00,400,570	2,103,040	10,000,000	000,000	100,000	1,200,000	00,040,071
EXPENDITURES:							
Salaries	49,609,595		5,824,955	345,360	57,000	0	56,844,987
Employee Benefits	14,816,328	280,188	2,246,018	149,100	5,000		17,496,634
Purchased Services	1,085,370	13,250	791,907	43,600	17,200		2,451,327
Supplies & Materials Capital Outlay	1,571,659 196,800	854,028 10,000	3,378,112 1,134,106	24,740 0	25,850 5,000	600,000 100,000	6,454,389 1,445,906
Other	85,455	3,500	1,134,100	200	20,000	00,000	234,057
Tuition	415,000	3,300	124,902	200	20,000	-	415,000
TOTAL EXPENDITURES	67,780,207	2,169,043	13,500,000	563,000	130,050		85,342,300
REVENUES OVER/(UNDER) EXPENDITURES	703,771	0	0	0	0	0	703,771
OTHER FINANCING SOURCES (US	SES):		_				_
Transfers Out	(4,550,000)	_	_	_	_	_	(4,550,000)
TOTAL	(4,550,000)	-	-	-	-	-	(4,550,000)
NET CHANGE IN FUND BALANCE	(3,846,229)	-	-	-	-	-	(3,846,229)
BEGINNING FUND BALANCE	53,139,202	500,154	(1,102,611)	(106,228)	(204,620)	982,219	53,208,116
ENDING FUND BALANCE	49,292,973	500,154	(1,102,611)	(106,228)	(204,620)	982,219	49,361,887
LESS EARLY TAXES	(22,116,162)	-	-	-	-	-	(22,116,162)
ADJ ENDING FUND BALANCE	27,176,811	500,154	(1,102,611)	(106,228)	(204,620)	982,219	27,245,725

#### GENERAL FUND EDUCATIONAL FUND - 10

(excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds)
Prepared on Cash Basis

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
REVENUES:			=		-
Local:					
Property Taxes	35,539,152	36,257,808	42,161,746	41,453,216	41,491,500
CPPRT	-	-	310,919	1,274,367	500,000
Tuition	3,305,139	3,659,459	2,535,979	2,448,115	3,130,000
Interest	747,463	727,815	175,149	41,526	50,000
Fees	700,345	537,318	539,137	693,765	568,000
Pupil Activities	268,894	209,262	129,470	239,394	237,000
Transition Fees					
Other	465,655	197,002	393,041	1,147,666	304,000
Total Local	41,026,648	41,588,665	46,245,441	47,298,049	46,280,500
State:					
General State Aid	19,420,243	20,167,489	20,167,107	21,392,097	21,243,478
Categoricals	354,914	401,447	286,420	312,332	310,000
Grants					
TRS On-Behalf Payments	27,126,949	31,323,416	34,781,904	21,698,920	21,698,920
Total State	46,902,106	51,892,353	55,235,431	43,403,349	43,252,398
Federal:					
Room & Board Reimb	287,623	226,074	84,650	119,718	200,000
Medicaid	531,028	536,580	492,101	397,524	450,000
Total Federal	818,651	762,654	576,751	517,242	650,000
TOTAL REVENUES	88,747,405	94,243,671	102,057,623	91,218,640	90,182,898
EXPENDITURES:					
Instruction:					
Regular Programs:					
Salaries	16,468,345	17,002,966	17,402,662	18,295,325	20,030,607
Employee Benefits	5,657,510	5,473,392	5,595,769	6,113,843	6,698,474
TRS On-Behalf payments	27,126,949	31,323,416	34,781,904	21,698,920	21,698,920
Purchased Services	489,820	456,731	375,163	481,483	419,445
Supplies & Materials	342,743	475,733	399,387	402,979	515,258
Capital Outlay	191,372	80,534	(16,238)	45,794	78,000
Other	81,400	23,280	69,848	88,661	99,850
Total Regular Programs	50,358,139	54,836,052	58,608,495	47,127,005	49,540,554
Special Programs:					
Special Education:	0.000.000	0.000.004	0.040.400	0.000.455	0.004.400
Salaries	6,822,293	6,986,334	6,846,120	6,838,155	8,201,128
Employee Benefits	1,848,839	1,853,948	2,046,922	1,896,324	2,102,245
Purchased Services	33,096	26,641	66,060	25,604	21,100
Supplies & Materials	12,383	21,101	11,593	16,188	20,400
Capital Outlay	2,663	-	-	-	11,000
Other	267,613	202,552	98,722	107,916	127,000
Tuition	394,256	366,767	388,576	524,138	200,000
Total Special Education	9,381,143	9,457,343	9,457,993	9,408,325	10,682,873
Vocational Programs:	774 604	000 200	750 204	607.040	700 670
Salaries	771,634	809,309	750,324	697,240	789,672
Employee Benefits	205,268	200,308	187,804	177,453	196,380
Purchased Services	704	1,855	2,082	5,500	400
Supplies & Materials	20,331	(560)	46,515	21,292	11,400
Capital Outlay	- 007 007	1 010 010	13,583	36,563	24,000
Total Vocational Programs	997,937	1,010,912	1,000,308	938,048	1,021,852

# GENERAL FUND EDUCATIONAL FUND - 10 (excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds) Prepared on Cash Basis

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
Interscholastic Programs:					
Salaries	1,660,563	1,673,121	1,713,830	1,729,316	1,946,002
Employee Benefits	116,665	117,873	117,508	105,315	122,184
Purchased Services	162,120	138,293	104,544	153,107	165,550
Supplies & Materials	11,524	19,693	18,657	11,119	13,050
Capital Outlay	10,357	-	16,520	-	1,000
Other	41,859	39,869	24,853	54,586	39,420
Total Interscholastic Programs	2,003,088	1,988,849	1,995,912	2,053,443	2,287,206
Summer School Programs:					
Salaries	334,262	307,907	423,049	398,397	282,000
Employee Benefits	9,563	8,457	5,553	4,028	600
Purchased Services	178	298	457	47	-
Supplies & Materials	4,004	4,958	1,725	864	3,500
Other _	-	-	-	<u>-</u>	
Total Summer School Programs	348,007	321,620	430,784	403,336	286,100
Gifted Programs:					
Salaries	205,427	209,111	190,149	193,510	200,587
Employee Benefits	73,298	71,052	71,068	70,863	86,925
Purchased Services	4,553	4,575	1,300	750	3,750
Supplies & Materials	1,125	1,629	551	4,948	2,300
Total Gifted Programs	284,403	286,367	263,068	270,071	293,562
Drivers' Education Programs:					
Salaries	122,429	104,328	80,912	121,244	65,976
Employee Benefits	13,437	12,494	11,898	13,974	17,032
Purchased Services	4,109	1,251	1,277	3,554	3,500
Supplies & Materials	1,815	1,083	1,058	2,821	2,500
Capital Outlay					
Other _	20	60	-	40	100
<u> </u>	141,810	119,216	95,145	141,633	89,108
Bilingual Programs:					
Salaries	4,093,565	4,072,322	4,263,850	4,143,028	4,385,661
Employee Benefits	1,329,200	1,258,486	1,352,635	1,307,996	1,426,838
Purchased Services	9,108	5,682	2,500	2,463	4,100
Supplies & Materials	24,528	19,691	1,307	8,732	7,500
Total Bilingual Programs _	5,456,401	5,356,181	5,620,292	5,462,219	5,824,099
Total Special Programs	18,612,789	18,540,488	18,863,502	18,677,075	20,484,800
Total Instruction	68,970,928	73,376,540	77,471,997	65,804,080	70,025,354
Support Services - Pupils:					
Attendance & Social Work:					
Salaries	985,965	1,265,893	1,243,343	1,449,297	1,584,109
Employee Benefits	303,182	411,752	405,932	460,070	496,076
Purchased Services	13,436	460	-	79	300
Supplies & Materials	336	857	206	1,652	2,250
Capital Outlay	-	-			
Total Attendance & Social Work	1,302,919	1,678,962	1,649,481	1,911,098	2,082,735
Guidance Services:					
Salaries	720,536	694,191	644,631	655,470	666,091
Employee Benefits	164,296	160,670	167,721	169,741	184,787
Purchased Services	104,290	100,070	101,121	103,141	104,101
i diolidoca doi video	5	50			

# GENERAL FUND EDUCATIONAL FUND - 10 sod Sorvice, Grants, Kids Club, Challenger Ctr and

(excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds)
Prepared on Cash Basis

Supplies & Materials		2018-19	2019-20	2020-21	2021-22	2022-23
Capital Outlay		Actual	Actual	Actual	Actual	Budget
Total Cuidance Services	Supplies & Materials	736	1,024	911	928	1,050
Health Services:	Capital Outlay	-	-			
Salaries         1,630,607         1,684,409         1,660,554         1,766,453         1,891,265           Employee Benefits         332,877         378,943         381,652         377,048         396,143           Purchased Services         55,341         97,027         31,014         136,112         85,050           Capital Outlay         22,425         -         -         15,000           Other         Total Health Services         2,079,039         2,223,529         2,126,553         2,300,002         2,735,000           Psychological Services:         313,168         20,031         134,859         153,250         171,969           Purchased Services         -         123         57,736         -         350           Supplies & Materials         102         -         -         43         3,275           Capital Outlay         -         -         -         43         3,275           Capital Outlay         -         -         -         43         3,275           Capital Outlay         -         -         -         -         43         3,275           Speech & Audiology Services         29,230         28,289         -         -         67         725	Total Guidance Services	885,568	855,885	813,263	826,139	851,928
Purchased Services   55,341   97,027   31,014   136,112   85,050	Health Services:					
Purchased Services	Salaries	1,630,607	1,684,409	1,660,554	1,765,453	1,891,285
Supplies & Materials	Employee Benefits	332,877	378,943	381,652	377,048	396,143
Capital Outlay	Purchased Services	55,341	97,027	31,014	136,112	85,050
Other         28.891         26.329         17.237         24.578         27.500           Psychological Services:         2.079.039         2.223.529         2,126.553         2.320.102         2,438.342           Salaries         469.270         449.246         460.141         522.657         555.531           Employee Benefits         133,168         120.631         134.859         153.250         171.969           Purchased Services         102         -         -         43         3.275           Capital Outlay         -         -         -         43         3.275           Speech & Audiology Services:         662,540         570,000         652,736         675,950         731,125           Speech & Audiology Services:         1,289,831         1,212,531         1,397,334         1,278,958         1,298,508           Employee Benefits         408,512         369,824         447,161         383,579         396,838           Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Total Speech & Audiology Services         1,727,692         1,610,7	Supplies & Materials	8,898	36,821	36,096	16,911	23,364
Psychological Services:         2,079,039         2,223,529         2,126,553         2,320,102         2,438,342           Psychological Services:         469,270         449,246         460,141         522,657         555,531           Employee Benefits         133,168         120,631         134,859         153,250         171,969           Purchased Services         -         123         57,736         -         350           Supplies & Materials         102         -         -         43         3,275           Capital Outlay         -         -         -         43         3,275           Speech & Audiology Services:         662,540         570,000         652,736         675,950         731,125           Speech & Audiology Services         1,289,831         1,212,531         1,397,334         1,278,958         1,298,508           Employee Benefits         408,512         369,824         447,161         383,579         396,838           Purchased Services         29,230         28,289         -         -         -         -         7,50           Supplies & Materials         119         111         7,081,501         1,662,671         1,697,371           Instructional Staff:         1,224,54	Capital Outlay	22,425	-	-	-	15,000
Psychological Services:   Salaries	Other	28,891	26,329	17,237	24,578	27,500
Psychological Services:   Salaries	Total Health Services	2,079,039	2,223,529	2,126,553	2,320,102	
Salaries         469,270         449,246         460,141         522,657         555,531           Employee Benefits         133,168         120,631         134,859         153,250         171,969           Purchased Services         102         -         1-         43         3,275           Capital Outlay         -         -         -         -         43         3,275           Speech & Audiology Services           Salaries         1,289,831         1,212,531         1,397,334         1,276,958         1,298,508           Employee Benefits         408,512         369,824         447,161         383,579         396,838           Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         119         111         -         67         1,275           Capital Outlay         -         -         -         -         -         1,275,692         1,610,755         1,844,495         1,662,671         1,697,371           Total Support Services - Pupils         6,597,758         6,939,131         7,086,528         7,395,960         7,801,501           Instructional Staff:         Improvement of Instruction:         1,074,066	Psychological Services:					
Employee Benefits         133,168         120,631         134,859         153,250         171,969           Purchased Services         -         123         57,736         -         350           Supplies & Materials         102         -         -         -         43         3,275           Capital Outlay         -         -         -         -         -         -         731,125           Spech & Audiology Services:         602,540         570,000         652,736         675,950         731,125           Salaries         1,289,831         1,212,531         1,397,334         1,278,958         1,298,508           Employee Benefits         408,512         369,824         447,161         383,579         396,838           Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         119         111         -         67         1,275           Capital Outlay         -         -         -         -         1,275           Capital Sepech & Audiology Services         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Instructional Staff:         1,727,692         1,610,755		469,270	449,246	460,141	522,657	555,531
Purchased Services	Employee Benefits					
Supplies & Materials	• •	<i>-</i>			, -	
Capital Outlay	Supplies & Materials	102	_	, -	43	
Total Psychological Services   G02,540   570,000   652,736   675,950   731,125	• •	_	_			-,
Speech & Audiology Services: Salaries   1,289,831   1,212,531   1,397,334   1,278,958   1,298,508   1,275   1,27		602.540	570.000	652,736	675.950	731.125
Salaries         1,289,831         1,212,531         1,397,334         1,278,958         1,298,508           Employee Benefits         408,612         369,824         447,161         363,579         396,838           Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         119         111         -         67         1,275           Capital Outlay         -         -         -         -         -         -           Total Speech & Audiology Services         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Instructional Staff:         Improvement of Instruction:           Salaries         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         - <td>· · · · · · · · · · · · · · · · · · ·</td> <td>002,010</td> <td>0.0,000</td> <td>002,:00</td> <td>0.0,000</td> <td> ,</td>	· · · · · · · · · · · · · · · · · · ·	002,010	0.0,000	002,:00	0.0,000	,
Employee Benefits         408,512         369,824         447,161         383,579         396,838           Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         119         111         -         67         750           Capital Outlay         -         -         -         -         -           Total Speech & Audiology Services         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Instructional Staff:         Improvement of Instruction:         Salaries         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         -         500           Other         1,389,348         1,724,362         1,639,744         1,634,440         1,917,528 <td></td> <td>1.289.831</td> <td>1.212.531</td> <td>1.397.334</td> <td>1.278.958</td> <td>1.298.508</td>		1.289.831	1.212.531	1.397.334	1.278.958	1.298.508
Purchased Services         29,230         28,289         -         67         750           Supplies & Materials         119         111         -         67         1,275           Capital Outlay         -         -         -         -           Total Support Services - Pupils         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Instructional Staff:         1         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         500           Other         1,389,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         13						
Supplies & Materials         119         111         -         67         1,275           Capital Outlay         -				-		,
Total Speech & Audiology Services				_		
Total Speech & Audiology Services         1,727,692         1,610,755         1,844,495         1,662,671         1,697,371           Total Support Services - Pupils Instructional Staff:         6,597,758         6,939,131         7,086,528         7,395,960         7,801,501           Instructional Staff:         Improvement of Instruction:           Salaries         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736	• •	-			O1	1,270
Total Support Services - Pupils		1 727 692	1 610 755	1 844 495	1 662 671	1 697 371
Instructional Staff:   Improvement of Instruction:   Salaries	Total opecon a hadiology convices _	1,727,002	1,010,700	1,044,430	1,002,071	1,007,071
Instructional Staff:   Improvement of Instruction:   Salaries	Total Support Services - Pupils	6,597,758	6,939,131	7,086,528	7,395,960	7,801,501
Salaries         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -	· · · · · · · · · · · · · · · · · · ·	· · ·	•			· · ·
Salaries         1,074,066         1,314,980         1,259,178         1,245,547         1,450,369           Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -	Improvement of Instruction:					
Employee Benefits         276,934         351,293         345,109         365,615         435,584           Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         -         -         -         -         -         -	•	1,074,066	1,314,980	1,259,178	1,245,547	1,450,369
Purchased Services         33,249         18,096         9,603         6,589         21,875           Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         2,300           Other         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         6,510         6,2284         69,657						
Supplies & Materials         11,146         33,557         25,483         15,824         8,200           Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         2,300           Other         -         -         150         89         -         -           Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         <						
Capital Outlay         2,564         -         -         -         -         500           Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72						•
Other         1,389         6,436         371         865         1,000           Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         -         14,500           Supplies & Materials         17,462         <			-		-	
Total Improvement of Instruction         1,399,348         1,724,362         1,639,744         1,634,440         1,917,528           Educational Media Services:         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         2,300           Other         -         -         150         89         -         -           Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         <		•	6.436	371	865	
Educational Media Services:           Salaries         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         531aries         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497	<del></del>					
Salaries         847,276         649,871         538,118         544,157         537,054           Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         8         - <td><u> </u></td> <td>1,000,010</td> <td>1,721,002</td> <td>1,000,111</td> <td>1,001,110</td> <td>1,011,020</td>	<u> </u>	1,000,010	1,721,002	1,000,111	1,001,110	1,011,020
Employee Benefits         291,736         168,516         131,993         131,451         157,495           Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         -         150         89         -         -         -           Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,39		847 276	649 871	538 118	544 157	537 054
Purchased Services         6,233         5,541         5,959         -         6,550           Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         Salaries         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874						•
Supplies & Materials         24,582         25,952         25,365         22,466         26,450           Capital Outlay         -         -         -         -         -         -         2,300           Other         -         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874	· ·				-	
Capital Outlay         -         -         -         -         -         2,300           Other         -         150         89         -         -         -           Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         850,030         701,524         698,074         729,849           Salaries         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874					22 466	
Other         -         150         89         -         -           Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         850,030         701,524         698,074         729,849           Salaries         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874		24,502	20,332	20,000	22,400	
Total Educational Media Services         1,169,827         850,030         701,524         698,074         729,849           Assessment & Testing:         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874	· · · · · · · · · · · · · · · · · · ·	<u>-</u>	150	- 80	_	2,300
Assessment & Testing: Salaries 60,163 62,284 69,657 69,553 71,938 Employee Benefits 6,510 6,955 7,426 11,393 59 Purchased Services - 72 14,500 Supplies & Materials 17,462 17,693 1,614 15,613 21,000 Total Assessment & Testing 84,135 87,004 78,697 96,559 107,497 Total Instructional Staff 2,653,310 2,661,396 2,419,965 2,429,073 2,754,874	<del>-</del>	1 160 927			608.074	720 940
Salaries         60,163         62,284         69,657         69,553         71,938           Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874	<del>-</del>	1,109,021	030,030	701,324	090,074	729,049
Employee Benefits         6,510         6,955         7,426         11,393         59           Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874	•	60 162	62 204	60 657	60 552	71 020
Purchased Services         -         72         -         -         14,500           Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874				•		
Supplies & Materials         17,462         17,693         1,614         15,613         21,000           Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874	The state of the s	0,510		7,420	11,393	
Total Assessment & Testing         84,135         87,004         78,697         96,559         107,497           Total Instructional Staff         2,653,310         2,661,396         2,419,965         2,429,073         2,754,874		- 17 400		-	- 15 040	
Total Instructional Staff 2,653,310 2,661,396 2,419,965 2,429,073 2,754,874						
	i otai instructionai Stati			2,419,965	2,429,073	2,154,814

#### GENERAL FUND EDUCATIONAL FUND - 10

(excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds)

Prepared on Cash Basis

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
General Administration:					
Board of Education Services:					
Salaries	102,661	107,595	112,788	86,148	111,028
Employee Benefits	18,060	19,075	19,234	13,754	9,847
Purchased Services	148,860	147,245	191,612	242,946	209,300
Supplies & Materials	17,198	6,351	8,354	21,321	20,000
Capital Outlay	1,441	-	7,009	- -	-
Other	31,774	19,917	15,337	11,837	15,000
Total Board of Education Services	319,994	300,183	354,334	376,006	365,175
Executive Administration Services					
Salaries	261,755	268,214	271,991	254,720	269,922
Employee Benefits	66,702	69,791	69,910	63,745	70,788
Purchased Services	5,236	3,648	178	633	9,000
Supplies & Materials	1,792	395	2,695	13,074	1,000
Capital Outlay	-	-	- -	-	· -
Other	5,289	2,316	6,164	3,286	2,500
Total Executive Administration Servs	340,774	344,364	350,938	335,458	353,210
Special Area Administration Services	· · · · · · · · · · · · · · · · · · ·				· · ·
Salaries	-	-	350	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	4,119	3,308	-	1,049	2,000
Supplies & Materials	1,751	1,947	3,818	2,072	1,000
Capital Outlay	-	• -	,	• •	,
Other	_	_	-	-	-
Total Special Area Admin Servs	5,870	5,255	4,168	3,121	3,000
Total General Administration	666,638	649,802	709,440	714,585	721,385
School Administration:	-,	-,			,
Office of the Principal:					
Salaries	3,217,011	3,202,922	3,207,002	3,230,559	3,211,992
Employee Benefits	957,810	992,632	1,000,309	1,037,364	1,181,151
Purchased Services	1,678	2,146	1,633	610	6,200
Supplies & Materials	19,835	20,539	27,439	25,914	17,650
Capital Outlay	3,842		_,,	-	2,300
Other	3,708	1,723	3,122	4,316	6,035
Total Office of the Principal	4,203,884	4,219,962	4,239,505	4,298,763	4,425,328
Other Support Services:	,,	, = : 5,502	,==0,000	, == 5,. 55	,,,
Salaries	106,025	-	-	6,774	-
Employee Benefits	36,729	-	-	2,926	_
Purchased Services	-	-	-	_,5_5	-
Supplies & Materials	_	_	-	-	_
Other	_	_			
Total Other Support Services	142,754		<del></del>	9,700	
Total School Administration	4,346,638	4,219,962	4,239,505	4,308,463	4,425,328
Total Ochool Administration _	7,070,000	7,213,302	7,203,000	<del>,000,400</del>	7,720,020
Business Services:					
Director of Business Services:					
Salaries	163,711	168,611	173,682	127,408	135,943
Employee Benefits	34,271	35,793	36,410	30,241	33,523
Purchased Services	,·	291	-,	-, -	,
Supplies & Materials	-	-	-	-	-
• •	5.	า			

#### GENERAL FUND EDUCATIONAL FUND - 10 excludes Food Service, Grants, Kids Club, Challenger Ctr and Acti

(excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds)
Prepared on Cash Basis

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
Capital Outlay			=	-	
Other	-	-	7,808	-	-
Total Director of Business Services	197,982	204,695	217,900	157,649	169,466
Fiscal Services:					
Salaries	349,974	337,725	341,531	352,100	362,904
Employee Benefits	93,998	82,920	84,270	100,417	109,858
Purchased Services	17,058	17,780	19,517	17,540	21,000
Supplies & Materials	6,206	4,543	8,744	21,806	7,500
Capital Outlay	-	8,907	-	-	7,000
Other	2,869	3,122	2,630	2,879	3,500
Total Fiscal Services _	470,105	454,997	456,692	494,742	511,762
Operations & Maintenance					
Salaries	40,711	42,110	43,467	49,418	50,606
Employee Benefits	25,689	18,156	17,338	17,338	18,386
Purchased Services	1,164	795	142	1,349	1,300
Supplies & Materials	18,941	16,408	18,865	4,963	3,300
Capital Outlay	-	-	-	-	-
Other	119	(119)	-	<u> </u>	1,000
Total Operations & Maintenance _	86,624	77,350	79,812	73,068	74,592
Pupil Transportation Services:					
Purchased Services	130	6,152	746	-	500
Capital Outlay	300	-	-	<u> </u>	2,200
Total Pupil Transportation Services	430	6,152	746	<u> </u>	2,700
Food Services:					
Salaries	181,948	169,905	85,772	235,277	259,948
Employee Benefits	41,720	53,455	12,889	44,293	101,193
Purchased Services	-	-			
Supplies & Materials	-	-			
Supplies & Materials	6,782	8,025	(1,919)	(951)	1,000
Total Food Services _	230,450	231,385	96,742	278,619	362,141
Total Business Services	985,591	974,579	851,892	1,004,078	1,120,661
Centralized Services:	•	·			
Information Services:					
Salaries	196,860	202,951	204,120	209,608	215,985
Employee Benefits	19,068	20,152	20,231	47,952	70,378
Purchased Services	15,611	2,783	1,337	5,941	18,900
Supplies & Materials	9,989	750	1,181	461	2,100
Capital Outlay	,		,		•
Other	640	640	890	660	750
Total Information Services	242,168	227,276	227,759	264,622	308,113
Staff Services:	•	•	,		
Salaries	384,256	396,223	398,625	403,163	410,980
Employee Benefits	112,607	121,913	122,027	137,792	158,975
Purchased Services	21,666	35,330	15,847	30,633	50,650
Supplies & Materials	3,404	7,675	8,006	2,327	32,500
Capital Outlay	-	-	-	-,	-
Other	804	550	150	150	500
Total Staff Services	522,737	561,691	544,655	574,065	653,605
Data Processing Services:	,. • /	,	2,000		230,000
Salaries	565,651	549,639	565,972	603,191	616,966
		5,000	,	,	2 . 0,000

#### GENERAL FUND EDUCATIONAL FUND - 10

(excludes Food Service, Grants, Kids Club, Challenger Ctr and Activity Funds' Funds)

Prepared on Cash Basis

Matual   M		2018-19	2019-20	2020-21	2021-22	2022-23
Purchased Services   8,934   5,880   34,159   10,804   800,000   Supplies & Materials   930,821   1,516,062   1,828,893   2,138,409   800,000   Capital Outlay   19,471   -		Actual	Actual	Actual	Actual	Budget
Supplies & Materials	Employee Benefits	90,999	88,498	94,285	106,250	112,604
Capital Outlay Other         19,471 (2,000)         -         -         9,443 (2,000)         57,500 (2,000)           Other Other Other Other Other Envices Total Data Processing Services Total Centralized Services Total Centralized Services         1,615,676 (2,160,079 (2,524,144 (2,983,111 (1,620,270))         2,581,988 (2,581,988 (2,581,988)         2,581,988 (2,581,988)         2,581,988 (2,581,988)         2,581,988 (2,581,988)         3,296,558 (3,821,798 (2,581,988))         19,405,737 (2,581,988)         2,581,988 (2,581,988)         1,603,889 (3,613,958)         19,405,737 (2,581,988)         19,4	Purchased Services	8,934	5,880	34,159	10,804	19,300
Other Total Data Processing Services Total Centralized Services         1.615.876         2.160.079         2.524.144         2.983.111         1.620.270           Total Centralized Services         2.380,781         2.949.046         3.296.558         3.621,798         2.581,988           Total Support Services         17,630,716         18,393,916         18,603,889         19,673,958         19,405,737           Community Services:           Salaries         2.950         4.482         1.409         3,750         6,800           Employee Benefits         2.4         3.9         2.2         50         -           Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         -         696         8,037           Total Community Services         3,274         4,521         2,154         4,496         8,037           Nonprogrammed Charges:         -<	Supplies & Materials	930,821	1,516,062	1,828,893	2,138,409	808,900
Total Data Processing Services Total Centralized Services Total Centralized Services	Capital Outlay	19,471	-	-	9,443	57,500
Total Centralized Services         2,380,781         2,949,046         3,296,558         3,821,798         2,581,988           Total Support Services         17,630,716         18,393,916         18,603,889         19,673,958         19,405,737           Community Services:         3         2,950         4,482         1,409         3,750         6,800           Employee Benefits         2,950         4,482         1,409         3,750         6,800           Employee Services         300         -         723         -         -         1,237           Supplies & Materials         -         -         -         696         1,237         1,237           Supplies & Materials         -         -         -         696         1,237         1,237           Supplies & Materials         -         -         -         696         1,237	Other _	-	-	835	115,014	5,000
Total Support Services	Total Data Processing Services	1,615,876	2,160,079	2,524,144	2,983,111	1,620,270
Community Services:         Salaries         2,950         4,482         1,409         3,750         6,800           Employee Benefits         24         39         22         50         -           Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         -         696         -           Capital Outlay         -         -         -         696         -           Capital Community Services         3,274         4,521         2,154         4,496         8,037           Nonprogrammed Charges:         -	Total Centralized Services	2,380,781	2,949,046	3,296,558	3,821,798	2,581,988
Community Services:         Salaries         2,950         4,482         1,409         3,750         6,800           Employee Benefits         24         39         22         50         -           Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         -         696         -           Capital Outlay         -         -         -         696         -           Capital Community Services         3,274         4,521         2,154         4,496         8,037           Nonprogrammed Charges:         -	Total Support Services	17,630,716	18,393,916	18,603,889	19,673,958	19,405,737
Salaries         2,950         4,482         1,409         3,750         6,800           Employee Benefits         24         39         22         50         -           Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         696         -         696           Capital Outlay         -         -         -         696         -	··· —	•		•		· · ·
Employee Benefits         24         39         22         50         -           Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         -         696           Capital Outlay         -         -         -         -           Total Community Services         3,274         4,521         2,154         4,496         8,037           Nonprogrammed Charges:           Transfers         -	•	2 950	4 482	1 409	3 750	6 800
Purchased Services         300         -         723         -         1,237           Supplies & Materials         -         -         -         -         696           Capital Outlay         -		,	•	•	-,	-
Supplies & Materials         -         -         -         696           Capital Outlay         -         -         -         -           Total Community Services         3,274         4,521         2,154         4,496         8,037           Nonprogrammed Charges:         Transfers           Transfers         -         <			-		-	1 237
Capital Outlay		-	_	720	696	1,207
Nonprogrammed Charges:	• •	_	_		000	
Nonprogrammed Charges:   Transfers		3,274	4,521	2,154	4,496	8,037
Transfers						
Other Transfers Tuition         7,272         6,381         49,661         46,382         40,000           Total Nonprogrammed Charges         7,272         6,381         49,661         46,382         40,000           Debt Service         -		_	_			
Transfers         Tuition         7,272         6,381         49,661         46,382         40,000           Total Nonprogrammed Charges         7,272         6,381         49,661         46,382         40,000           Debt Service         -						
Tuition         7,272         6,381         49,661         46,382         40,000           Debt Service         -						
Total Nonprogrammed Charges   7,272   6,381   49,661   46,382   40,000		7.272	6.381	49.661	46.382	40.000
TOTAL EXPENDITURES         86,612,190         91,781,358         96,127,701         85,528,916         89,479,128           REVENUES OVER/(UNDER)           EXPENDITURES         2,135,215         2,462,313         5,929,922         5,689,724         703,770           OTHER FINANCING SOURCES (USES):           Technology Loan         -	<del></del>					
REVENUES OVER/(UNDER) EXPENDITURES  2,135,215 2,462,313 5,929,922 5,689,724 703,770  OTHER FINANCING SOURCES (USES):  Technology Loan	Debt Service	<u>-</u>	· <u>-</u>	-	-	-
EXPENDITURES         2,135,215         2,462,313         5,929,922         5,689,724         703,770           OTHER FINANCING SOURCES (USES):           Technology Loan         - <td< td=""><td>TOTAL EXPENDITURES</td><td>86,612,190</td><td>91,781,358</td><td>96,127,701</td><td>85,528,916</td><td>89,479,128</td></td<>	TOTAL EXPENDITURES	86,612,190	91,781,358	96,127,701	85,528,916	89,479,128
EXPENDITURES         2,135,215         2,462,313         5,929,922         5,689,724         703,770           OTHER FINANCING SOURCES (USES):           Technology Loan         - <td< td=""><td>REVENUES OVER/(UNDER)</td><td></td><td></td><td></td><td></td><td></td></td<>	REVENUES OVER/(UNDER)					
Technology Loan         -	· · · · · · · · · · · · · · · · · · ·	2,135,215	2,462,313	5,929,922	5,689,724	703,770
Technology Loan         -	OTHER FINANCING SOURCES (USES):					
Transfers In         - <t< td=""><td>• • •</td><td>_</td><td>_</td><td>-</td><td>_</td><td>_</td></t<>	• • •	_	_	-	_	_
Transfers Out TOTAL OTHER FINANCING SOURCES         (633,000) (2,720,929) (2,309,362) (5,000,000) (4,550,000)         (4,550,000) (4,550,000)           NET CHANGE IN FUND BALANCE         1,502,215 (258,616) 3,620,560 (689,724) (3,846,230)         689,724 (3,846,230)           BEGINNING FUND BALANCE         45,580,163 47,082,378 46,580,163 52,449,476 (53,139,200)         53,139,200           ENDING FUND BALANCE         47,082,378 46,823,763 50,200,723 53,139,200 49,292,970	••	-	_	_	_	_
TOTAL OTHER FINANCING SOURCES         (633,000)         (2,720,929)         (2,309,362)         (5,000,000)         (4,550,000)           NET CHANGE IN FUND BALANCE         1,502,215         (258,616)         3,620,560         689,724         (3,846,230)           BEGINNING FUND BALANCE         45,580,163         47,082,378         46,580,163         52,449,476         53,139,200           ENDING FUND BALANCE         47,082,378         46,823,763         50,200,723         53,139,200         49,292,970		(633 000)	(2 720 929)	(2 309 362)	(5,000,000)	(4 550 000)
NET CHANGE IN FUND BALANCE         1,502,215         (258,616)         3,620,560         689,724         (3,846,230)           BEGINNING FUND BALANCE         45,580,163         47,082,378         46,580,163         52,449,476         53,139,200           ENDING FUND BALANCE         47,082,378         46,823,763         50,200,723         53,139,200         49,292,970		, ,				
BEGINNING FUND BALANCE         45,580,163         47,082,378         46,580,163         52,449,476         53,139,200           ENDING FUND BALANCE         47,082,378         46,823,763         50,200,723         53,139,200         49,292,970	<del>-</del>					
ENDING FUND BALANCE 47,082,378 46,823,763 50,200,723 53,139,200 49,292,970						•
	BEGINNING FUND BALANCE	45,580,163	47,082,378	46,580,163	52,449,476	53,139,200
	=	47,082,378	46,823,763	50,200,723	53,139,200	49,292,970

#### NOTE:

Total Revenues and Expenditures are more than seen on previous statements in this document. The reason for this variance is to account for the State of Illinois TRS employer pension contributions made "on-behalf" of District 200. The 2021-22 estimated amount is \$21,698,920 and equates to the State's proportionate share of the net pension liability associated with District 200. This amount is simply a flow-through where revenues equal expenditures and has no impact on the day-to-day operating budget.

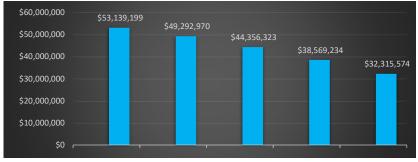
#### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Comparative Statement of Revenue & Expenditures 2022-23 Budget Through 2025-26 Budget Forecast

#### GENERAL FUND EDUCATIONAL FUND - 10

		PROJECTED						
	2021-22	2022-23	2023-24	2024-25	2025-26			
	Unaudited				1			
	Actual	Budget	Budget	Budget	Budget			
REVENUES:								
Local:								
Property Taxes	41,453,216	41,491,500	42,736,245	44,018,332	45,338,882			
CPPRT	1,274,367	500,000	500,000	400,000	400,000			
Tuition	2,448,115	3,130,000	3,100,000	3,100,000	3,100,000			
Interest	41,526	50,000	275,000	275,000	275,000			
Activity/Admission Fees	239,394	237,000	245,000	245,000	245,000			
Registration Fees	693,765	568,000	596,400	626,220	657,531			
Other	1,147,666	304,000	225,000	225,000	225,000			
Total Local	47,298,049	46,280,500	47,677,645	48,889,552	50,241,413			
State:								
General State Aid	21,392,097	21,243,478	21,562,130	21,885,562	22,213,846			
Categoricals	312,332	310,000	317,750	325,694	333,836			
Total State	21,704,429	21,553,478	21,879,880	22,211,256	22,547,682			
Federal:								
Rm&Bd/Medicaid Reimb	517,242	650,000	650,000	650,000	650,000			
Total Federal	517,242	650,000	650,000	650,000	650,000			
Transfers In	-	-	_	-	-			
Proceeds from Loan	-	-	_	-	-			
TOTAL REVENUES	69,519,720	68,483,978	70,207,525	71,750,808	73,439,095			
EXPENDITURES:								
Salaries	45,509,431	49,609,595	51,097,883	52,630,819	54,209,744			
Employee Benefits	13,344,063	14,816,328	15,557,144	16,335,002	16,825,052			
Purchased Services	1,126,859	1,085,370	1,107,077	1,129,219	1,151,803			
Supplies & Materials	2,771,038	1,571,659	1,603,092	1,635,154	1,667,857			
Capital Outlay	91,800	196,800	250,000	250,000	250,000			
Other	244,575	85,455	87,000	87,000	87,000			
Tuition	742,231	415,000	441,975	470,703	501,299			
Transfer Out	5,000,000	4,550,000	5,000,000	5,000,000	5,000,000			
TOTAL EXPENDITURES	68,829,997	72,330,207	75,144,172	77,537,897	79,692,755			
		,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
REVENUES OVER/(UNDER)								
EXPENDITURES	689,723	(3,846,229)	(4,936,647)	(5,787,089)	(6,253,660)			
BEGINNING FUND BALANCE	52,449,476	53,139,199	49,292,970	44,356,323	38,569,234			
ENDING FUND BALANCE	53,139,199	49,292,970	44,356,323	38,569,234	32,315,574			
Less: Early taxes	(22,116,162)	(22,116,162)	(21,368,123)	(22,009,166)	(22,669,441)			
	31,023,037	27,176,808	22,988,201	16,560,068	9,646,133			

#### **Assumptions for Projected Years:**

- \* Property Tax revenues will increase 3.0% in FY24, FY25, & FY26.
- \* Tuition will decrease in FY21 and then remain flat for the next two years. Other Local revenues will remain relatively static.
- \* General State Aid increased based on the EBF formula and Tier I status and will go up 1.5% in FY24, FY25, & FY26
- \* State Categorical Reimbursements are estimated to increase 1.025% tyear over year. Federal Revenues will remain static.
- \* Current employee contracts expire at end of FY24. For budget forecasting purposes only, salaries will increase 3% each year.
- \* Benefits will increase 5% in FY24, FY25, & FY26.
- \* Purchased Services and Supplies will increase 2% annually for the next three years.
- \* Capital Oulay and Other will remain static for the next three years
- \* Tuition costs will increase 6.5% for the next three years.
- $^{\star}\,$  Transfers Out will be used for debt service that will be underlevied for in the Debt Service Fund.
- \* The projected years' budget is for informational purposes only and will change as time elapses.



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# FOOD SERVICES FUND Sub-Fund of the Educational Fund 2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### FOOD SERVICES FUND

This school year's total revenue and expenditure budget for the Food Services Fund is \$2,169,043. District 200 offers a comprehensive food service program including cold breakfast, hot and cold lunch, snacks, and catering. All of the district's twelve schools participate in the food services program. On a typical day the Food Service Department serves approximately 270 breakfasts and 1,800 lunches with daily revenues of \$9,100. In prior years the Food Service Department also served about 60 after school snacks per day but with COVID related restrictions, Food Service was limited to two meals per day: breakfast and lunch. As the schools transition back from COVID restrictions, expectations are that the snack service will increase.

At the start of the 2022-23 school year, the percentage of meals being served that qualify for Free & Reduced is approximately 53%. In order to qualify a household with a family of four must make less than \$51,338 for reduced food and less than \$36,075 for free food.

The cost for a school breakfast for the 2022-23 school year is \$2.45, the cost for the elementary school lunch is \$3.35, and the cost for a middle/high school lunch is \$3.45. Reduced price is \$.30 for a school breakfast and \$.40 for a school lunch.

District 200 is leading the way on providing healthy school breakfast and lunches having seven of the district's schools certified at the Silver level of the Healthier U.S. School Challenge through the USDA. The remaining five schools have been certified at the Bronze level in this same program. In addition, two schools have been recognized by the Alliance for a Healthier Generation -- Creekside Middle School received Silver and Clay received Bronze.

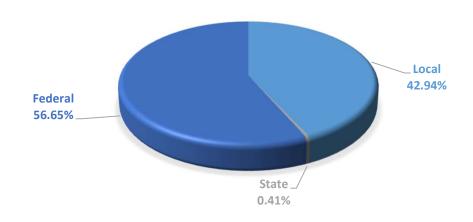
Expenditures for the 2022-23 school year include the salaries and benefits of the food service employees, the purchase of food and beverages for resale, and all other related costs associated with operating the food service program. The Food Services program includes the following personnel:

- Director of Food Services 1.0
- Secretary to the Director 1.0
- Food Service Managers 10.0
- Food Service Supervisors 1.0
- Food Service Workers 30.0

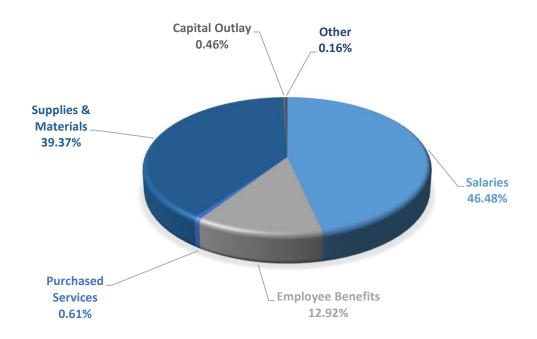
The fund balance of the Food Service Fund on June 30, 2022 was \$500,154. This reflects recovery from the pandemic at which time Food Service was operating with a deficit fund balance. The Food Service program provided meals to students from March through June and paid all staff without corresponding revenues. These funds are classified as assigned since they will only be used for the food service activities of the district.

## FOOD SERVICE FUND 2022-23 BUDGET

#### **TOTAL REVENUE-\$2,169,043**



#### **TOTAL EXPENDITURES-\$2,169,043**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 11 - FOOD SERVICE FUND

							CHANGE	FROM
	•	2018-19	2019-20	2020-21	2021-22	2022-23	FY21 TO	FY22
	_	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:	•							
Local:								
Interest		1,335	762	29	-	100	100	100.0%
Fees		808,590	671,869	8,575	59,100	931,200	872,100	1475.6%
Other	_	644	-	-	-	-	-	0.0%
	Total Local	810,569	672,630	8,604	59,100	931,300	872,200	1475.8%
State:								
Reimbursements		19,814	14,420	4,885	39,589	9,000	(30,589)	-77.3%
	Total State	19,814	14,420	4,885	39,589	9,000	(30,589)	-77.3%
Federal:		4 00 4 000		4 400 700	0 500 000	4 000 740	(4.074.440)	E0.00′
Reimbursements	. 4 . 1 . 5	1,204,003	1,289,148	1,123,766	2,502,883	1,228,743	(1,274,140)	-50.9%
To	otal Federal _	1,204,003	1,289,148	1,123,766	2,502,883	1,228,743	(1,274,140)	-50.9%
TOTAL	)_\/_\\!_\	2.024.222	4.076.406	4 427 055	2 604 576	2.460.040	(420 500)	40.00/
IOIAL	REVENUES	∠,∪34,386	1,976,198	1,137,255	2,601,572	2,169,043	(432,529)	-16.6%
EVDENDITUESO								
EXPENDITURES:		070 705	004.070	044.000	000 574	4 000 077	75 507	0.40/
Salaries		970,795	984,073	611,866	932,571	1,008,077	75,507	8.1%
Employee Benefits		307,464	271,262	169,686	245,438	280,188	34,750	14.2%
Purchased Services		9,574	10,612	3,209	18,441	13,250	(5,191)	-28.1% 1.4%
Supplies & Materials		779,700	808,386	363,060	842,440	854,028	11,588	
Capital Outlay Other		- 3,534	- 3,683	3,530	- 3,483	10,000 3,500	10,000 18	100.0% 0.5%
Other TOTAL EXPE	NULLIDES	2,071,067	2,078,016	3,530 <b>1,151,351</b>	2,042,372	<b>2,169,043</b>	126,671	6.2%
IOTAL EXPE	INDITURES	2,071,007	2,070,010	1,101,301	2,042,372	2,109,043	120,011	0.2 70
REV OVER/(UN	NDER) EXP	(36,681)	(101,818)	(14,096)	559,200	0		
OTHER FINANCING SOURC	ES (USES):							
Transfers In	. ,	-	-	-	_	-		
Transfers Out		-	-	-	_	-		
TOTAL OTHER FINANCING	SOURCES			-				
	=							
NET CHANGE IN FUND	BALANCE	(36,681)	(101,818)	(14,096)	559,200	0		
BEGINNING FUND	BALANCE	93,549	56,868	(44,949)	(59,045)	500,154		
ENDING FUND	BALANCE	56,868	(44,949)	(59,045)	500,154	500,154	-2.8%	
	-							

# GRANTS FUND Sub-Fund of the Educational Fund 2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### **GRANTS FUND**

District 200 aggressively pursues grants to enhance and expand educational programs for students. For the 2022-23 school year the Grant Fund has budgeted revenues and expenditures of \$13.5 million. The majority of these funds, \$10.9 million, come from Federal sources – most from Coronavirus Aid, Relief, and Economic Security (CARES) and Elementary and Secondary School Emergency Relief (ESSER). The remaining Federal grant funds come from competitive grants offered primarily through the federal Department of Education in Washington, DC and some from federal entitlements offered to all school districts based on formulas established under federal legislation. The formulas are usually based on such factors as population, enrollment, per-capita income, or a specific need.

Federal Entitlement Grants include the following:

- Title I Helping Disadvantaged Children
- IDEA Individuals with Disabilities Education Act
- Language Instruction Programs for LEP Students (LIPLEPS)
- Title II Professional Development
- Perkins IIC Career & Technical

State grants can also be competitive or entitlements. This year District 200 will receive over \$2.1 million in Early Childhood Education funds. These funds will be used to enhance and expand the Early Childhood program at Verda Dierzen Early Learning Center. In addition, District 200 expects to receive State grants for the following programs:

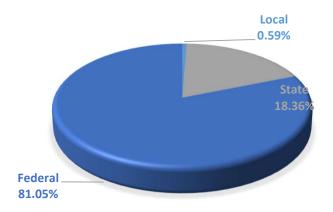
- Career & Technical Education
- Illinois State Library
- Advance Placement Classes

District 200 also receives minimal funds from local organizations and foundations. This year the district expects to receive approximately \$79,000 in local funds.

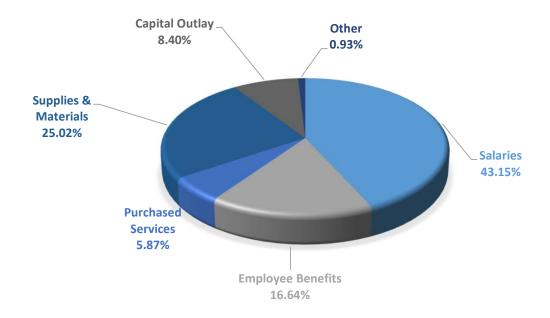
Expenditures include salaries and benefits of any persons employed directly as a result of a specific grant, the purchase of supplies/materials, professional services, staff development, and all other related costs associated with grants. The fund balance of the Grants Fund on June 30, 2022 was (\$1,097,456). This negative balance is primarily a result of the State of Illinois delaying payments to the district. This fund has consistently had a negative fund balance due to the timing of when expenditures occur and when state and federal reimbursements are received. For audit purposes the Grant Fund is combined with the Educational Fund and is classified as restricted.

## GRANTS FUND 2022-23 BUDGET

#### **TOTAL REVENUE-\$13,500,000**



#### **TOTAL EXPENDITURES-\$13,500,000**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 14 - GRANTS FUND

						CHANGE FROM
	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO FY23
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$ %
REVENUES:						
Local:						
Interest	1,173	588	-	-		
Grants	30,632	19,265	67,643	95,000	79,987	(15,013) -
Total Local	31,805	19,853	67,643	95,000	79,987	(15,013) -
State:						
Grants	2,441,244	1,849,165	2,215,464	1,880,083	2,477,951	597,868 -
	2,441,244	1,849,165	2,215,464	1,880,083	2,477,951	597,868
Federal:	0.700.400	0.070.047	0.000.700	5 704 004	40.040.000	5 400 700   00 00/
Grants	2,720,430	2,979,847	3,638,736	5,761,324	10,942,062	5,180,738 89.9%
Total Federal	2,720,430	2,979,847	3,638,736	5,761,324	10,942,062	5,180,738 89.9%
TOTAL REVENUES	5,193,479	4,848,865	5,921,843	7,736,407	13,500,000	5,763,593 74.5%
TOTAL REVENUES	3,193,479	4,040,003	3,321,043	7,730,407	13,300,000	3,703,333 74.370
EXPENDITURES:						
Salaries	2,640,486	2,629,417	2,782,824	3,848,208	5,824,955	1,976,747 51.4%
Employee Benefits	820,609	941,810	1,106,482	1,601,980	2,246,018	644,038 40.2%
Purchased Services	489,214	536,986	692,631	819,665	791,907	(27,758) -3.4%
Supplies & Materials	499,261	858,342	1,323,638	1,341,366	3,378,112	2,036,746 151.8%
Capital Outlay	104,308	15,041	86,508	-	1,134,106	1,134,106 0.0%
Other			135,307	200,638	124,902	(75,736) -37.7%
TOTAL EXPENDITURES	4,553,879	4,981,596	6,127,390	7,811,856	13,500,000	5,688,144 72.8%
REV OVER/(UNDER) EXP	639,600	(132,731)	(205,547)	(75,449)	-	
OTHER FINANCING SOURCES (USES):						
Transfers In	_		_	_	_	
Transfers Out	_	_	_	_	_	
TOTAL OTHER FINANCING SOURCES			-	-	-	
NET CHANGE IN FUND BALANCE	639,600	(132,731)	(205,547)	(75,449)	-	
BEGINNING FUND BALANCE	(1,323,329)	(683,729)	(816,460)	(1,022,007)	(1,097,456)	
ENDING FUND BALANCE	(683,729)	(816,460)	(1,022,007)	(1,097,456)	(1,097,456)	-8.1%

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
REVENUES:					
Local:					
Interest	1,173	588	-	-	-
Grants	30,632	19,265	67,643	95,000	79,987
Total Loca	31,805	19,853	67,643	95,000	79,987
State:					
Grants	2,441,244	1,833,115	2,215,464	1,880,083	2,477,951
Total State	2,441,244	1,833,115	2,215,464	1,880,083	2,477,951
Federal:					
Grants	2,720,430	2,995,897	3,638,736	5,761,324	10,942,062
Total Federa	1 2,720,430	2,995,897	3,638,736	5,761,324	10,942,062
		4040-55-	F 004 0 :-	<b>7 744</b>	40 800 000
TOTAL REVENUES	5,193,479	4,848,865	5,921,843	7,736,407	13,500,000
EVENDIT: 1220					
EXPENDITURES:					
Instruction:					
Regular Programs:		40.010	100 500	040 445	4 704 00-
Salaries	392	10,843	129,589	913,143	1,761,035
Employee Benefits	73	953 5.500	10,060	356,885	721,799
Purchased Services	10,390	5,560	104,589	43,907	215,600
Supplies & Materials	17,568	87,900	740,905	637,329	2,604,213
Capital Outlay	2,650	-	-	405 577	200,000
Other	- 04.070	405.050	41,555	135,577	50,000
Total Regular Programs	31,073	105,256	1,026,698	2,086,841	5,552,647
Pre-K Programs	PPE 400	GEO 000	670.050	750.054	000 740
Salaries	665,183	659,289	678,053	753,954	898,743
Employee Benefits	238,074	222,638	274,568	282,253	331,451
Purchased Services	6,679	2,223 55,343	- 102 004	2,400 70,050	1,100 1,845
Supplies & Materials Capital Outlay	46,628	ან,ა4ა	103,991	70,959	1,845
Capital Outlay  Total Pre-K Programs	956,564	939,493	1,056,612	1,109,566	1,233,139
Special Programs:	300,004	<i>5</i> 55,455	1,000,012	1, 103,300	1,200,108
Special Programs. Special Education:					
Special Education: Salaries	814,015	738,568	767,777	749,871	840,002
Salaries Employee Benefits	230,456	738,568 248,934	308,402	749,871 315,322	308,840
Purchased Services	230,456 7,418	248,934 799	308,402 395	1,085	1,000
Supplies & Materials	7, <del>4</del> 16 78,662	106,110	395 86,721	91,520	146,665
Capital Outlay	1,519	100,110	00,121	91,020	140,000
Other	1,519	<u>-</u> -	<u>-</u> 26,608	- 36,842	- 15,648
Total Special Education		1,094,411	1,189,903	1,194,640	1,312,155
Total Opecial Education	1,102,010	1,007,411	1,100,500	1,104,040	1,012,100

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
Educationally Deprived/Remedial Pro	grams:		_		
Salaries	211,739	240,035	270,161	245,883	316,621
Employee Benefits	42,684	76,479	70,330	61,082	71,274
Purchased Services	3,160	5,360	7,005	32,706	60,578
Supplies & Materials	233,109	492,585	200,657	347,314	435,761
Capital Outlay	12,339	-	-	-	-
Other				-	-
Total Special Education	503,031	814,459	548,153	686,985	884,234
Vocational Programs:					
Salaries	51,921	36,157	38,703	31,098	35,410
Employee Benefits	16,329	6,808	6,380	5,753	6,856
Purchased Services	3,000	4,000	-	-	5,000
Supplies & Materials	18,139	11,340	14,440	3,553	34,793
Capital Outlay	12,705	-	40,333	-	247,075
Other					37,626
Total Vocational Programs	102,094	58,305	99,856	40,404	366,760
Summer School Programs:					
Salaries	49,810	44,443	26,721	48,075	157,585
Employee Benefits	5,004	4,483	1,957	6,147	20,039
Supplies & Materials	-	-	14,809	18,840	5,000
Total Summer School Programs	54,814	48,926	43,487	73,062	182,624
Gifted Programs					
Salaries	38,326	47,397	49,042	50,822	61,480
Employee Benefits	18,694	20,033	21,992	22,067	27,146
Supplies & Materials	-	- -	-	-	-
Total Gifted Programs	57,020	67,430	71,034	72,889	88,626
Bilingual Programs:					
Salaries	61,806	57,036	55,669	62,795	72,186
Employee Benefits	10,861	10,489	11,021	12,187	12,945
Supplies & Materials	104	3,274	3,553	-	324
Total Bilingual Programs	72,771	70,799	70,243	74,982	85,455
_					
Total Instruction	2,909,437	3,199,079	4,105,986	5,339,369	9,705,640
0 10 1 5 1					
Support Services - Pupils					
Attendance & Social Work Services:	055	44.000	4 700	040.070	777.004
Salaries	255	11,982	4,726	243,070	777,604
Employee Benefits	31	2,798	638	86,004	275,342
Purchased Services	21,600	-	-	-	-
Supplies & Materials	-	- 11700	3	-	200
otal Attendance & Social Work Servs _	21,886	14,780	5,367	329,074	1,053,146

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
Guidance Services:			-	-	•
Salaries	25,092	25,367	26,201	26,674	32,103
Employee Benefits	10,963	11,542	11,869	11,953	12,910
Purchased Services	7,776	7,735	5,619	7,265	10,848
Total Guidance Services	43,831	44,644	43,689	45,892	55,861
Health Services:					
Salaries	74,173	76,719	88,151	81,228	97,373
Employee Benefits	27,230	34,282	39,754	38,678	45,456
Purchased Services	-	-	-	32,336	-
Supplies & Materials	19,529	15,716	161,141	116,557	8,701
Capital Outlay	7,162	-	-	-	3,208
Total Health Services	128,094	126,717	289,046	268,799	154,738
Psychological Services:					
Purchased Services	2,300	5,250	5,875	-	-
Supplies & Materials	4,397	2,762	4,740	7,394	7,306
Capital Outlay		-	-	-	-
Total Psychological Services	6,697	8,012	10,615	7,394	7,306
Speech & Language Services					
Salaries	3,898	3,976	4,055	4,055	4,055
Employee Benefits	499	541	542	528	547
Purchased Services	8,101	7,733	3,112	26,571	21,729
Supplies & Materials	11,256	17,038	2,561	11,488	14,512
Capital Outlay	8,700	-	-	-	4,000
Total Speech & Language Services	32,454	29,288	10,270	42,642	44,843
Total Support Services - Pupils	232,962	223,441	358,987	693,801	1,315,894
Instructional Staff:					_
Improvement of Instruction:					
Salaries	125,908	168,075	183,809	216,196	284,404
Employee Benefits	20,221	82,083	126,658	178,625	173,703
Purchased Services			•	271,032	201,836
	105,634	133,026	204,550		
Supplies & Materials	4,651	10,231	3,747	14,943	14,025
Total Improvement of Instruction _	256,414	393,415	518,764	680,796	673,968
Educational Media Services:					
Supplies & Materials	4,630	4,523	4,460	5,244	5,092
Capital Outlay _					581,000
Total Educational Media Services _	4,630	4,523	4,460	5,244	586,092
Assessment & Testing:					
Salaries	18,039	18,662	16,257	19,653	20,858
Employee Benefits	5,939	6,282	5,651	8,248	6,391
Supplies & Materials	102,311	153,328	26,290	54,856	26,384
Total Assessment & Testing _	126,289	178,272	48,198	82,757	53,633
Total Support Servs-Instr Staff	387,333	576,210	571,422	768,797	1,313,693

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Budget
General Administration:					
Executive Administration Services					
Salaries	66,270	66,835	65,987	47,976	59,226
Employee Benefits	27,028	29,050	28,476	30,039	32,647
Supplies & Materials	1,297	500	, -	-	-
Total Executive Administration Servs	94,595	96,385	94,463	78,015	91,873
Service Area Administrative Services	s:				
Salaries	22,931	23,719	21,043	17,805	19,220
Employee Benefits	9,394	9,964	12,574	12,625	13,560
Supplies & Materials	-	-	-	-	-
Total Service Area Administrative Servs	32,325	33,683	33,617	30,430	32,780
Total Support Services - Gen Admin	126,920	130,068	128,080	108,445	124,653
School Administration:					
Salaries	6,110	6,077	5,269	5,311	13,263
Employee Benefits	843	817	744	773	1,999
Supplies & Materials			6,605	-	
Total School Administration	6,953	6,894	12,618	6,084	15,262
Business Services:					
Fiscal Services:					
Purchased Services	126,325	121,851	299,489	320,782	167,865
Total Fiscal Services	126,325	121,851	299,489	320,782	167,865
Operations & Maintenance	•	•	•	•	•
Salaries	9,234	20,540	_	-	-
Employee Benefits	1,774	4,013	-	-	-
Purchased Services	1,846	-	_	_	_
Supplies & Materials	· <u>-</u>	11,475	4,483	5,622	26,650
Capital Outlay	57,539	15,041	46,175	-	106,031
Other	,	,	,		14,420
Total Operations & Maintenance	70,393	51,069	50,658	5,622	147,101
Transportation Services	•		•		
Salaries	39,399	26,104	13,851	-	-
Employee Benefits	3,574	2,047	2,863	-	-
Purchased Services	45,830	49,971	17,000	5,555	48,905
Total Transportation Services	88,803	78,122	33,714	5,555	48,905
Food Services:					
Salaries	11,089	16,961	5,976	14,238	15,842
Employee Benefits	3,781	8,535	3,171	5,784	7,052
Purchased Services	- -	-	- -	-	-
Supplies & Materials	38,340	31,228	6,146	26,787	46,869
Total Food Services	53,210	56,724	15,293	46,809	69,763
Total Business Services	338,731	307,766	399,154	378,768	433,634
<del>-</del>					

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Detailed Comparative Statement of Revenue & Expenditures

## GENERAL FUND GRANTS FUND - 14 - CONTINUED Prepared on Cash Basis

	2018-19	2019-20	2020-21	2021-22	2022-23
L	Actual	Actual	Actual	Actual	Budget
Total Support Services	1,092,899	1,244,379	1,470,261	1,955,895	3,203,136
Community Services:					
Salaries	344,894	330,633	331,784	316,365	357,945
Employee Benefits	147,157	159,038	168,830	167,026	176,061
Purchased Services	36,845	41,690	24,326	28,435	43,110
Supplies & Materials	22,647	6,776	26,203	4,766	14,108
Capital Outlay	-	-	-	-	-
Total Community Services	551,543	538,137	551,143	516,592	591,224
TOTAL EXPENDITURES	4,553,879	4,981,595	6,127,390	7,811,856	13,500,000
REVENUES OVER/(UNDER)					
EXPENDITURES	639,600	(132,730)	(205,547)	(75,449)	-
BEGINNING FUND BALANCE	(1,323,329)	(683,729)	(816,460)	(1,027,162)	(1,102,611)
ENDING FUND BALANCE	(683,729)	(816,460)	(1,022,007)	(1,102,611)	(1,102,611)

#### NOTE:

The Grants Fund was established as a "sub-fund" of the Educational Fund in 2004-05. The Illinois State Board of Education does not require that a separate fund be maintained. However, District 200's financial practices provide greater detail than most Illinois School Districts. The District has found that this practice provides a greater accounting of grants and of the Educational Fund for planning and budgeting purposes.

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# **Sub-Fund of the Educational Fund**2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### KIDS CLUB FUND

District 200 offers a self-funded before-school and after-school enrichment child care program for children ages 2 years old to 5 years old. Kids Club was started in 1996 with eight children and at the start of the 2022-23 school year over 155 students were enrolled. Programs are offered at Mary Endres Elementary School, Olson Elementary School, Greenwood Elementary School, and at Verda Dierzen Early Learning Center.

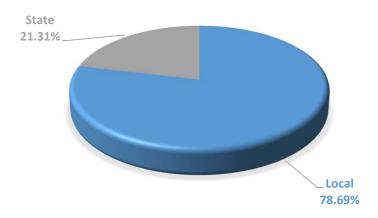
Staff members' credentials include Associate's degrees in Early Childhood Education, Illinois Director and National Administrators credentials from National Association Education of Young Children (NAEYC), Crisis Prevention Institute (CPI) training, CPR and First Aid certification. Staff members are required to take 15 hours of continuing education annually.

Kids Club is offered year-round, including during Winter and Spring Breaks and during the Summer. Kids Club duties are varied and include introducing preschoolers to a school environment, homework assistance, theme-based programming, and field trips.

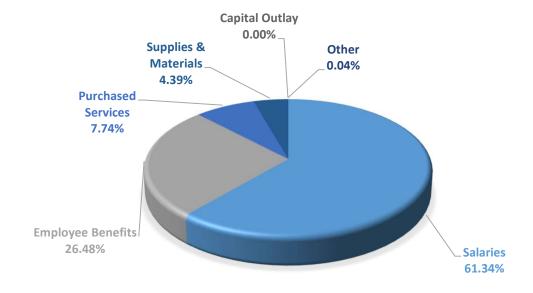
Revenues for Kids Club expenditures come from fees assessed to parents who wish to participate in the before and/or after school day care program. Expenditures consist of salaries and benefits paid to employees to staff the program, as well as supplies, food, and equipment to fully operate the program. The fund balance of the Kids Club Fund on June 30, 2022 was (\$106,228). The deficit balance, although showing signs of recovery, is due to the pandemic; Kids Club was not in operation from March through September 2020 when the program was able to relocate and open on a limited basis. As of September 2022, there are 155 students enrolled with 60 students on a wait list while additional staff are hired and space needs are addressed. Kids Club funds are classified as assigned since they will only be used for the before and after kids club program of the district.

## KIDS CLUB FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$563,000**



## **TOTAL EXPENDITURES-\$563,000**



## WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 16 - KIDS CLUB FUND

							CHANGE	FROM I
	•	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	
		ACTUAL		ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:	•						-	
Local:								
Interest		407	632	1	-	-	-	
Fees		527,203	466,661	43,234	387,246	443,000	55,754	14.4%
Other		=	-	-	-	-		-
<b>-</b>	Total Local	527,609	467,293	43,235	387,246	443,000	55,754	14.4%
State:		404.000	404.000	07.000	00.000	400.000	07.400	00.00/
Reimbursements	T. I. I. O I.	104,299	194,089	37,926	92,892	120,000	27,108	29.2%
Federal:	Total State	104,299	194,089	37,926	92,892	120,000	27,108	29.2%
Grants								
	otal Federal		-	_	-	-		<del>-</del>
	otai i caciai							
TOTAL F	REVENUES	631,909	661,382	81,161	480,137	563,000	82,863	17.3%
	=	<u> </u>	·		•	· ·		
EXPENDITURES:								
Salaries		418,235	408,311	175,178	286,615	345,360	58,745	20.5%
Employee Benefits		194,236	215,320	84,978	113,607	149,100	35,493	31.2%
Purchased Services		31,129	29,187	2,675	3,543	43,600	40,057	1130.7%
Supplies & Materials		10,304	8,541	2,561	5,122	24,740	19,618	383.0%
Capital Outlay		-	-	-	-		-	-
Other	-	30	30	1,740	30	200	170	566.7%
TOTAL EXPE	NDITURES <sub>.</sub>	653,934	661,388	267,132	408,917	563,000	154,083	37.7%
REV OVER/(UN	NDER) EXP	(22,025)	(6)	 (185,971)	71,221	_		
11_1 01_10(01	, <b></b>	(,- <b>-</b> )	(3)		<b>,</b> -			
OTHER FINANCING SOURC	ES (USES):							
Transfers In								
Transfers Out	-							
TOTAL OTHER FINANCING	SOURCES	-	-	-	-	-		
NET CHANGE IN FUND	BALANCE	(22,025)	(6)	(185,971)	71,221	-		
BEGINNING FUND	BALANCE	30,554	8,529	30,554	(177,449)	(106,228)		
ENDING FUND	BALANCE	8,529	8,523	(155,417)	(106.228)	(106,228)	-18.9%	
		0,020	2,020	(100,111)	(100,220)	(100,220)	10.070	

# **Sub-Fund of the Educational Fund**2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### CHALLENGER CENTER FUND

District 200 acquired the Challenger Learning Center from Aurora University of Woodstock in July, 2019. The Challenger Learning Center will provide STEM-based programs for students and families. Currently, 5<sup>th</sup>-8<sup>th</sup> grade students become astronauts for a day in the Mission Control and Spacecraft simulators. During the course of their simulated space mission, students are exposed to biology, math, engineering, and many other scientific disciplines. District 200 intends to expand service offerings once the center is operational.

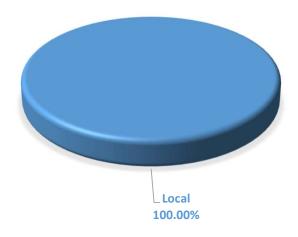
In order to keep funds associated with the Challenger Learning Center separate and distinct from District 200 funds, a new fund was established to account for all transactions related to the Challenger Center. Revenue during 2019-20, the first year, came from a transfer of funds from Aurora University (\$350,000) and from other regional foundation grants, as well as user fees and interest income. Expenditures consist of salaries and benefits of staff; fees to the National Challenger Learning Center in Washington, DC; supplies and materials and one-time renovation costs which will largely be covered by the Aurora University funds.

For the 2022-23 school year revenue is budgeted at \$130,050, from center user fees and a local foundation grant. Expenses total \$130,050 with the hope that revenues will meet expenditures in order to further reduce the deficit incurred from the pandemic and construction of the center in 2019-20. Unfortunately, the cost of the pandemic has been far reaching and is likely to result in carrying a deficit balance for several years to come.

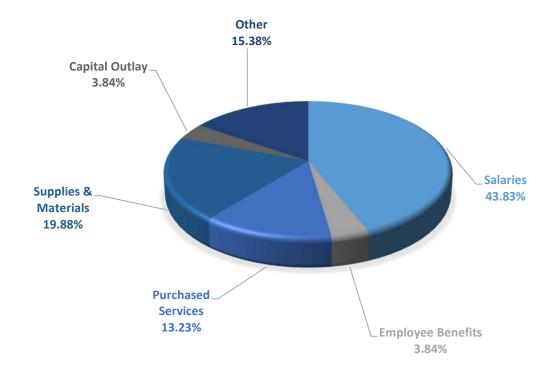
It was originally anticipated that this fund would have a deficit balance at the end of the 2019-20 school year, but within three or four years the deficit would be wiped out and the fund would operate on a self-supporting basis with entry fees and donations covering costs. As expected, as of June 30, 2022, the fund is still carrying a deficit balance of (\$204,619). Once the pandemic is under control, the plan for the Challenger Center Fund will continue to work toward a self sufficient operation.

## CHALLENGER CENTER FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$130,050**



## **TOTAL EXPENDITURES-\$130,050**



### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 17 - CHALLENGER CENTER FUND

							CHANG	GE FROM
	•	2018-19	2019-20	2020-21	2021-22	2022-23	FY22	TO FY23
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:								
Local:			000			50	50	E400.00/
Interest			290	-	-	50	50	-5100.0%
Fees Other			86,705	19,421	120,477	100,000	(20,477)	20.5%
Otner	Total Local		426,856 513,851	55,000 74,421	- 120,477	30,000 130,050	30,000 9,573	-100.0% -7.4%
State:	TOTAL LOCAL		313,031	14,421	120,477	130,030	9,573	-7.470
Reimbursements							_	_
rtombardomento	Total State	_	_	-	_	_		
Federal:	Total State							
Reimbursements		_	-	_	_	-	_	_
	Total Federal	-	-	-	-	-		-
TOTA	AL REVENUES	-	513,851	74,421	120,477	130,050	9,573	7.9%
								_
EXPENDITURES:								
Salaries			110,464	17,575	40,434	57,000	16,566	41.0%
Employee Benefits			26,614	3,987	-	5,000	5,000	100.0%
Purchased Services			311,023	40	8	17,200	17,192	214900.0%
Supplies & Material	S		137,192	459	-	25,850	25,850	100.0%
Capital Outlay Other			245,572	20,000	-	5,000	5,000	100.0%
	KPENDITURES		830,865	42,061	40.442	20,000 <b>130,050</b>	20,000 <b>89,608</b>	100.0% <b>221.6%</b>
TOTALEZ	APENDITURES		030,003	42,001	40,442	130,030		221.0/0
REV OVER	/(UNDER) EXP	-	(317,014)	32,360	80,035	-		
OTHER FINANCING SOU	IBCEG (HGEG).							
Transfers In	ikces (uses).							
Transfers Out		_	_	_	<u>-</u>	-		
TOTAL OTHER FINANCII	NG SOURCES	-	-	-	-	-		
	:							
NET CHANGE IN FU	JND BALANCE	-	(317,014)	32,360	80,035	-		
BEGINNING FL	JND BALANCE	-	-	(317,014)	(284,654)	(204,619)		
ENDING FL	JND BALANCE	-	(317,014)	(284,654)	(204,619)	(204,619)	-157.3%	

# ACTIVITY FUNDS' FUND Sub-Fund of the Educational Fund 2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### **ACTIVITY FUNDS' FUND**

Beginning with the 2020-21 school year the Illinois State Board of Education and GASB 84 required all school districts to report Student Activity Funds – funds owned, operated, and managed by an organization, club, or an association within the student body under direction of one or more staff members for educational, recreational, or cultural purposes – within the Educational Fund. Hence, the Activity Funds' Fund was established as a sub-fund of the Educational Fund.

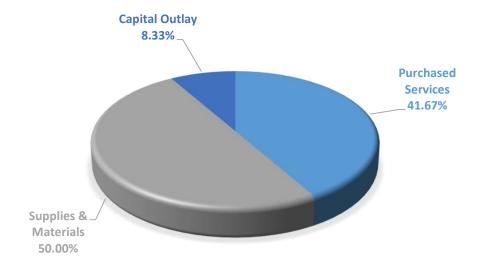
As of June 30, 2022, all of the district's Activity Funds combined had a fund balance of \$982,219. It is estimated that these funds will bring in and spend \$1.2 million each year. Consequently, the revenue and expenditure budget for this fund is \$1.2 million.

## ACTIVITY FUNDS' FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$1,200,000**



## **TOTAL EXPENDITURES-\$1,200,000**



## WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 18 - ACTIVITY FUNDS' FUND

						CHANGE F	ROM
		2019-20	2020-21	2021-22	2022-23	FY22 TO F	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:	•						
Local:							
Interest							
Other			483,949	966,460	1,200,000		4.2%
Total Local		-	483,949	966,460	1,200,000	233,540 2	4.2%
State:							
Grants							
Total State		-	-	-	-		
Federal:							
Grants							
Total Federal		-	-	-	-	-	
TOTAL REVENUES		_	483,949	966,460	1,200,000	233,540 2	4.2%
TOTAL REVENUES		-	403,343	300,400	1,200,000	233,540 2	4.2 70
EXPENDITURES:							
Purchased Services			48,643	157,774	500,000	342,226 2 <sup>2</sup>	16.9%
Supplies & Materials			463,826	634,063	600,000		5.4%
Capital Outlay			32,430	-	100,000	` ' '	0.4%
TOTAL EXPENDITURES			544,899	791,837	1,200,000		1.5%
			011,000	101,001	1,200,000	100,100	
REV OVER/(UNDER) EXP	-	-	(60,950)	174,622	-		
OTHER FINANCING SOURCES (USES)							
Transfers In	•						
Transfers Out							
TOTAL OTHER FINANCING SOURCES		-	_	_	-		
NET CHANGE IN FUND BALANCE	-	-	(60,950)	174,622	-		
BEGINNING FUND BALANCE			868,547	807,597	982,219		
ENDING FUND BALANCE			·	·	·	04.00/	
ENDING FUND BALANCE	-	-	807,597	982,219	982,219	81.9%	

## **WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200**

# STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUND SCHOOL ACTIVITY ACCOUNTS JULY 1, 2021 THRU JUNE 30, 2022

Activity Funds	Beginning Balance <u>07/01/21</u>	Receipts	<u>Disbursements</u>	Ending Balance 06/30/22
District 200 Activity	\$172,401.22	\$132,249.00	\$129,633.84	\$175,016.38
John Swanson Trust	\$124,048.88	\$194.07	\$2,000.00	\$122,242.95
Dierzen Early Learning Center	\$1,647.45	\$15,177.28	\$6,204.28	\$10,620.45
Dean St. Elementary	\$3,165.23	\$5,447.55	\$4,228.42	\$4,384.36
Endres Elementary	\$1,928.70	\$11,603.90	\$10,549.62	\$2,982.98
Greenwood Elementary	\$5,159.11	\$4,721.85	\$4,570.41	\$5,310.55
Olson Elementary	\$3,059.98	\$22,586.01	\$18,406.42	\$7,239.57
Prairiewood Elementary	\$6,382.99	\$10,854.38	\$10,732.12	\$6,505.25
Westwood Elementary	\$2,431.23	\$9,170.91	\$9,818.98	\$1,783.16
Creekside Middle School	\$60,878.08	\$60,842.12	\$62,580.46	\$59,139.74
Northwood Middle School	\$30,151.69	\$47,932.20	\$45,897.66	\$32,186.23
WHS Activity	\$200,285.87	\$234,028.54	\$169,732.64	\$264,581.77
WHS Athletic	\$41,252.39	\$161,726.35	\$123,212.98	\$79,765.76
WNHS Activity	\$73,342.52	\$166,556.97	\$108,403.12	\$131,496.37
WNHS Athletic	\$81,462.05	\$154,991.98	\$157,489.80	\$78,964.23
Total Assets and Liabilities	\$807,597.39	\$1,038,083.11	\$863,460.75	\$982,219.75

NOTE: The District is an agent for the activity groups listed above. Assets consist of "cash and investments" while "due to activity fund organizations" comprise the liabilities.

THIS P	AGE INT	TENTION	NALLY L	EFT BL	ANK

# OPERATIONS & MAINTENANCE FUND

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### **OPERATIONS & MAINTENANCE FUND**

The Buildings & Grounds Department cleans and maintains twelve school buildings and three office buildings with a total square footage of 1,333,850. In addition, the District is responsible for maintaining 317.4 acres of land, including school sites, athletic fields and two pioneer cemeteries inherited by the district when it consolidated in 1969. Keys to keeping the district's facilities in tiptop shape are:

- Regular Inspections
- Comprehensive Preventive Maintenance Program
- Cleaning Standards Using Green Cleaning Methods
- High Quality Staff
- Reliable Equipment & Tools

The staffing necessary to achieve these standards are:

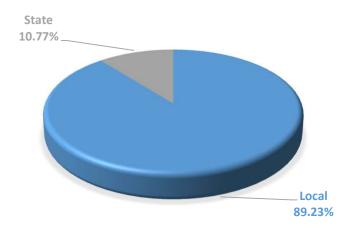
- 1.0 Director of Buildings & Grounds
- 1.0 Secretary to the Director of Buildings & Grounds
- 1.0 Assistant Director of Buildings and Grounds
- 11.0 Head Custodians
- 34.0 Custodians
- 1.0 Head of Grounds
- 3.0 Grounds Workers
- 1.0 Courier
- 1.0 Head of Maintenance
- 4.0 Maintenance Workers

This school year's total revenue and expenditure budget for the Operations & Maintenance Fund is \$8,672,744. The expenditure budget includes all costs for the above staff and for maintaining, improving, or repairing school buildings and property, utilities (\$2.33 million), and paying of premiums for insurance on school buildings.

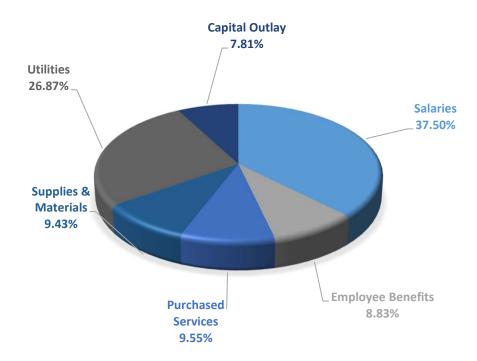
District 200 takes pride in the cleanliness of its schools and grounds and wants to retain the progress that has been made on the overall maintenance and repair of its facilities. Utilities continue to be a large cost to the Operations & Maintenance Fund budget. The District has taken great strides in managing these costs and has locked in natural gas and electric rates when the market is down in order to realize savings. Utility costs are very difficult to predict with accuracy due to unknown variables of economic issues, consumption/usage, and weather extremes.

## OPERATIONS & MAINTENANCE FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$8,672,744**



## **TOTAL EXPENDITURES-\$8,672,744**



## WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 20 - OPERATIONS & MAINTENANCE FUND

							ROM
·	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	
REVENUES:	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
Local:							
Property Taxes	5,901,076	6,015,449	7,024,285	6,915,668	6,945,744	30,076	0.4%
CPPRT	200,000	169,163	191,260	100,000	630,000	530,000	530.0%
Interest	82,923	67,540	8,731	9,609	10,000	391	4.1%
Student Parking Fees	33,347	28,817	11,191	28,320	29,000	680	2.4%
Building Rentals	36,775	27,089	13,987	28,407	34,000	5,593	19.7%
Other	85,247	77,059	62,177	66,116	90,000	23,884	36.1%
Total Local	6,339,367	6,385,116	7,311,631	7,148,119	7,738,744	590,625	8.3%
State:							
General State Aid	800,000	800,000	800,000	800,000	839,000	-	0.0%
Categoricals	75,000	75,000	75,000	75,000	95,000	-	0.0%
Total State	875,000	875,000	875,000	875,000	934,000	-	0.0%
Federal:							
Grants	-		-	-	-	-	
Total Federal <sub>.</sub>	-	-	-	-	-	-	
TOTAL DEVENUES	7 044 007	7 000 440	0.400.004	0.000.440	0.070.744	C40 C0E	0.40/
TOTAL REVENUES	7,214,367	7,260,116	8,186,631	8,023,119	8,672,744	649,625	8.1%
EXPENDITURES:							
Salaries	2,958,077	3,033,080	2,884,215	3,018,896	3,251,725	232,829	7.7%
Employee Benefits	711,707	766,955	718,936	710,295	766,023	55,728	7.8%
Purchased Services	900,104	767,104	570,768	779,939	828,001	48,062	6.2%
Supplies & Materials	718,172	778,181	641,970	773,419	817,786	44,367	5.7%
Utilities	1,700,481	1,505,899	1,418,998	1,533,062	2,329,825	796,763	52.0%
Capital Outlay	103,422	255,299	362,686	322,898	677,000	354,102	109.7%
Other	1,977	1,526	2,025	379	2,384	2,005	529.0%
TOTAL EXPENDITURES	7,093,940	7,108,043	6,599,598	7,138,888	8,672,744	1,533,856	21.5%
REV OVER/(UNDER) EXP	120,427	152,073	1,587,033	884,231	(0)		
OTHER FINANCING SOURCES (U	SES):						
Transfers In	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
TOTAL OTHER FINANCING SOUL	-	-	-	-	-		
IET CHANGE IN FUND BALANCE	120,427	152,073	1,587,033	884,231	(0)		
BEGINNING FUND BALANCE	4,417,342	4,537,769	4,689,842	6,276,875	7,161,109		
ENDING FUND BALANCE	4,537,769	4,689,842	6,276,875	7,161,106	7,161,109	80.0%	
LEGG FARLY TAYED	(2.400.025)	(2 OFF CEO)	(2 E22 04C)	(2.605.260)	(2 COE 2CO)		
LESS EARLY TAXES	(3, 198,835)	(3,055,652)	(3,523,046)	(3,695,269)	(3,695,269)		
ADJUSTED ENDING FUND BAL	1,338,934	1,634,190	2,753,829	3,465,837	3,465,840	35.1%	

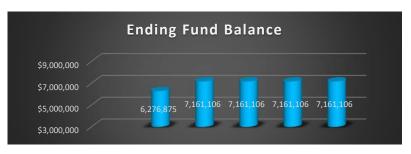
#### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Comparative Statement of Revenue & Expenditures 2022-23 Budget Through 2025-25 Budget Forecast

#### GENERAL FUND OPERATIONS & MAINTENANCE FUND - 20

		PROJECTED						
	2021-22	2022-23	2023-24	2024-25	2025-26			
	Unaudited	1 1	1 1	1 1	1 1			
DEVENUES:	Actual	Budget	Budget	Budget	Budget			
REVENUES: Local:								
Property Taxes	6,915,667	6,945,744	7,119,388	7,297,372	7,479,807			
CPPRT	100,000	630,000	325,000	325,000	325,000			
Interest	9,609	10,000	20,000	20,000	20,000			
	28,320	29,000	28,000	28,000	28,000			
Student Parking Fees	1 1	1 ' 1	1 ' 1					
Building Rentals Other	28,407	34,000	25,000	25,000	25,000			
Total Local	66,116	90,000	70,000	70,000	70,000			
	7,148,119	7,738,744	7,587,388	7,765,372	7,947,807			
State:	000 000	920,000	000 000	000,000	900 000			
General State Aid	800,000	839,000	800,000	800,000	800,000			
Categoricals	75,000	95,000	75,000	75,000	75,000			
Total State Federal:	875,000	934,000	875,000	875,000	875,000			
Grants Total Federal	-	-		<u> </u>				
			-	_	-			
TOTAL REVENUES	8,023,119	8,672,744	8,462,388	8,640,372	8,822,807			
EXPENDITURES:								
Salaries	3,018,896	3,251,725	3,349,277	3,449,755	3,553,248			
Employee Benefits	710,295	766,023	766,023	766,023	766,023			
Purchased Services	779,939	828,001	844,561	861,452	878,681			
Supplies & Materials	773,419	817,786	834,142	850,825	867,841			
Utilities	1,533,062	2,329,825	2,366,885	2,410,817	2,455,513			
Capital Outlay	322,898	677,000	300,000	300,000	300,000			
Other	379	2,384	1,500	1,500	1,500			
TOTAL EXPENDITURES	7,138,888	8,672,744	8,462,387	8,640,372	8,822,806			
REVENUES OVER/(UNDER)								
EXPENDITURES	884,231	-	-	-	-			
BEGINNING FUND BALANCE	6,276,875	7,161,106	7,161,106	7,161,106	7,161,106			
DECIMINO I OND DALANCE	3,2,0,0,0	',''''	',',',',','	',,,,,,,,,,,,	',,,,,,,,,,,			
ENDING FUND BALANCE	7,161,106	7,161,106	7,161,106	7,161,106	7,161,106			
LESS EARLY TAXES	(3,695,269)	(3,472,872)	(3,559,694)	(3,648,686)	(3,739,903)			
ADJUSTED ENDING FUND BALANCE	3,465,837	3,688,234	3,601,412	3,512,420	3,421,203			

#### Assumptions for Projected Years:

- $^{\star}\,$  Property Tax revenues will increase 2.5% in FY24, FY25 & FY26.
- \* CPPRT will receive \$200,000 to O&M Fund as needed to balance the budget.
- \* Interest, Parking Fees, Building Rentals, & Other will remain stable for the next three years.
- \* All State Funds will remain static.
- \* Current employee contracts expire at end of FY24. For budget forecasting purposes only, salaries will increase 3% each year.
- \* Benefits will increase 6% in FY23.
- $^{\star}\,$  Purchased Services & Supplies will  $\,$  increase 2% for the remaining three years.
- \* Utilities will increase 1.4% FY24, FY25, & FY26.
- \* Capital Outlay will remain stable
- \* The projected years' budget is for informational purposes only and will change as time elapses.



# Woodstock Community Unit School District 200 Buildings Owned by School District 200

Facility	Address	Year Built	Square Feet
Clay Academy	112 Grove Street	1906	6,060
		1949	8,746
		1968	27,139
		1969	1,977
		1997	360
		Total Square Feet	44,282
Dean Street Elementary	600 Dean Street	1921	21,621
		1969	27,305
		1998	727
		Total Square Feet	49,653
Woodstock High	501 West South Street	1921	26,804
		1939	53,159
		1955	43,603
		1959	62,177
		1976	27,915
		2001	105,697
		<b>Total Square Feet</b>	319,355
Greenwood Elementary	4618 Greenwood	1949	9,433
		1953	2,023
		1957	13,430
		1974	2,864
		1996	19,961
		<b>Total Square Feet</b>	47,711
Westwood Elementary	14124 W. South Street	1949	26,804
		1953	1,023
		1964	6,997
		1997	11,557
			46,381
Olson Elementary	720 West Judd	1954	50,750
		1969	19,726
		1975	1,972
		1997	637
		Total Square Feet	73,085
Verda Dierzen Early	2045 North Seminary	1957	18,611
Learning Center		1965	22,284
		1985	6,908
		2007	15,866
		Total Square Feet	63,669
Northwood Middle	2121 North Seminary	1970	64,272
		1997	31,430
			95,702
Mary Endres Elementary	2181 North Seminary	1998	56,543
Creekside Middle	3201 Hercules Road	2007	60,651
Prairiewood Elementary	3215 Hercules Road	2007	146,349
		Total Square Feet	207,000
Woodstock North HS	3000 Raffel Road	2008	307,000
Food Service	14126 W. South Street	1954	2,521
Building & Grounds	14126 W. South Street	1985	5,448
Transportation	11401 Charles Road	2000	15,500
			1,333,850

# **DEBT SERVICE FUND**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

#### **DEBT SERVICE FUND**

The 2022-23 budget includes \$13.0 million in principal and interest payments on long-term debt. The district has seven outstanding general obligation bonds totaling \$74.4 million in principal payments and \$66.7 million in interest payments. The majority of the District's debt is attributable to the March, 2006 \$105 million school building referendum that authorized the construction of a new elementary school, a new middle school, a new high school, an addition to the Early Learning Center, and the conversion of Olson Middle School to an elementary school. In March of 2010, Life Safety bonds were issued to complete over \$10.0 million in health/life safety projects identified in the district's Long-Range Facilities Plan. The remaining outstanding bond issues are refunding bonds.

Over the past several school years the District has issued refunding bonds to reduce interest payments and to help manage (lower) the debt service tax rate due to declining Equalized Assessed Valuation (EAV). The District has also abated, or reduced, the amount of property taxes requested to make bond payments. The chart below illustrates the tax rate abatement history since levy year 2010, or school year 2011-12.

Levy	Bond	Scheduled		Revised	Tax Rate	Tax Rate	Tax Rate
Year	Series	Bond Payment	Abatement	P&I	w/o Abatement	w/Abatement	Reduction
2010	2006A	4,491,700	(2,500,000)	1,991,700	1.1653	0.9308	0.2345
2011	2006A	4,490,900	(2,500,000)	1,990,900	1.3401	1.0778	0.2623
2012	2006A	4,492,100	(1,000,000)	3,492,100	1.4232	1.3046	0.1186
2013	2006A	5,889,500	(1,000,000)	4,889,500	1.5096	1.3777	0.1319
2015	2014	5,991,138	(74,314)	5,916,824	1.3633	1.3530	0.0103
2016	2008B	4,740,750	(1,000,000)	3,740,750	1.3006	1.1686	0.1320
2017	2014	5,022,137	(1,500,000)	3,522,137	1.2266	1.0399	0.1867
2018	2014	5,048,388	(4,089,892)	958,496	1.1961	0.7116	0.4845
2019	2014	2,999,387	(2,999,387)	0	1.1492	0.8162	0.3330
2020	2015B	5,701,500	(5,700,000)	1,500	1.3822	0.7761	0.6061
2021	2006B	9,000,000	(5,000,000)	4,000,000	1.3124	0.8076	0.5048

During the 2014-15 school year the district refunded, or refinanced, the remaining 2006A Building Bonds for interest savings of over \$4.6 million. This was accomplished by interest rates going from an average of 6.17% to 2.5% without extending the repayment schedule beyond 2023. During the 2018-19 school year the district refunded the 2010A and 2010C bonds for interest savings of over \$2.1 million

Beginning in levy year 2020 and school year 2021-22, the district's principal and interest payments were scheduled to increase substantially. Administration and the Board of Education worked with its financial advisors, PMA Securities, Inc. (PMA), to address this spike in payments. Additionally, the Board developed a survey for staff, parents and the community to get feedback on how the district should manage this increase. Options included using reserves, reducing expenditures, refunding the debt and extending it out to future years, or a combination of all three options. After reviewing the feedback, the Board determined appropriate action to manage the higher debt payments.

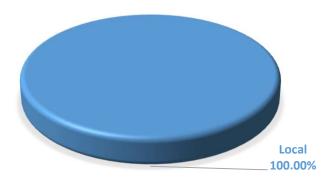
In November 2020, the Board passed a resolution providing for the issuance of General Obligation Refunding School bonds not to exceed \$48,000,000 for the purpose of refunding certain outstanding bonds and restructuring the outstanding debt. Issuance of these bonds resulted in

refunding series 2021A and 2021B bonds, extending the repayment term of outstanding bonds, reducing the interest rate, and saving the district \$1.44 million.

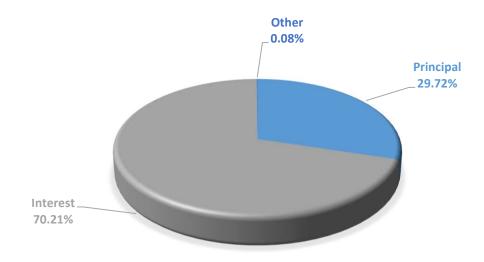
Taxes are levied to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in the Debt Service Fund and cannot be co-mingled with other funds. The fund balance of the Debt Service Fund on June 30, 2022 was \$4,468,903. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## DEBT SERVICE FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$8,464,975**



## **TOTAL EXPENDITURES-\$13,010,588**



### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 30 - DEBT SERVICE FUND

						CHANGE	FROM
•	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	FY23
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:							-
Local:							
Property Taxes	6,938,348	6,294,638	7,718,853	7,711,646	7,960,585	248,939	3.2%
CPPRT	503,106	576,080	504,579	500,000	500,000	0	0.0%
Interest	86,452	47,326	5,627	4,472	4,390	(82)	-1.8%
Total Local _	7,527,906	6,918,045	8,229,059	8,216,118	8,464,975	248,857	3.0%
State:							
Reimbursements							
Total State	-	-	-	-	-	-	-
Federal:							
BAB Interest Rebate	67,338						
Total Federal	67,338	-	-	-	-	-	-
_							
TOTAL REVENUES	7,595,244	6,918,045	8,229,059	8,216,118	8,464,975	248,857	3.0%
_							
EXPENDITURES:							
Debt Service:							
Principal	6,110,000	6,710,000	7,275,000	10,385,000	3,866,390	(6,518,610)	
Interest	3,443,985	3,388,045	3,076,274	2,614,693	9,134,198	6,519,504	
Other	4,804	5,293	3,220	2,840	10,000	7,160	252.1%
TOTAL EXPENDITURES	9,558,789	10,103,338	10,354,494	13,002,533	13,010,588	2,648,539	25.6%
REV OVER/(UNDER) EXP	(1,963,545)	(3,185,293)	(2,125,435)	(4,786,415)	(4,545,613)		
OTHER FINANCING SOURCES (USES):							
Bond Proceeds	15,360,970		6,110	-			
Transfers In	983,000	2,795,933	2,481,888	5,195,473	4,800,050		
Transfer to Escrow Agent _			-	-			
TOTAL OTHER FINANCING SOURCES	680,517	2,795,934	2,487,998	5,195,473	4,800,050		
NET CHANGE IN FUND BALANCE	(1,283,028)	(389,358)	362,563	409,058	254,438		
BEGINNING FUND BALANCE	5,369,669	4,086,641	3,697,282	4,059,845	4,468,903		
ENDING FUND BALANCE	4,086,641	3,697,282	4,059,845	4,468,903	4,723,340		
	· · · · · · · · · · · · · · · · · · ·						
LESS EARLY TAXES	(4,495,867)	(3,111,123)	(3,804,720)	(4,233,769)	(4,233,769)		
ADJUSTED ENDING FUND BAL	(409,226)	586,159	255,125	235,134	489,571	2.0%	
		l					

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# TRANSPORTATION FUND

2022 - 2023 BUDGET

**COMMUNITY UNIT SCHOOL DISTRICT NO. 200** 

**WOODSTOCK, ILLINOIS** 

#### TRANSPORTATION FUND

School District 200 provides transportation as mandated to any child residing more than 1.5 miles from their assigned school. For the 2022-23 school year over 5,100 out of 6,000 plus students will be eligible for transportation. Consequently, the District's bus fleet consists of seventy-eight 71-78 passenger buses, twenty-one 18-45 passenger buses, and three vans. Approximately 5,500 miles are driven daily and on average 500 bus driver hours are logged daily. Annually buses travel over 1,100,000 miles.

The District provides in-district special education transportation accommodations that include 25 wheelchair/strollers and 100 restraint systems. In addition, the 18-22 year-old program requires transportation to the local community college in Crystal Lake, Illinois and to daily work programs and community outings. District 200 also provides transportation for homeless students within a 50 mile radius.

All new drivers are required to have a background check, pass three written tests, complete 25 hours of behind-the-wheel training, pass a physical and drug test, pass an 8-hour class provided by the Secretary of State and overseen by the Regional Office of Education, and complete a final behind-the-wheel test held at the Secretary of State's office. Veteran drivers must annually pass a physical/drug test, participate in random drug testing, and must attend two safety classes each year and complete a two-hour refresher class each year.

This school year's total revenue budget for the Transportation Fund is \$5,393,048 and the expenditure budget is \$6,127,010. Expenditures exceed revenues by \$733,962. The District will spend down some of the Transportation Fund's reserves so that the fund balance is more in line with the District's policy of having 25% of revenues on hand.

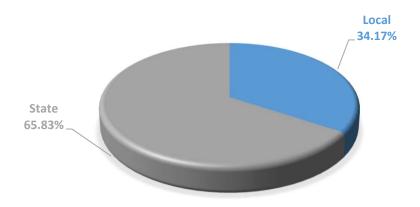
Approximately 35% of revenues come from local sources, primarily property taxes; and the remaining 65% comes from State sources in the form of reimbursement. Expenditures in the Transportation Fund consist of salaries and benefits for the following staff:

- 1.0 Director
- 1.0 Coordinator
- 1.0 Route Supervisor
- 1.0 Secretary
- 1.6 Dispatchers
- 4.0 Mechanics (including a sub mechanic)
- 90.0 Drivers (including Sub Drivers)
- 15.0 Bus Associates
- 10.0 Shuttle Bus Supervisors

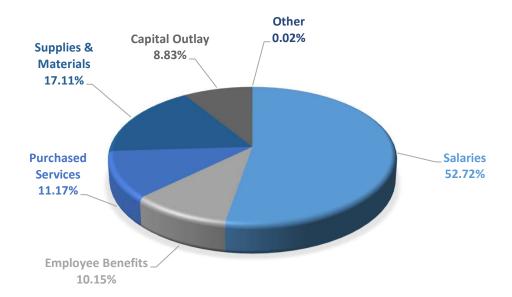
In addition, District 200 pays for bus repairs and supply parts, fuel, equipment and the repayment of principal and interest on bus loans out of the Transportation Fund There are no outstanding bus loans for the 2022-23 budget. The fund balance of the Transportation Fund on June 30, 2022 was \$5,023,013. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## TRANSPORTATION FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$5,393,048**



## **TOTAL EXPENDITURES-\$6,172,010**



## WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 40 - TRANSPORTATION FUND

								CHANGE	FROM
		-	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	FY23
			ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVE	NUES:	-							
Lo	cal:								
	Property Taxes		1,785,370	1,685,653	1,782,912	1,767,886	1,786,048	18,162	1.0%
	Interest		86,703	65,656	18,007	8,223	7,000	(1,223)	-14.9%
	Fees		92,243	71,584	17,614	6,186	30,000	23,814	384.9%
	Other	_	20,251	37,939	7,890	21,879	20,000	(1,879)	-8.6%
		Total Local _	1,984,567	1,860,833	1,826,423	1,804,174	1,843,048	38,874	2.2%
Sta	ate:								
	General State Aid				-	-	-	-	-
	Categoricals	_	3,064,507	3,291,862	3,587,290	3,649,352	3,550,000	(99,352)	-2.7%
		Total State _	3,064,507	3,291,862	3,587,290	3,649,352	3,550,000	(99,352)	-2.7%
Fe	deral:								
	Grants		-	-	-	-	-	-	
		Total Federal _	-	-	-	-	-	-	
	<b></b>			- 450 005	- 440 - 40	- 4-0 -00	<b>7</b> 000 040	(00.470)	4.40/
	TOTA	L REVENUES	5,049,074	5,152,695	5,413,713	5,453,526	5,393,048	(60,478)	-1.1%
FYPF	NDITURES:								
LAIL	Salaries		2,984,326	2,994,298	2,636,945	3,099,218	3,253,882	154,664	5.0%
	Employee Benefits		388,501	502,363	519,373	527,296	626,555	99,259	18.8%
	Purchased Services	:	604,824	625,441	272,134	624,674	689,573	64,899	10.4%
	Supplies & Materials		773,317	739,324	628,439	934,714	1,056,000	121,286	13.0%
	Capital Outlay	•	508,722	566,281	519,184	460,164	545,000	84,836	18.4%
	Other		1,645	1,496	1,282	459	1,000	541	117.8%
		PENDITURES -	5,261,336	5,429,203	4,577,357	5,646,525	6,172,010	525,485	9.3%
	TOTAL LA	ENDITOREO	0,201,000	0,420,200	4,011,001	0,040,020	0,172,010	020,400	3.070
	REV OVER/	(UNDER) EXP	(212,262)	(276,508)	836,356	(192,999)	(778,962)		
07115		DOES (110ES)							
OTHE	R FINANCING SOU	RCES (USES):							
	Transfers In		-	-	-	-	-		
	Transfers Out		-	-	-	-	-		
IOIA	L OTHER FINANCIN	NG SOURCES		-	-	-	-		
	IET CHANGE IN FU	ND DALANCE	(212,262)	(276,508)	836,356	(192,999)	(778,962)		
11	IET CHANGE IN FO	ND BALANCE	(212,202)	(270,500)	030,330	(192,999)	(110,902)		
	BEGINNING FU	ND BALANCE	4,868,426	4,656,164	4,379,656	5,216,012	5,023,013		
	ENDING FU	ND BALANCE	4,656,164	4,379,656	5,216,012	5,023,013	4,244,051	77.0%	
	LESS E	ARLY TAXES	(983,850)	(775,321)	(894,530)	(950,200)	(950,200)		
	ADJUSTED ENDIN	IG FUND BAL	3,672,314	3,604,335	4,321,482	4,072,813	3,293,851	61.2%	

#### **WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200**

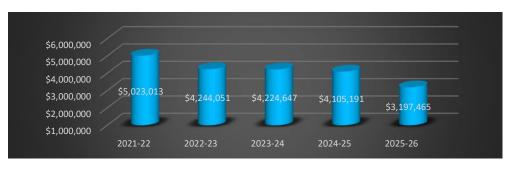
Comparative Statement of Revenue & Expenditures 2021-22 Budget Through 2025-26 Budget Forecast

#### SPECIAL REVENUE FUND TRANSPORTATION FUND - 40

		PROJECTED			
	2021-22	2022-23	2023-24	2024-25	2025-26
	Unaudited	l l			
	Actual	Budget	Budget	Budget	Budget
REVENUES:					
Local:	4 707 000	4 700 040	1 004 700	4 050 004	4 050 004
Property Taxes	1,767,886	1,786,048	1,821,769	1,858,204	1,858,204
Interest	8,223	7,000	20,000	20,000	20,000
Fees	6,186	30,000	30,000	30,000	30,000
Other Total Local	21,879	20,000	21,879	21,879	21,879
State:	1,804,174	1,843,048	1,893,648	1,930,083	1,930,083
Categoricals	3,649,352	3,550,000	3,649,352	3,649,352	3,649,352
Total State	3,649,352	3,550,000	3,649,352	3,649,352	3,649,352
Federal:	3,043,332	3,330,000	3,049,332	3,049,332	3,043,332
Grants	_	_	_	_	l <u> </u>
Total Federal		_	_		_
Proceeds from Loans	-	-	-	-	-
TOTAL REVENUES	5,453,526	5,393,048	5,543,000	5,579,435	5,579,435
EXPENDITURES:					
Salaries	3,099,218	3,253,882	3,351,498	3,452,043	3,555,605
Employee Benefits	527,296	626,555	657,883	677,619	711,500
Purchased Services	624,674	689,573	703,364	717,432	731,780
Supplies & Materials	934,714	1,056,000	1,077,120	1,098,662	1,120,636
Capital Outlay	460,164	545,000	550,000	550,000	550,000
Other	459	1,000	1,500	1,500	1,500
TOTAL EXPENDITURES	5,646,525	6,172,010	6,341,366	6,497,257	6,671,021
REVENUES OVER/(UNDER)					
EXPENDITURES	(192,999)	(778,962)	(798,366)	(917,821)	(1,091,586)
BEGINNING FUND BALANCE	5,216,012	5,023,013	5,023,013	5,023,013	4,244,051
ENDING FUND BALANCE	5,023,013	4,244,051	4,224,647	4,105,191	3,152,465
LESS EARLY TAXES	(950,200)	(950,200)	(910,884)	(929,102)	(929,102)
ADJ ENDING FUNDING BALANCE	4,072,813	3,293,851	3,313,763	3,176,089	2,223,363

#### **Assumptions for Projected Years:**

- \* Property Tax revenues will increase 2.0% for FY24, FY25, & FY26.
- \* Interest will decrease. Fees and Other revenues will remain static.
- \* Current employee contracts expire at end of FY24. For budget forecasting purposes only, salaries will increase 3% each year.
- \* Benefits will increase 5% each year.
- \* Purchased Services & Supplies will increase 2% for the next three years.
- \* Capital Outlay for bus purchases will remain constant for the next three years.
- \* The projected years' budget is for informational purposes only and will change as time elapses.



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# **MUNICIPAL RETIREMENT FUND**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### **ILLINOIS MUNICIPAL RETIREMENT FUND**

The Illinois Municipal Retirement Fund (IMRF) is a State of Illinois sponsored pension plan that was created by Illinois law and that all Illinois school districts, except Chicago, are required to participate in. Since District 200 is required to participate in this pension plan, a separate IMRF Fund is created and a separate tax is levied for the purpose of providing resources to pay District 200's share of retirement benefits for covered employees. Covered employees consist of all non-certified staff projected to work 600 hours or more per calendar year. Staff included in this category are:

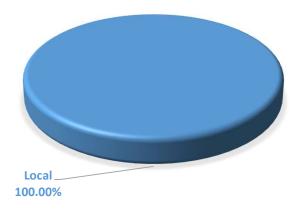
- Secretaries
- Custodians
- Non-Certified Administrators
- Bus Drivers
- Mechanics
- Classroom Associates
- Food Service Workers

For the 2022-23 school year total budgeted revenues and expenditures are \$1,593,529. Revenue comes only from local sources, primarily property taxes and Corporate Personal Property Replacement Taxes (CPPRT). Expenditures are for District 200's payments made to the IMRF. The employee is required to contribute 4.5% of their gross salary and the Board of Education is required to contribute a formula-driven rate that changes annually. For calendar year 2022, District 200 must contribute 10.79%. This rate will change on January 1, 2023 based on updated current and future costs of District 200's population participating in the IMRF plan. The fund balance of the IMRF Fund on June 30, 2022 was \$838,095. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

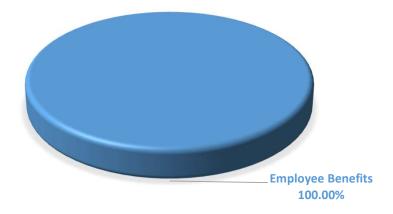
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## ILLINOIS MUNICIPAL RETIREMENT FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$1,593,529**



## **TOTAL EXPENDITURES-\$1,638,227**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 50 - ILLINOIS MUNICIPAL RETIREMENT FUND

	Γ						CHANGE	FROM
	2018-		019-20 CTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET	FY22 TO \$	FY23 %
REVENUES:		<u> </u>	JIOAL	AOTOAL	AOTOAL	DODOLI	Ψ	70
Local:								
Property Taxes	1,459,1		220,361	1,159,915	1,141,919	1,141,087	(832)	-0.1%
CPPRT	35,2		50,000	82,633	451,642	451,642	-	0.0%
Interest	23,1	192	18,501	1,402	968	800	(168)	-17.3%
Other	1 517 6	527 4.0	- 288,862	1 242 050	1 504 520	1,593,529	(1,000)	-0.1%
State:	cal 1,517,5	337 1,2	200,002	1,243,950	1,594,529	1,593,529	(1,000)	-0.1%
Reimbursements		_	_	_	_	_	_	
Total St	ate	_	-	-	-	-	-	
Federal:							-	-
Reimbursements			-	-	-	-	-	
Total Fed	eral	-	-	-	-	-	-	
TOTAL BEVENU	F0 4 547 A	F07 4 6	200 000	4 0 40 0 50	4 504 500	4 500 500	- (4.000)	0.40/
TOTAL REVENU	ES 1,517,	53/ 1,2	288,862	1,243,950	1,594,529	1,593,529	(1,000)	-0.1%
EXPENDITURES:							- -	
Salaries		-	-	-	-	-	-	
Employee Benefits	1,385,6	679    1,4	183,916	1,509,653	1,491,289	1,638,227	146,938	9.9%
Purchased Services		-	-	-	-	-	-	
Supplies & Materials Capital Outlay		<u>-</u>	-	_	_	-	_	
Other		_	_	_	_	_	_	
TOTAL EXPENDITUR	ES 1,385,6	679 1,4	183,916	1,509,653	1,491,289	1,638,227	146,938	9.9%
		<u> </u>					,	
REV OVER/(UNDER) E	XP 131,8	B <b>59</b> (1	195,054)	(265,703)	103,240	(44,698)		
OTHER FINANCING SOURCES (USE	S):							
Transfer In:		-	-	-	-	-		
Transfer Out: TOTAL OTHER FINANCING SOURO		-	-	-	-	-		
TOTAL OTHER FINANCING SOURCE		-	-	-	-	-		
NET CHANGE IN FUND BALAN	CE 131,8	B <b>59</b> (1	195,054)	(265,703)	103,240	(44,698)		
BEGINNING FUND BALAN	CE 1,064,7	753 1,1	196,612	1,001,557	734,855	838,095		
ENDING FUND BALAN	CE 1,196,6	612 1,0	01,557	735,854	838,095	793,397		
LESS EARLY TAX	<b>ES</b> (815,4	404) (5	501,679)	(585,080)	(607,100)	(607,100)		
ADJUSTED ENDING FUND E	AL 381,2	208 4	199,878	150,775	230,995	186,297	6.5%	

#### **WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200**

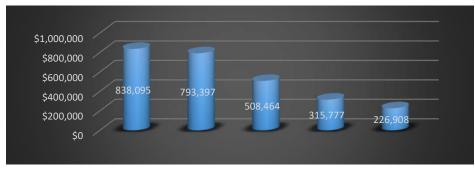
Comparative Statement of Revenue & Expenditures 2021-22 Budget Through 2025-26 Budget Forecast

## SPECIAL REVENUE FUND ILLINOIS MUNICIPAL RETIREMENT FUND - 50

			PROJE	ECTED	
	2021-22	2022-23	2023-24	2024-25	2025-26
	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:					
Local: Property Taxes CPPRT Interest	1,141,919 451,642 968	1,141,087 451,642 800	1,312,250 80,000 2,000	1,443,475 80,000 5,000	1,587,823 80,000 7,500
Total Local	1,594,529	1,593,529	1,394,250	1,528,475	1,675,323
State: Grants Total State	-	-	-	-	-
Federal:					
Grants	-	_	-	-	-
Total Federal	-		-	-	
TOTAL REVENUES	1,594,529	1,593,529	1,394,250	1,528,475	1,675,323
EXPENDITURES: Employee Benefits TOTAL EXPENDITURES	1,491,289 <b>1,491,289</b>	1,638,227 <b>1,638,227</b>	1,679,183 <b>1,679,183</b>	1,721,162 <b>1,721,162</b>	1,764,191 <b>1,764,191</b>
REVENUES OVER/(UNDER)					
EXPENDITURES	103,240	(44,698)	(284,933)	(192,687)	(88,869)
BEGINNING FUND BALANCE	734,855	838,095	793,397	508,464	315,777
ENDING FUND BALANCE	838,095	793,397	508,464	315,777	226,908
LESS EARLY TAXES	(607,100)	(607,100)	(656,125)	(721,738)	(793,911)
ADJ ENDING FUNDING BALANCE	230,995	186,297	(147,661)	(405,960)	(567,003)

#### **Assumptions for Projected Years:**

- \* Property Tax revenues will increase 15% in FY24, & 10% in FY25 and FY26
- \* CPPRT revenues will remain constant
- \* Interest will decline and then recover.
- $^{\star}\,$  Expenditures will increase 2.5% in the next three years.
- \* The projected years' budget is for informational purposes only and will change as time elapses.



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## SOCIAL SECURITY/MEDICARE FUND

2022 - 2023 BUDGET

#### SOCIAL SECURITY/MEDICARE FUND

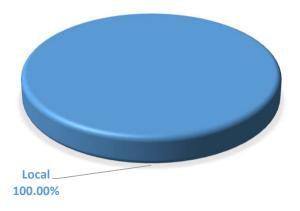
District 200 is required to withhold taxes on all earnings for Social Security and Medicare for eligible employees. In addition, the District must match these withholdings and submit both the employee and employer amounts to the federal government. The current rate for Social Security is 6.2% and the current rate for Medicare is 1.45%. These costs are accounted for in the Social Security/Medicare Fund.

Teachers and other employees eligible to participate in the Illinois Teacher Retirement System (TRS) are not required to make contributions to Social Security and do not draw any retirement benefits from this federal plan. However, TRS eligible employees must contribute 1.45% to Medicare. All non-TRS employees are required to participate in both Social Security and Medicare and District 200 is mandated by law to make the necessary deductions and matching contributions.

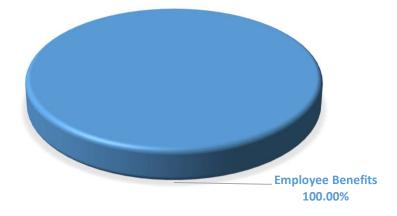
Beginning with the 2011-12 school year, revenues and expenditures attributable to Social Security and Medicare will be accounted for in a separate, sub-fund – Fund 51. For the 2022-23 school year total budgeted revenues and expenditures are \$1,753,218. Revenue comes only from local sources, primarily property taxes and Corporate Personal Property Replacement Taxes (CPPRT). Expenditures are for District 200's employer contributions. The fund balance of the Social Security/Medicare Fund on June 30, 2022 was \$1,277,618. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## SOCIAL SECURITY/MEDICARE FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$1,753,218**



## **TOTAL EXPENDITURES-\$1,663,218**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 51 - SOCIAL SECURITY/MEDICARE FUND

						CHANGE	FROM
	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:							
Local:	1 450 145	1 404 007	1 626 001	1 644 070	1 660 010	17 1 10	1.00/
Property Taxes CPPRT	1,459,145 60,000	1,421,027 78,609	1,636,901 20,000	1,644,870 90,000	1,662,018 90,000	17,148	1.0% 0.0%
Interest	20,712	15,526	1,702	1,505	1,200	(305)	-20.3%
Other	20,712	13,320	1,702	1,505	1,200	(303)	-20.570
	1,539,857	1,515,163	1,658,603	1,736,375	1,753,218	16,843	1.7%
State:		.,,.,	.,,	., ,	.,,	,	
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements		-	-	-	-	-	-
Total Federa		-	-	-	-	-	-
					. ===		
TOTAL REVENUES	1,539,857	1,515,163	1,658,603	1,736,375	1,753,218	16,843	1.7%
EXPENDITURES: Salaries	-	-	-	-	-	-	-
Employee Benefits	1,523,399	1,568,068	1,501,920	1,581,894	1,663,218	81,324	5.1%
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other	- 4 500 000	-	-	-	-	-	
TOTAL EXPENDITURES	1,523,399	1,568,068	1,501,920	1,581,894	1,663,218	81,324	5.1%
REV OVER/(UNDER) EXP	16,458	(52,905)	156,683	154,481	90,000		
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfer In:	-	-	-	-	-		
Transfer Out:		-	-	-	-		
TOTAL OTHER FINANCING SOURCES		-	-	-	-		
NET CHANGE IN FUND BALANCE	16,458	(52,905)	156,683	154,481	90,000		
BEGINNING FUND BALANCE	1,002,901	1,019,359	966,454	1,123,137	1,277,618		
ENDING FUND BALANCE	1,019,359	966,454	1,123,137	1,277,618	1,367,618		
LESS EARLY TAXES	(801,644)	(801,644)	(832,137)	(884,217)	(884,217)		
ADJUSTED ENDING FUND BAL	217,715	164,810	290,999	393,401	483,401	17.3%	

#### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Comparative Statement of Revenue & Expenditures 2021-22 Budget Through 2025-26 Budget Forecast

#### SPECIAL REVENUE FUND SOCIAL SECURITY & MEDICARE FUND - 51

				PROJE	CTED	
		2021-22	2022-23	2023-24	2024-25	2025-26
		Unaudited				1
		Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:	_			, === =		
Property T	axes	1,644,870	1,662,018	1,723,513	1,787,283	1,853,412
CPPRT		90,000	90,000	20,000	20,000	20,000
Interest	Total Local	1,505	1,200	5,000 1,748,513	5,000	5,000 1,878,412
State:	TOTAL LOCAL	1,736,375	1,753,218	1,740,313	1,812,283	1,070,412
Grants		_	_	_	_	_
Granio	Total State	_	_	_	_	_
Federal:						
Grants		-	-	-	-	-
	Total Federal	-	-	-	-	-
TOTA	L REVENUES	1,736,375	1,753,218	1,748,513	1,812,283	1,878,412
EXPENDITURES	S:					
Employee	Benefits	1,581,894	1,663,218	1,704,798	1,747,418	1,791,104
TOTAL EX	PENDITURES	1,581,894	1,663,218	1,704,798	1,747,418	1,791,104
DEVENUES OVI	ED//UNDED)					
REVENUES OVE	•	154,481	90,000	43,714	64,864	87,308
		·		,	·	,
BEGINNING FUI	ND BALANCE	1,123,137	1,277,618	1,367,618	1,411,332	1,476,196
ENDING FUND	BALANCE	1,277,618	1,367,618	1,411,332	1,476,196	1,563,505
LESS EARLY TA	AXES	(884,217)	(884,217)	861,756	893,641	926,706
ADJ ENDING FL	JNDING BALAN	393,401	483,401	2,273,088	2,369,838	2,490,211
	l					

#### **Assumptions for Projected Years:**

- \* Property Tax revenues will increase 3.7% annually for the next three years.
- \* CPPRT revenues will remain constant.
- \* Interest will decline and then remain static.
- \* Expenditures will increase 2.5% annually for the next three years.
- \* The projected years' budget is for informational purposes only and will change as time elapses.



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# Sub-Fund of the Capital Projects Fund 2022 - 2023 BUDGET

#### **DEVELOPER IMPACT FEES FUND**

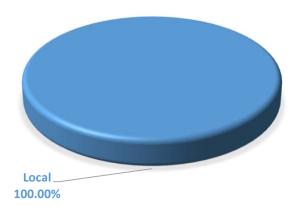
Revenues for the Developer Impact Fund come from payments made by developers and builders of new residential buildings and houses as stated in the various municipal ordinances on behalf of District 200. Expenditures from the Developer Impact Fund can be used for the purchase of land or capital improvement construction as required to meet the additional needs of the students generated by the new developments.

For the 2022-23 school year revenues have been budgeted at \$250,050. \$50 is from interest earnings and \$250,000 is from additional impact fees from developers. Because the housing market has improved considerably, District 200 continues to collect impact fees from the local municipalities. Naturally, it is difficult to project the stability of these funds due to the volatile housing market.

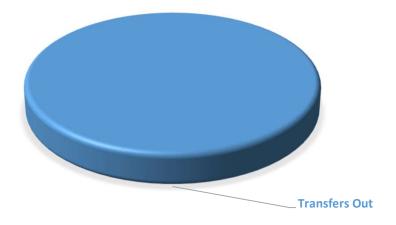
No expenditures have been budgeted for the 2022-23 school year. \$250,050 will be transferred to the Debt Service Fund in order to contribute to the 2023 debt service payment. The fund balance of the Developer Impact Fees Fund on June 30, 2022 was \$28,838 reflecting the excess revenues received over transfers out to the debt service fund in FY21. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## DEVELOPER IMPACT FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$250,050**



## **TOTAL EXPENDITURES-\$250,050**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 61 - DEVELOPER IMPACT FUND

					CHANGE	
2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TC	
ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
4.000	0.40	-	-	-	- (4.4.5)	-
,					` ,	-69.7%
47,982	44,321	201,355	195,323	250,000	54,678	28.0%
- 51 002	11 667	201.264	105 400	250.050	- 54 562	27.9%
51,963	44,007	201,304	195,400	250,050	34,363	27.9%
_	_	_	_	_	_	_
		_				
_	-	-	-	-	_	_
_	-	-	-	-		-
51,983	44,667	201,364	195,488	250,050	54,563	27.9%
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-		-
-	-	-	-	-	-	-
51.983	44.667	201.364	195.488	250.050		
, , , , , ,	,	, , , , ,	,	,		
-	-					
(350,000)	(75,005)	(172,526)	(195,473)	(250,050)		
(350,000)	(75,005)	(172,526)	(195,473)	(250,050)		
(200 017)	(20.227)	20 020	15			
(290,017)	(30,337)	20,030	15	-		
328,353	30,337	-	28,838	28,853		
30,337		28,838	28,853	28,853	11.5%	
	4,002 47,982 - 51,983 - - - - 51,983 - - - - - - - - - - - - - - - - - - -	4,002 346 47,982 44,321 - 51,983 44,667  51,983 44,667  51,983 44,667  51,983 44,667  (350,000) (75,005) (350,000) (75,005) (298,017) (30,337) 328,353 30,337	ACTUAL ACTUAL	ACTUAL ACTUAL ACTUAL ACTUAL  4,002 346 9 165 47,982 44,321 201,355 195,323	ACTUAL ACTUAL ACTUAL ACTUAL BUDGET  4,002 346 9 165 50 47,982 44,321 201,355 195,323 250,000	ACTUAL ACTUAL ACTUAL BUDGET  4,002 346 9 165 50 (115) 47,982 44,321 201,355 195,323 250,000 54,678  - 51,983 44,667 201,364 195,488 250,050

## **WORKING CASH FUND**

2022 - 2023 BUDGET

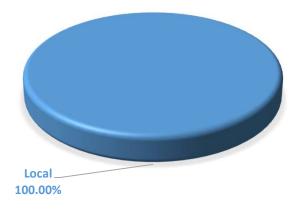
#### **WORKING CASH FUND**

Illinois school districts are able to borrow from themselves through the Working Cash Fund, thereby avoiding interest costs. If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, the Working Cash Fund is used.

These funds are used to make interfund loans from the Working Cash Fund to any fund for which taxes are levied. No interfund loans have been necessary out of the Working Cash Fund since May of 2004. For the 2022-23 school year \$401,900 has been budgeted for revenue from property taxes and interest income with no expenditures. The fund balance of the Working Cash Fund on June 30, 2022 was \$5,038,990. These funds are classified as unrestricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## WORKING CASH FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$401,900**



## **TOTAL EXPENDITURES-\$0**

#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 70 - WORKING CASH FUND

							CHANGE	FROM
	•	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	
DEVENUES.		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES: Local:								
Property Taxes		390,331	374,077	417,081	401,345	396,900	(4,445)	-1.1%
Interest		78,726	58,091	7,434	7,647	5,000	(2,647)	-34.6%
	Total Local	469,056	432,168	424,515	408,992	401,900	(7,092)	-1.7%
State:								
Reimbursements	Total State	-		-	-	-		
Federal:	Total State	-		-	-	-		
Reimbursements		-	_	-	-	_	_	_
	Total Federal	-	-	-	-	-	_	-
тот	AL REVENUES	469,056	432,168	424,515	408,992	401,900	(7,092)	-1.7%
	=	•	· · · · · · · · · · · · · · · · · · ·	•	•			
EXPENDITURES:								
Salaries		-	-	-	-	-	-	-
Employee Benefits Purchased Services		-	-	-	-	-	-	-
Supplies & Materials		_	-	_	_	_	-	-
Capital Outlay	3	-	-	_	_	-	_	-
Other		-	_	-	-	-	_	-
TOTAL E	XPENDITURES	-	-	-	-	-	-	
REV OVER	R/(UNDER) EXP	469,056	432,168	424,515	408,992	401,900		
OTHER FINANCING SOL	IRCES (USES):							
Transfer In:	== (====).	-	-					
Transfer Out:	_	-	-	-	-	-		
TOTAL OTHER FINANC	ING SOURCES	-	-	-	-	-		
NET CHANGE IN FU	JND BALANCE	469,056	432,168	424,515	408,992	401,900		
BEGINNING FU	UND BALANCE	3,304,259	3,773,316	4,205,484	4,629,999	5,038,990		
ENDING FU	JND BALANCE	3,773,316	4,205,484	4,629,999	5,038,990	5,440,890		
	=							
LESS	EARLY TAXES	(207,126)	(182,429)	(208,050)	(211,167)	(211,167)		
ADJUSTED END	ING FUND BAL	3,566.190	4,023,055	4,421,948	4,827,823	5,229,723		
		, ,	, = = , = 0	, ,,,,,,,,	, , , , , , ,	, , , ,		

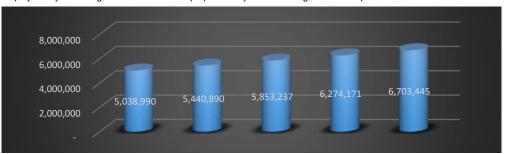
#### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Comparative Statement of Revenue & Expenditures 2021-22 Budget Through 2025-26 Budget Forecast

#### GENERAL FUND WORKING CASH FUND - 70

			PROJE	CTED	
1	2021-22	2022-23	2023-24	2024-25	2025-26
	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:					
Local:					
Property Taxes	401,345	396,900	404,838	412,935	421,193
Interest	7,647	5,000	7,508	8,000	8,080
Total Local	408,992	401,900	412,346	420,935	429,273
State: Grants					
Total State					
Federal:	<del>-</del>		<u> </u>		
Grants	-	_	-	_	_
Total Federal	-	-	-	-	_
Proceeds from Loans	-	-	-	-	-
TOTAL REVENUES	408,992	401,900	412,346	420,935	429,273
EXPENDITURES:					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
TOTAL EXPENDITURES	-	<u> </u>	<del>-</del>		<u> </u>
REVENUES OVER/(UNDER)					
EXPENDITURES	408,992	401,900	412,346	420,935	429,273
BEGINNING FUND BALANCE	4,629,998	5,038,990	5,440,890	5,853,237	6,274,171
ENDING FUND BALANCE	5,038,990	5,440,890	5,853,237	6,274,171	6,703,445
LESS EARLY TAXES	(208,050)	(208,050)	(202,419)	(206,467)	(210,597)
ADJ ENDING FUNDING BALANCE	4,830,940	5,232,840	5,650,818	6,067,704	6,492,848

#### **Assumptions for Projected Years:**

- \* Property Tax revenue will increase 2% annually
- $^{\star}\,$  Interest earnings will decline and then increase 1% annually.
- \* The projected years' budget is for informational purposes only and will change as time elapses.



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## **TORT IMMUNITY FUND**

2022 - 2023 BUDGET

#### TORT IMMUNITY FUND

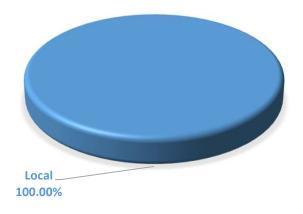
Revenues for Tort Immunity expenditures are from either a separate tax levy or the sale of Insurance Reserve Fund bonds. Eligible expenditures include workers' compensation insurance premiums, unemployment insurance premiums or direct reimbursement to the State of Illinois, and the liability portion of the insurance premiums for policies covering vehicles, property, boilers, errors and omissions, and umbrella liability.

District 200 did not levy taxes for Tort Immunity costs for many years, but instead issued bonds as needed to replenish the fund. During the 2010-11 school year, the Board approved the issuance of up to \$1.0 million in tort immunity bonds, but only issued \$455,500. During the 2011-12 school year the Board approved the issuance of \$445,000 in tort immunity bonds. The bond proceeds from both years were completely spent on allowable costs leaving a deficit fund balance of \$41,469 in fiscal year 2012.

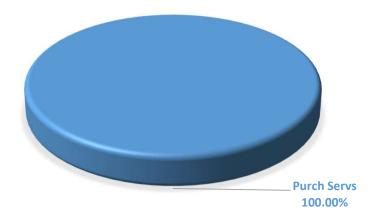
Since the Tort Fund had a deficit fund balance, and there was no further ability to issue tort bonds due to debt constraints, the Educational Fund was forced to pay all tort immunity costs during the 2012-13 school year. Consequently, beginning with the 2012 tax levy, property taxes are being collected to fund tort immunity expenditures. For the 2022-23 school year, budgeted revenues are \$670,069 and expenditures equal \$918,532. The fund balance of the Tort Immunity Fund on June 30, 2022 was \$945,832. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## TORT IMMUNITY FUND 2022-23 BUDGET

## **TOTAL REVENUE-\$670,069**



## **TOTAL EXPENDITURES-\$918,532**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 80 - TORT IMMUNITY FUND

							CHANGE	FROM
	-	2018-19	2019-20	2020-21	2021-22	2022-23	FY21 TO	FY22
		<b>ACTUAL</b>	<b>ACTUAL</b>	ACTUAL	ACTUAL	BUDGET	\$	%
REVENUES:	-						-	-
Local:								
Property Taxes		1,043,447	753,377	681,357	668,679	669,769	1,090	0.2%
Interest		15,757	12,164	1,406	925	300	(625)	-67.6%
Other		15,908	-	-	-	-	-	-
	Total Local	1,075,112	765,541	682,763	669,604	670,069	465	0.1%
State:	_							
Reimbursements	_	-	-	-	1	-	-	
	Total State	-	-	-	ı	-	-	-
Federal:								
Reimbursements	_	-	-	-	ı	-	-	-
	Total Federal	-	-	-	1	-	-	-
	_						<u> </u>	
TOTAL	_ REVENUES ]	1,075,112	765,541	682,763	669,604	670,069	465	0.1%
	_							
EXPENDITURES:								
Salaries		-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-
Purchased Services		730,356	745,229	847,067	784,758	918,532	133,774	17.0%
Supplies & Materials		-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-
Other	_	-	-	-	-	-	-	
TOTAL EXF	PENDITURES	730,356	745,229	847,067	784,758	918,532	133,774	17.0%
	_							
REV OVER/(I	UNDER) EXP	344,756	20,312	(164,304)	(115,154)	(248,463)		
OTHER FINANCING SOUR	CES (USES):							
Transfer In:		-	-					
Transfer Out:	_	-	-	-	-	-		
TOTAL OTHER FINANCIN	G SOURCES <sub>_</sub>	-	-	-	-	-		
NET CHANGE IN FUN	ID BALANCE	344,756	20,312	(164,304)	(115,154)	(248,463)		
BEGINNING FUN	ID BALANCE	860,223	1,204,979	1,225,291	1,060,986	945,832		
	<del>-</del>							
ENDING FUN	ID BALANCE	1,204,979	1,225,291	1,060,987	945,832	697,369		
LESS E	ARLY TAXES	(645,634)	(296,447)	(341,681)	(356,350)	(356,350)		
ADJUSTED ENDIN	G FUND BAL	559,345	928,844	719,306	589,482	341,019	37.1%	

## FIRE PREVENTION & LIFE SAFETY FUND

2022 - 2023 BUDGET

#### **FIRE PREVENTION & SAFETY FUND**

A Fire Prevention and Safety Fund shall be created when a tax is levied or bonds issued for fire prevention, safety, energy conservation or school security purposes. The moneys received from the levy or the proceeds of the bond issue may only be used for the purposes stipulated in the Illinois State Board of Education's life safety amendment form.

District 200 issued \$10.47 million in Health/Life Safety Bonds and Debt Certificates in March, 2010. These funds were used to address the most urgent items in the Long-Range Facilities Plan. Construction occurred during Summer 2010 and included domestic water replacement at Clay Academy, Dean Elementary School, Olson Elementary School and Verda Dierzen Early Learning Center; HVAC (Heating, Ventilation, Air Conditioning) replacement at Olson Elementary School; Upgrade of ceilings and lighting at Clay Academy; Window system replacements at Dean Elementary and Clay Academy; partial new roofs at Dean and Verda Dierzen, new asphalt driveways at seven sites, new tennis courts at Woodstock High School, and a new districtwide voice-over IP telephone system.

Residual bond proceeds were used to enclose the library and provide fire-rated walls and doors and new HVAC equipment at Dean St. School. The Dean St. School library project was completed during the first few months of the 2012-13 school year, leaving a fund balance of \$35,208. These funds carried over into the 2013-14 school year and property taxes have been levied since then.

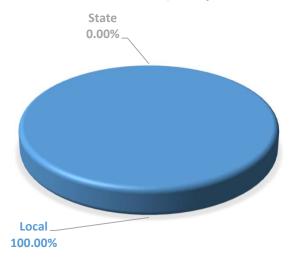
During the 2015-16 school year the District's architects performed a mandatory 10-year Health Life Safety Survey. This survey determined which items were considered urgent, required and recommended. The district approved completing approximately \$1.0 million of projects classified as urgent. This work was performed during the Summer and Fall of 2016.

During the Summer of 2017 additional work was performed that cost approximately \$500,000, during the Summer of 2018 required work was performed that cost approximately \$810,000. during the Summer of 2019 partial roof replacements at Verda Dierzen Early Learning Center and Northwood Middle School was performed, and during Summer 2020 required work for additional roof replacement at Northwood Middle School and site improvements at various locations was performed. Additional Health Life Safety projects were undertaken in the summer 2021 including roofing work at Verda Dierzen Early Learning Center and mechanical improvements at Westwood Elementary School and Woodstock High School totaling \$572,108. Based on administrative direction, remaining life safety work was completed at Clay and Dean Street schools during summer 2022 costing the district \$614,080. The work completed was on doorways and widows to ensure compliance with fire code. As there is some residual in the Health Life Safety Fund the district is working to file amendments to the plan with the State of Illinois to utilize the funds for additional health, life, safety related projects that were not included in the original survey conducted in 2015-16. The Board will be prioritizing future projects to be completed during Summer 2023 in order to be in compliance with State laws regarding Health and Life Safety of students and staff.

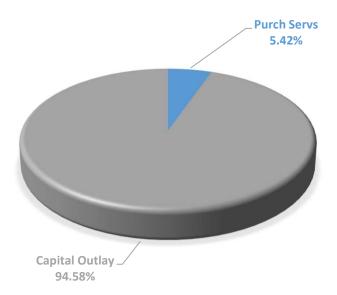
The fund balance of the Fire Prevention & Safety Fund on June 30, 2022 was \$945,832. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

## HEALTH/LIFE SAFETY FUND 2022-23 BUDGET

**TOTAL REVENUE-\$923,292** 



## **TOTAL EXPENDITURES-\$923,292**



#### WOODSTOCK CUSD NO. 200 2022-23 BUDGET FUND 90 - HEALTH/LIFE SAFETY FUND

						CHANGE	FROM
•	2018-19	2019-20	2020-21	2021-22	2022-23	FY22 TO	
REVENUES:	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	\$	%
Local:							
Property Taxes	802,996	812,937	943,595	923,552	922,792	(760)	-0.1%
Interest	2,483	1,534	335	997	500	(497)	-49.8%
Total Local	805,479	814,471	943,930	924,549	923,292	(1,257)	-0.1%
State:		=0.000					
Reimbursements	-	50,000	-	-	-		
Total State Federal:	-	50,000	-	-	-		
Reimbursements	_	_	_	_	_	_	_
Total Federal		-	-	_	-		
	225 152	224 474	242.222	204 = 40	222 222	(4.055)	0.40/
TOTAL REVENUES	805,479	864,471	943,930	924,549	923,292	(1,257)	-0.1%
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	50,000	50,000	100.0%
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	806,443	725,024	946,196	397,113	873,292	476,179	119.9%
Other		725 024	- 046 406	-	- 022 202	- F26 470	- 422 E0/
TOTAL EXPENDITURES	806,443	725,024	946,196	397,113	923,292	526,179	132.5%
REV OVER/(UNDER) EXP	(964)	139,447	(2,266)	527,436	-		
ER FINANCING SOURCES (USES):							
Transfer In:	-	-					
Transfer Out:		-	-	-	-		
AL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	(964)	139,447	(2,266)	527,436	-		
BEGINNING FUND BALANCE	383,380	382,416	521,863	519,597	1,047,033		
ENDING FUND BALANCE	382,416	521,863	519,597	1,047,033	1,047,033		
LESS EARLY TAXES	(434,977)	(410,464)	(473,275)	(490,934)	(490,934)		
ADJUSTED ENDING FUND BAL	(52,561)	111,399	-	-	556,099	60.2%	

## **CURRENT DEBT**

2022 - 2023 BUDGET

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 LONG-TERM DEBT

School districts in Illinois are authorized to borrow money to meet cash flow needs or to finance capital projects. There are several instruments available to school districts to meet specific needs of the district. School District 200 utilizes many of these instruments to finance capital projects and to purchase/lease capital equipment items. The following is a summary of the components of long-term debt and related transactions of the District.

		Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
С	Capital Leases - Copiers		-	2,788	3,139
Ge	neral Obligation Bonds:				
06/01/06	2006B Capital Appreciation Bonds	55,630,000	-	-	55,630,000
01/08/13	2013 L/S Refunding Bonds	4,014,188	-	97,900	3,916,288
03/20/14	2014 Refunding Bonds	28,627,038	-	983,388	27,643,651
03/16/15	2015B Refunding Bonds	6,142,250	-	5,701,500	440,750
11/14/18	2018 Refunding Bonds	14,252,250	-	1,688,000	12,564,250
01/19/21	2021A Refunding Bonds	16,607,098	-	3,956,488	12,650,610
01/19/21	2021B Refunding Bonds	28,773,068		572,418	28,200,650
	Total General Obligation Bonds	154,045,892	-	12,999,694	141,046,189
	Total Long-Term Debt	154,051,819	-	30,140,227	141,049,328

#### **Capital Lease/Installment Loan Obligations**

The District periodically enters into capital lease/installment loans in order to obtain necessary capital equipment items such as copiers, vehicles, and computer technology equipment. Currently the district has one capital copier lease. The district has two operating leases for copiers. Operating leases are not classified as a capital lease since the district will not own these copiers when the lease term is complete.

#### **Technology Loans**

The State of Illinois offers school districts the opportunity to enter into low cost loans to upgrade the District's access to technology with quarterly payments made for three years. The loans are restricted to particular grade levels each year; kindergarten – grade twelve. The amount a district is eligible to borrow is calculated by multiplying the Fall Housing Report student enrollment in the group of grades times \$150 plus a flat amount of \$25,000.

Historically, the District has borrowed funds through the State at a 2% interest rate for technology needs. The funds from the loans are used for:

• Equipment and wiring for installing/upgrading local and wide area networks

- Supplies and cost of labor for electrical work directly related to technology
- Computer hardware used for classroom instruction and/or used for staff development
- Other technology hardware investments that support the integration of technology into the learning environment

The district has not entered into any School Technology loans since 2014-15 and there are no plans in the immediate future to approve any new capital leases or installment loans.

#### **General Obligation Bonds**

The District's debt for new school buildings was structured to increase significantly in levy year 2020. The Board of Education developed a survey for staff, parents and the community to get feedback on how the district should manage this increase. The options included using at least \$20 million of reserves, making program/budget reductions, and refunding the debt to extend the time period of repayment, or a combination of all options. Reviewing the feedback from the survey, the Board of Education concluded that a combination of actions would be most appropriate and directed staff to work with PMA to issue refunding bonds that were used to lower the District's future Debt Service tax rate.

The overall objective of any refunding bonds issued is to create a flatter and more predictable debt service for levy years 2020 and beyond; capture lower cost of debt compared to current rates; avoid recurring restructuring issuances; and eliminate threats to the District's debt costs including tax exemption, State of Illinois downgrade influences, and Federal Reserve actions that could appreciably change the rates at which the District can issue its debt. The Internal Revenue Service regulates the timing and the frequency with which the Board may refund outstanding bonds. Based on IRS rules, opportunities existed during the 2020-21 school year to refinance current outstanding debt.

As a result of the refunding/restructuring School District 200 currently has seven outstanding general obligation bonds with principal and interest payments due during the 2021-22 school year and beyond. This resulted in retiring several bonds and issuing two new bonds allowing the District to extend the payment terms of existing bonds. The restructuring/refunding resulted in an overall savings of approximately \$1.44 million in debt service due the favorable market rates. Following is a brief description of each outstanding issuance:

**School Capital Appreciation Bonds dated June 1, 2006** were issued by the District in the amount of \$13,866,940. Principal payments are due January 15, beginning in 2023, and interest payments at a rate of 8.5% are due January 15 beginning in 2023 through 2026. These bonds were issued to partially fund the construction of a new elementary school, a new middle school, and a new high school, and to renovate Olson Middle School and to build an addition on Verda Dierzen Early Learning Center. These bonds were part of the debt restructuring in January 2021.

**Life Safety Building Bonds dated January 8, 2013** were issued by the District in the amount of \$3,830,000. Principal payments are due January 15, beginning in 2014, and interest payments at rates of 2% to 3.125% are due January 15 through fiscal year 2032. These bonds were issued to retire the 2010B Life Safety Debt Certificates and remain as issued.

**Refunding Bonds dated March 30, 2014** were issued by the District in the amount of \$34,945,000. Principal payments are due January 15, beginning in 2015, and interest payments at an average rate of 5.07% are due January 15 and July 15 through fiscal year 2033. These bonds were issued to partially refund bonds from Series 2006A and 2007 in order to lower the Bond & Interest tax rate.

**Refunding Bonds dated March 16, 2015** were issued by the District in the amount of \$13,280,000. Principal payments are due January 15, beginning in 2015, and interest payments at an average rate of 2.75% are due January 15 and July 15 through fiscal year 2023. These bonds were issued to partially refund bonds from Series 2006A in order to lower the Bond & Interest tax rate. \$6,142,250 of this bond issue was refunded as part of the refunding/ restructuring in January 2021.

**Refunding Bonds dated December 5, 2018** were issued by the District in the amount of \$13,865,000. Principal payments are due January 15, beginning in 2020, and interest payments at an average rate of 5.0% are due January 15 and July 15 through fiscal year 2030. These bonds were issued to refund bonds from Series 2010A and 2010C in order to lower the Bond & Interest tax rate.

**Taxable Restructuring Bonds Series 2021A** were issued by the District in the amount of \$13,720,000. Principal payments are due January 15, beginning in 2022, and interest payments at an average rate of 5.0% are due January 15 and July 15 through fiscal year 2036. These bonds were issued to refund bonds to create a flatter and more predictable debt service for levy years 2021 and beyond while capturing lower cost of debt.

**Tax-exempt Restructuring Bonds Series 2021B** were issued by the District in the amount of \$19,295,000. Interest payments are due January 15, beginning in 2022 at an average rate of 5.0% are due January 15 and July 15 through fiscal year 2039. Like the Series 2021A Bonds, these bonds were issued to refund bonds to create a flatter and more predictable debt service for levy years 2021 and beyond while capturing lower cost of debt.

#### **Debt Service Extension Base (DSEB)**

Districts subject to the provisions of the Property Tax Extension Limitation Law (PTELL) may issue non-referendum bonds using the debt service extension base provision (DSEB). This provision allows county clerks to continue to extend taxes for a taxing district's non-referendum bonds at the same level as 1994. **From 1994 through 2009 District 200's annual limited tax debt service extension base was \$1,866,727.** Beginning with the December, 2009 levy (which uses the December, 2008 CPI) the law was changed to adjust the DSEB annually based on changes in the Consumer Price Index (CPI).

	CPI	DSEB
1994-07		1,866,727
2008	0.10%	1,868,594
2009	2.70%	1,919,046
2010	1.50%	1,947,831
2011	3.00%	2,006,266
2012	1.70%	2,040,373
2013	1.50%	2,070,979
2014	0.80%	2,087,546
2015	0.70%	2,102,159

2016	2.10%	2,146,305
2017	2.10%	2,191,377
2018	1.90%	2,233,013
2019	2.30%	2,284,372
2020	1.40%	2,316,354
2021	5.00%*	2,432,171

Note: CPI in 2021 rose to 7.1% but because the district is subject to PTELL district, the maximum increase is 5%.

#### **Anticipated Issuance of New Debt**

The District does not have any immediate plans to issue new debt however, the Board will review the debt service plan as the debt service is structured to increase significantly starting in levy year 2024.

#### Long-Term Debt/Cash Flow

At July 1, 2022 the annual cash flow requirements of all long-term debt to retirement were as follows:

Fiscal Year	Capital Lease/ Install-		Gener	al Obligation		
Ending	ment Loans/Tech Loans		Bonds Payable		Total	
June 30	Principal	Interest	Principal	Interest	Principal	Interest
2023	3,139	206	3,866,380	9,134,198	3,869,519	9,134,404
2024	-	-	3,425,312	9,575,526	3,425,312	9,575,526
2025	-	-	5,177,950	16,595,388	5,177,950	16,595,388
Thereafter	-	<del>-</del>	61,900,700	31,370,735	61,900,700	31,370,735
	3,139	206	74,370,342	66,675,847	74,373,481	66,676,053

The legal bonded debt margin for unit school districts in the State of Illinois is 13.8% of the fair market value of the total taxable property in the district. For tax purposes primary residential property is assessed at 33 1/3% of its fair market value. The District's debt limit margin increases as debt is paid (principal is retired), and decreases when debt is issued. Further changes to the debt limit are experienced as EAV increases, and conversely, as EAV decreases. The District has been legally able to issue new debt during declines in EAV even though it has exceeded its debt limit because the debt that was issued was refunding of existing debt, and was not new debt.

The District's EAV decreased 36% from tax year 2008 to 2014. In 2008 the District's total EAV was \$1.128 billion. In 2014 the District's total EAV was \$719 million. This decrease caused the District to exceed its debt limitation for several years. 2015 was the first year that the district saw an increase and it has been gradually increasing since then. Growth in the district's assessed value coupled with paying outstanding debt has caused the district's debt limit to no longer be negative and to be a positive 40.2%. It is estimated that the 2022 EAV will continue its upward trend and the district will pay down debt resulting in the district's debt limit growing to an estimated 49.7%.

							Estimate
	2008 EAV	2014 EAV	2018 EAV	2019 EAV	2020 EAV	2021 EAV	2022 EAV
Assessed Valuation	1,128,047,545	719,395,330	844,268,297	900,816,134	940,513,949	968,729,367	1,072,285,529
Debt Limitation (13.8%)	155,670,561	99,276,556	116,509,025	124,312,626	129,790,925	133,684,653	147,975,403
Debt Applicable to Debt Limit:							
General Bonded Debt Capital Leases/Debt	132,131,940	118,176,940	93,826,940	87,116,940	84,755,352	81,645,342	74,370,342
Certificates	252,059	277,045	10,605	8,404	5,927	3,139	3,139
State Technology Loan Total Gen Bonded Debt Outstanding	1,136,400	463,907	-	-	-	-	
	133,520,399	118,917,892	93,837,545	87,125,344	84,761,279	74,373,491	74,373,481
Debt Limit Margin	22,150,162	(19,641,336)	22,671,480	37,187,282	45,029,646	59,311,162	73,601,922,
	14.2%	-19.8%	19.5%	29.9%	34.7%	44.4%	49.7%

## INFORMATIONAL SECTION

2022 - 2023 BUDGET

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## REVENUE SOURCES, ASSUMPTIONS & TRENDS

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

## REVENUE SOURCES, ASSUMPTIONS & TRENDS

Revenues to educate School District 200 students comes from four major sources: Local, State, Federal, and Other Financing Sources. Local revenues make up 63.7% of the revenue budget for the 2022-2023 school year when using all funds, and 67.7% of the revenue budget when looking at only the three main operating funds (educational fund, operations & maintenance fund, and transportation fund). State sources of revenue make up 25.1% of the revenue budget for all funds and 31.5% of the operating funds' revenue. Federal sources of revenue make up 11.2% of the revenue budget for all funds and .79% of the operating funds' revenue. Lastly, this year's budget includes other revenue sources that are made up of legally authorized transfers between different funds.

Local sources of revenue are primarily made up of **real estate taxes** that homeowners and businesses pay on their properties. School District 200 property tax revenues are dependent upon the property tax cycle in McHenry County. In the Fall of the prior school year, the levy is developed based on estimated information received from the County Assessor's Office. The levy approved by the Board of Education is used to develop the budget for the upcoming school year. In this case, the 2021 levy estimates were used to fund the 2022-2023 school year.

The remaining local sources come from Corporate Personal Property Replacement Taxes (CPPRT) paid by corporations; interest earnings; student fees; and tuition. CPPRT revenue is a function of the State of Illinois tax collections, which rely on the health of the Illinois business economy. It can be budgeted and projected based on the trend of recent years and the current economy and is at the district's discretion on how to allocate to individual funds. with an exception of a small amount that must be designated for the IMRF Fund. **Interest** is earned from investment of idle school funds until they are required to be expended. The CFO must develop a cash flow analysis of expected revenues and expenditures to determine a strategy that assures that funds are available when needed while maximizing safety and interest yield. Student fees are collected from parents to help pay for books and materials used in the classroom. Fees may also be collected for participation in extracurricular activities, sports, and music groups. These fees are established on an annual basis by the Board of Education as a way to help pay for the costs of these supplementary programs. These fees may be waived by State law for parents who cannot afford them. Finally, **tuition** is collected by the District for non-resident students who attend District 200. The tuition rate is established by the Illinois State Board of Education (ISBE) based on the District's actual expenditures for the previous year.

State sources of revenue are in the form of General State Aid (GSA), special education and transportation categorical claims/reimbursements, and grants. In August, 2017, the State legislature passed a new school funding formula that ties GSA to an evidence-based, best-practices formula. Each school district is treated individually, with an Adequacy Target based on the needs of its student body. The formula calculates how adequately each district is funded from local and state

revenues to educate the district's specific student population for regular education, special education, poverty, and English language learners. The greater the student need, the more funding a district will receive.

New dollars will go to the neediest districts first – those furthest from 100% of the Adequacy Target. Districts furthest from their Adequacy Target will receive the greatest share of new state dollars based on a Tier System.

- Tier 1 below 90% Adequacy receive 50% of all new dollars allocated to the least well-funded districts in the State. The top of Tier 1 is determined by how far 50% of the appropriation will go to fill 30% of the Tier 1 gap.
- Tier 2 below 90% Adequacy receive 49% of all new dollars spread proportionately across the entire Tier 2.
- Tier 3 between 90% and 100% Adequacy receive 0.9% of all new dollars
- Tier 4 100% or above Adequacy receive 0.1% of all new dollars

The starting point of the new formula is a district's Base Funding Minimum (BFM). The BFM is calculated by adding the amount of funding the district received during 2016-17 for GSA, its Bilingual Grant, its Special Education Personnel Claim, its Special Education Funding for Children Requiring Special Education Services reimbursement, and it Special Education Summer School Claim. District 200's starting point, or Base Funding Minimum, by combining these five revenue sources is \$18,918,359. District 200 was classified as a Tier 2 school district but recently was reclassified as a Tier 1 district at 69% adequacy and will receive additional funds in order to close the funding gap. Since the origination of the new formula, the district has received \$2 million in Tier 2 funding and \$.6 million in Tier 1 funding. For the 2022-23 school year the State is expected to fund minimal increases in Tier 1 distributions.

State special education and transportation categorical funding is received to help offset the costs of mandated programs. Most of these funds provide only partial reimbursement for the programs they support. These amounts may vary from year to year, depending on the number of children in need of services and on the health of the state economy. Actual appropriations are made annually by the legislature. For the many years the State of Illinois was delinquent in sending these funds to local schools. This can create cash flow difficulties and the need to have a solid reserve due to the unpredictability of these vital revenues. It is unknown at this time how much the 2022-23 state reimbursements will be, if they will be pro-rated, or if they will be delayed.

District 200 also receives **state and federal grant funding** to enhance and improve course offerings and programs that the District would otherwise be unable to afford. Some of these grants are considered entitlements and are received based on student populations of poverty, non-English speaking, handicapped, and preschool age. Other grants are considered competitive and the District must compete with other districts in the state and nation for these funds. District 200 has a very successful grant department and for the 2022-2023 school year anticipates receiving \$13.5 million in state and federal grants. Over \$10 million is

due to Federal Coronavirus Aid, Relief, and Economic Security (CARES) and Elementary and Secondary School Emergency Relief (ESSER) grant funds.

**Other** sources of revenue include proceeds from loans, bond issuances, and transfers between funds. For the 2022-2023 school year, the District will continue to transfer funds from the Educational Fund and the Developer Impact Fee Fund to the Debt Service Fund in order to help make up the \$5 million tax levy abatement for the 2006B Refunding Bond payment.

## PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) FORMULA

## FOR 2021 LEVY

2021 LEVY YEAR EAV 2020 PRIOR YEAR EAV TOTAL INCR/(DECR) IN EAV	989,207,877 (940,513,949) 48,693,928		2020 EXTENSION LESS B&I ADJ PY EXTENSION	61,043,673 (7,299,696) 53,743,977
2021 CPI CAP	1.40%			
		% of Inc over PY		
2021 EAV DUE TO REASSESSMENTS	977,005,890	3.88%	PY TAX RATE	6.4905
2021 EAV DUE TO NEW PROPERTY	12,201,987	1.30%	LESS B&I	(0.7761)
	989,207,877	5.18%	_ <b>=</b>	5.7144

	RATE	LEVY
STEP 1: TAX RATES		
Education	3.487639	34,500,000
Special Education	0.727855	7,200,000
Operations & Maintenance	0.707637	7,000,000
Transportation	0.181964	1,800,000
IMRF	0.116255	1,150,000
Social Security	0.169327	1,675,000
Tort Immunity	0.068236	675,000
Life Safety Levy	0.094015	930,000
Working Cash _	0.040436	400,000
STEP 2: SUM OF RATES	5.593364	55,330,000
STEP 3: NUMERATOR	54,496,393	(PY Extension less B&I * CPI
STEP 4: DENOMINATOR	977,005,890	(EAV less New Property)
STEP 5: LIMITING RATE	5.57790	(Step 3 / Step 4 x 100)
STEP 6: IS DISTRICT AFFECTED?	YES	(Step 2 > Step 5)
STEP 7: FACTOR TO REDUCE RATES	0.99724	(Step 5 / Step 2)
STEP 8: RATE + (-)	(0.01546)	(Step 5 minus Step 2)

**STEP 9: PROJECTED FUND RATES** 

	PROJECTED RATE	 DUCTION	PROJE EXTEN	
Education <sup>-</sup>	3.47800	 0.00964	34,	404,615
Special Education	0.72584	0.00201	7,	180,094
Operations & Maintenance	0.70568	0.00196	6,	980,647
Transportation	0.18146	0.00050	1,	795,024
IMRF	0.11593	0.00032	1,	146,821
Social Security	0.16886	0.00047	1,	670,369
Tort Immunity	0.06805	0.00019	(	673,134
Life Safety	0.09375	0.00026	!	927,429
Working Cash	0.04032	0.00011	;	398,894
Funds Subject to Tax Caps	5.57790	0.01546	55,	177,028
Bond & Interest	0.80879	N/A	8,	000,587
Totals	6.38669	0.01546	63,	177,615

6.49046 2020 Rate 0.10377 Reduction 145

# WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

## 2021 LEVY FOR PROPERTY TAXES AND TAX RATES FOR 2022-2023 SCHOOL YEAR

989,207,877 2021 Estimated EAV 0.9972 Limiting Factor

	)							
					1	1		Taxes Collected
	Max Rate By Law	Estimated Tax Levy	Rate if NO Tax Cap	Tax Extension if NO Tax Cap	Limited Tax Rate	Limited Tax Extension	Extended Tax Rate	for FY23 Budget @ 99.5%
Funds Subject to Tax Caps:								
Education	4.00000%	34,500,000	3.4876%	34,500,005	3.4780%	34,404,615	3.4780%	34,232,592
Special Education	0.80000%	7,200,000	0.7279%	7,200,000	0.7258%	7,180,094	0.7258%	7,144,194
Operations & Maintenance	0.75000%	7,000,000	0.7076%	6,999,994	0.7057%	6,980,647	0.7057%	6,945,744
Transportation	as needed	1,800,000	0.1820%	1,799,997	0.1815%	1,795,024	0.1815%	1,786,048
IMRF	as needed	1,150,000	0.1163%	1,150,000	0.1159%	1,146,821	0.1159%	1,141,087
Social Security	as needed	1,675,000	0.1693%	1,675,004	0.1689%	1,670,369	0.1689%	1,662,018
Tort Immunity	as needed	675,000	0.0682%	674,999	0.0680%	673,134	0.0680%	692,699
Life Safety Levy	0.10000%	930,000	0.0940%	930,003	0.0938%	927,429	0.0938%	922,792
Working Cash	0.05000%	400,000	0.0404%	400,001	0.0403%	398,894	0.0403%	396,900
Total Funds Subject to Tax Caps		55,330,000	5.5934%	55,330,003	5.5779%	55,177,028	2.5779%	54,901,143
Bond & Interest:								
Abatement	as needed	(5,000,000)	-0.5055%	(5,000,014)	-0.5055%	(5,000,000)	-0.5055%	(4,975,000)
Refunding	as needed	ı	0.0000%	1	0.0000%	ı	0.0000%	1
2012A Refunding	as needed	•	0.0000%	•	0.0000%	•	0.0001%	1
2013 Life Safety	as needed	97,900	%6600.0	97,879	0.0099%	97,932	%6600.0	97,442
2013A Refunding	as needed	•	0.0000%	•	0.0000%	•	0.0000%	1
2014 Refunding	as needed	983,388	0.0994%	983,380	0.0994%	983,470	0.0994%	978,553
2015A Refunding	as needed	•	0.0000%	•	0.0000%	•	0.0000%	•
2015B Refunding	as needed	5,702,087	0.5764%	5,702,086	0.5764%	5,701,978	0.5764%	5,673,468
2018 Refunding	as needed	1,688,000	0.1707%	1,688,076	0.1707%	1,688,064	0.1706%	1,679,624
2021A Refunding		3,956,794	0.4000%	3,956,807	0.4000%	3,956,789	0.4000%	3,937,005
2021B Refunding		572,418	0.0579%	572,363	0.0579%	572,355	0.0579%	569,493
Total Debt Service		8,000,587	0.8088%	8,000,576	%8808.0	8,000,587	%6808.0	7,960,584
GRAND TOTAL - ALL FUNDS		63,330,587	6.4022%	63,330,579	6.3867%	63,177,615	6.3868%	62,861,727

## STATE OF ILLINOIS EVIDENCE BASED FUNDING (formerly GSA) FOR FY23

2016-17	General State Aid Claim	\$	15,870,056
2016-17	Special Ed Personnel Claim	\$	1,852,070
2016-17	Special Ed Extraordinary Claim	\$	835,172
2016-17	Special Ed Summer School Claim	\$	41,261
2016-17	Transitional Bilingual Educ Grant	\$	319,800
2018-23		\$	3,012,897
	Base Funding Minimum (EBF)	\$	21,931,256
2022-23	Tier I Funding - New Money	\$	151,222
	Total General State Aid	\$	22,082,478
	•		
FY23			
FY23 Fund 10	EBF Budget	\$	21,243,478
	EBF Budget EBF Budget	•	21,243,478 839,000
Fund 10	<u> </u>	•	, ,

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

## STATE CATEGORICAL REVENUES

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	INC/(DEC) FROM PY	ROM PY
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	. ↔	%
EDUCATIONAL FUND														
General State Aid	5,569,453	5,569,453 5,361,959 8,141,481	8,141,481	10,968,842	0,968,842 13,913,650 15,087,667 18,709,025 19,420,243 20,167,489 20,167,106 21,392,097 21,243,478	15,087,667	18,709,025	19,420,243	20,167,489	20,167,106	21,392,097	21,243,478	1,076,372	5.3%
Spec Ed Private Facility	111,541	159,937	107,785	52,274	72,910	64,356	128,413	135,728	195,799	157,251	183,864	125,000	(32,251)	-20.5%
Spec Ed Extra Ordinary	870,331	1,074,552	1,031,869	612,453	824,638	626,488	417,586	0	0	0	0	0	•	,
Spec Ed Personnel	1,892,813	1,602,499		1,311,559	1,821,229	1,396,162	921,396	0	0	0	0	0	•	,
Spec Ed Orphanage	71,229	35,063	141,647	51,098	12,635	34,165	59,643	157,635	164,614	92,809	87,203	125,000	32,191	34.7%
Summer School Spec. Ed. GSA	23,473	19,962	24,305	29,617	44,869	0	36,791	0	0	0	0	0	•	,
Driver Education	43,741	75,079	64,583	79,749	71,289	52,306	67,254	61,551	41,034	36,360	41,265	000'09	23,640	65.0%
EDUCATIONAL FUND TOTAL 8,582,581 8,329,051 11,584,639	8,582,581	8,329,051	11,584,639	13,105,592	13,105,592 16,761,219 17,261,144 20,340,108 19,775,157 20,568,937 20,453,526 21,704,429 21,553,47	17,261,144	20,340,108	19,775,157	20,568,937	20,453,526	21,704,429	21,553,478	1,099,952	5.4%
CNITE BONVNETNIVM & WOLFACEDO	2													

OPERATIONS & MAINTENANCE FUND General State Aid	170,000	0	0	0	0	800,000	800,000	800,000	800,000	800,000	800,000	839,000	39,000	4.9%
Iran Claim Reg Energy Costs Tran Claim Spec Ed Energy Costs	0 0	000,00	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	80,000 15,000	5,000	50.0%
OPER & MAINT FUND TOTAL	170,000	50,000	70,000	75,000	75,000	875,000	875,000	875,000	875,000	875,000	875,000	934,000	29,000	%2'9
TRANSPORTATION FUND														
General State Aid	330,962	0	0	0	0	0	0	0	0	0	0	0	•	
Regular Transp Claim	1,747,945	,747,945 2,195,653 2,135,316	2,135,316	1,251,648	1,685,698	1,411,435	2,884,187	2,519,236	2,657,409	2,810,566	3,184,492	2,800,000	(10,566)	-0.4%
Spec Ed Transp Claim	420,048	680,221	420,048 680,221 613,095	422,479	517,148	342,306	579,511	545,271	634,454	776,724	464,860	750,000	(26,724)	-3.4%
TRANSPORTATION FUND TOTAL 2,498,955 2,875,874 2,748,411	2,498,955	2,875,874	2,748,411	1,674,126	2,202,846	1,753,741	3,463,698	3,064,507	3,291,862	3,587,290	3,649,352	3,550,000	(37,290)	-1.0%

1,121,662 11,251,536 11,254,926 14,403,050 14,854,719 19,039,065 19,889,885 24,678,806 23,714,663 24,735,799 24,915,816 26,228,781 26,037,478

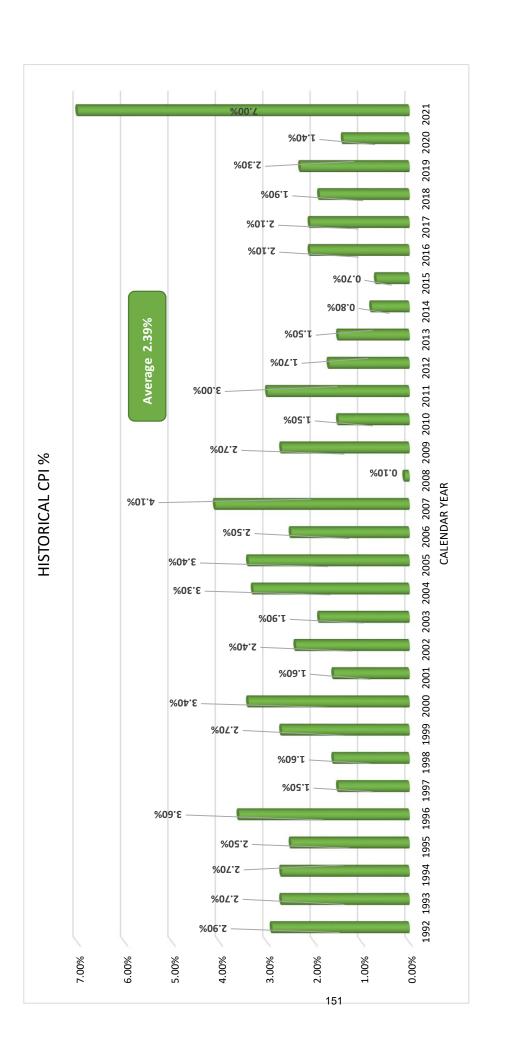
4.5%

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 Schedule of Corporate Personal Property Replacement Taxes

\$84,975.30 \$75,381.84 \$154,958.83 \$157,953.34 \$123,079.34 \$124,39.23 \$111,382.49 \$27,237.25 \$747,407.62 \$747,407.62 \$748.306 \$798.306	\$128,669.55 \$82,653.59 \$210,549.78 \$135,593.67 \$138,655.30 \$6,393.01 \$94,656.57 \$24,956.67 \$24,956.67 \$24,956.67	\$91,318.61 \$91,318.61 \$36,019.95 \$179,094.13 \$217,734.82 \$128,609.32 \$128,609.32 \$15,428.06 \$223,833.97 \$37,172.02 \$37,172.02 \$37,172.02	\$135,921.58 \$27,021.42 \$186,580.47 \$119,285.51 \$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$142,911.28 \$51,633.46 \$241,260.63 \$310,919.05 \$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$287,452.21 \$287,452.21 \$376,457.00 \$445,050.70 \$595,858.05 \$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$263 \$258,706.99 \$338,811.30 \$400,545.63 \$536,272.25 \$183,516.53 \$23,337.39 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29
January \$113,872.27 \$128,669.55 \$84,975.30  March \$45,733.87 \$82,653.59 \$75,381.84  April \$162,869.64 \$210,549.78 \$154,958.83 \$  May \$131,587.92 \$135,593.67 \$157,953.34 \$  July \$143,048.33 \$138,655.30 \$123,079.34 \$  August \$16,652.89 \$6,393.01 \$12,439.23  October \$130,111.69 \$94,656.57 \$111,382.49 \$  December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$777,407.62 \$  **Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$738.306	\$128,669.55 \$82,653.59 \$210,549.78 \$135,593.67 \$138,655.30 \$6,393.01 \$94,656.57 \$24,956.67 \$24,956.67 \$24,956.67	<del>ο ο ο ο</del>   <del>ο</del>	\$135,921.58 \$27,021.42 \$186,580.47 \$119,285.51 \$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73	\$142,911.28 \$51,633.46 \$241,260.63 \$310,919.05 \$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$287,452.21 \$376,457.00 \$445,050.70 \$595,858.05 \$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$258,706.99 \$338,811.30 \$400,545.63 \$536,272.25 \$183,516.53 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29
March \$45,733.87 \$82,653.59 \$75,381.84 April \$162,869.64 \$210,549.78 \$154,958.83 \$ May \$131,587.92 \$135,593.67 \$157,953.34 \$ July \$143,048.33 \$138,655.30 \$123,079.34 \$ August \$16,652.89 \$6,393.01 \$12,439.23 October \$130,111.69 \$94,656.57 \$111,382.49 \$ December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$  \$6 Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$738.306	\$82,653.59 \$210,549.78 \$135,593.67 \$138,655.30 \$6,393.01 \$94,656.57 \$24,956.67 \$24,956.67 \$24,956.67	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$27,021.42 \$186,580.47 \$119,285.51 \$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$51,633.46 \$241,260.63 \$310,919.05 \$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$376,457.00 \$445,050.70 \$595,858.05 \$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$338,811.30 \$400,545.63 \$536,272.25 \$183,516.53 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29
April \$162,869.64 \$210,549.78 \$154,958.83 \$  May \$131,587.92 \$135,593.67 \$157,953.34 \$  July \$143,048.33 \$138,655.30 \$123,079.34 \$  August \$130,111.69 \$94,656.57 \$111,382.49 \$  December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$210,549.78 \$ \$135,593.67 \$ \$138,655.30 \$ \$6,393.01 \$94,656.57 \$ \$24,956.67 \$822,128.14 \$	\$ \$ \$ \$	\$186,580.47 \$119,285.51 \$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$241,260.63 \$310,919.05 \$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$445,050.70 \$595,858.05 \$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$400,545.63 \$536,272.25 \$183,516.53 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29 ASSUMED -10.00%
May \$131,587.92 \$135,593.67 \$157,953.34 \$ July \$143,048.33 \$138,655.30 \$123,079.34 \$ August \$16,652.89 \$6,393.01 \$12,439.23 October \$130,111.69 \$94,656.57 \$111,382.49 \$ December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$ % of Change from Prior Year -11.39% 5.60% -9.09%  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$135,593.67 \$ \$138,655.30 \$ \$6,393.01 \$94,656.57 \$ \$24,956.67 \$822,128.14 \$	φ φ φ  φ	\$119,285.51 \$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$310,919.05 \$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$595,858.05 \$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$536,272.25 \$183,516.53 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29 -10.00%
July \$143,048.33 \$138,655.30 \$123,079.34 \$ August \$16,652.89 \$6,393.01 \$12,439.23 October \$130,111.69 \$94,656.57 \$111,382.49 \$ December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$ % of Change from Prior Year -11.39% 5.60% -9.09%  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$138,655.30 \$	\$ \$  \$	\$123,934.62 \$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$226,563.62 \$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$203,907.26 \$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$183,516.53 \$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29 ASSUMED -10.00%
August \$16,652.89 \$6,393.01 \$12,439.23 October \$130,111.69 \$94,656.57 \$111,382.49 \$ December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$  % of Change from Prior Year -11.39% 5.60% -9.09%  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$6,393.01 \$94,656.57 \$24,956.67 \$822,128.14 \$5.60%	₩   ₩	\$91,582.86 \$116,101.46 \$30,048.73 \$830,476.65	\$28,811.59 \$377,485.10 \$78,328.73 \$1,457,913.46	\$25,930.43 \$339,736.59 \$70,495.86 \$2,344,888.10	\$23,337.39 \$305,762.93 \$63,446.27 \$2,110,399.29 <b>ASSUMED</b> -10.00%
October \$130,111.69 \$94,656.57 \$111,382.49 \$  December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$  % of Change from Prior Year -11.39% 5.60% -9.09%  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$94,656.57 \$ \$24,956.67 \$822,128.14 \$ 5.60%	8 8	\$116,101.46 \$30,048.73 \$830,476.65	\$377,485.10 \$78,328.73 \$1,457,913.46	\$339,736.59 \$70,495.86 \$2,344,888.10 <b>ASSUMED</b>	\$305,762.93 \$63,446.27 \$2,110,399.29 <b>ASSUMED</b> -10.00%
December \$34,621.73 \$24,956.67 \$27,237.25  TOTAL \$778,498.34 \$822,128.14 \$747,407.62 \$  % of Change from Prior Year -11.39% 5.60% -9.09%  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	\$24,956.67 \$822,128.14 \$ 5.60%	₩	\$30,048.73 \$830,476.65	\$78,328.73 \$1,457,913.46	\$2,344,888.10 ASSUMED	\$63,446.27 \$2,110,399.29 <b>ASSUMED</b> -10.00%
### ### ##############################	\$822,128.14		\$830,476.65	\$1,457,913.46	\$2,344,888.10 ASSUMED	<b>ASSUMED</b> -10.00%
% of Change from Prior Year -11.39% 5.60% -9.09% 2  2016-17 2017-18 2018-19 2  Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306	5.60%	24.32%			ASSUMED	<b>ASSUMED</b> -10.00%
2016-17 2017-18 2018-19 2 Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306			-10.63%	75.55%	-10.00%	
2016-19 2017-18 2018-19 2 Cash Rec'd by Fiscal Year \$881.901 \$737.931 \$798.306						
))))))))))	2017-18 2 01 \$737,931	2019-20 \$873,853	<b>2020-21</b> \$1,108,392	<b>2021-22</b> \$2,416,005	2022-23 \$2,174,404	
% of Increase Over Prior Year 11.08% -16.32% 8.18% 9.	-16.32%	% 9.46%	26.84%	117.97%	-10.00%	
ALLOCATION OF REVENUE TO FUNDS:						
Amount to Ed Fund \$38,567 \$0 \$0	0\$	0\$	\$310,919	\$1,274,363	\$500,000	
Amount to Oper & Maint Fund \$425,308 \$184,931 \$200,000 \$169,	\$184,931	\$169,164	\$191,261	\$100,000	\$630,000	
\$503,106		\$ \$576,080	\$504,579	\$500,000	\$500,000	
Amount to IMRF \$285,000 \$78,739 \$95,200 \$50,	\$78,739	\$50,000	\$81,633	\$451,642	\$451,642	
Amount to SS \$78,		\$78,609	\$20,000	\$90,000	\$90,000	
Amount to Tort Imm Fund \$133,027 \$0	\$0	0\$ (	\$0			
TOTALS \$881,901 \$737,931 \$798,306 \$873,	\$737,931	\$ \$873,853	\$1,108,392	\$2,416,005	\$2,171,642	

## WOODSTOCK CUSD NO. 200 SCHEDULE OF GRANTS

ISBE CODE	GRANT TITLE	RESPONSIBLE COORDINATOR	FY20 AMOUNT	FY21 AMOUNT	FY22 AMOUNT	FY23 AMOUNT
		LOCAL				
1920-22	Awesome Foundation Grant	Keely Krueger	-	-	1,000	167
	Community Foundation for McHenry Cty	Keely Krueger	-	-	70,000	890
	Gene Haas Foundation	Justin Smith	-	7,500	29,216	26,638
1927	Goodman Family Foundation	Connee Meschini	12,006	7,014	12,000	12,000
1929	Hitachi High Tech America (CAC)	Dawn Cook	500	500	500	500
1996-1	TMA Education Foundation	Justin Smith	-	44,997	-	21,000
1998-9	Project Lead The Way	Justin Smith	622	-	-	-
1998-0	Project Lead The Way	Justin Smith	10,932	-	-	-
	RESERVE		2,272	(33,679)	(73,000)	18,792
		TOTAL LOCAL	26,332	26,332	39,716	79,987
		STATE				
3220	Career & Technical Educ Improvement	Justin Smith	51,064	52,489	51,610	52,086
3221	CTE Education Career Pathways	Keely Krueger	-	-	3,492	19,492
3705	Early Childhood Block-Prekindergarten	Tricia Bogott	1,342,137	1,374,916	1,317,138	1,334,098
3706	Early Childhood Block-Ages 0-3	Tricia Bogott	399,083	399,677	382,178	384,153
3710	Early Childhood Block-Preschool for All-New	Tricia Bogott	422,586	407,684	417,476	400,852
3800	Illinois State Library Grant	Keely Krueger	4,523	4,460	5,244	5,092
3961	Advance Placement Classes	Justin Smith	87,409	87,014	58,014	82,178
	RESERVE		(98,382)	(117,820)	73,329	200,000
		TOTAL STATE	2,208,420	2,208,420	2,308,481	2,477,951
		FEDERAL				
4300	Title I, Helping Disadvantage Children	Keely Krueger	1,552,332	1,401,560	1,710,920	1,267,762
4331	Title I, School Improvement & Accountability	Keely Krueger	76,633	54,340	87,088	18,279
4600	IDEA Pre-School Flow-Through	Lisa Pearson	61,854	59,316	59,668	55,831
4620	IDEA Flow-Through	Lisa Pearson	1,614,688	1,728,939	1,802,244	1,514,507
4621	IDEA Coordinated Early Intervening Svcs	Lisa Pearson	-	-	-	48,807
4745	Perkins IIC	Justin Smith	46,579	47,088	46,182	51,520
4905	Immigrant Education Program (IEP)	Keely Krueger	3,331	-	-	-
4909	Lang Instr Pgrms for LEP Students (LIPLEPS)	Keely Krueger	128,405	122,635	133,464	114,238
4910	Title III - Bilingual Education Award	Keely Krueger	-	20,000	3,700	-
4932	Title II, Eisenhower Prof. Development	Keely Kruger	2,889	-	-	-
4935	Title II, Teacher Residency Planning	Keely Kruger	50,000	220,400	57	-
4988	CURE - Afterschool Program	Keely Kruger	-	-	-	114,856
4989	ARP - Advance McHenry County	Justin Smith	-	-	-	258,172
4990-2	ARP IDEA Preschool	Lisa Pearson	-	-	32,409	32,409
	ARP IDEA Flow-Through	Lisa Pearson	-	-	327,912	327,912
4994-2/ 4998-0	Elem & Sec Sch Emer Relief - ESSER I	Keely Krueger	668,048	596,858	34,693	-
4995	STEP Performance	Lindsey Serpe	45,850	7,900	-	-
4996-1	FEMA Public Assistance Program	Keely Krueger	·	23,250	76,596	-
4997-1	Elem & Sec Sch Emer Relief II - ESSER II	Keely Krueger	-	2,615,878	2,474,407	1,258,918
4997-2	Elem & Sec Sch Emer Relief III - ESSER III	Keely Krueger	-	-	6,625,168	5,451,893
4998-2	Digital Equity Formula	Keely Krueger	-	362,959	380,405	-
4999-1	Digital Professional Learning	Keely Krueger	-	13,040	-	-
4999-2	ARP McKinney-Vento Homeless	Keely Krueger	-	-	33,685	26,958
	RESERVE	-	(985,361)	(3,408,915)	(1,276,795)	400,000
		TOTAL FEDERAL	3,265,248	3,865,248	12,551,803	10,942,062
		GRAND TOTAL	5,500,000	6,100,000	14,900,000	13,500,000



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## PROPERTY TAXES: RATES, EAV, & TAX BURDEN

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

## **PROPERTY TAXES**

School District 200 is subject to the Illinois property tax cycle. The cycle has two major parts. The first is the assessment process, which results in the total property tax base of the district – called the equalized assessed valuation (EAV). The second part of the cycle converts the district's tax base into revenue. This part includes the annual Board of Education tax revenue request (the levy), the calculation by the county clerk of tax rates (the extension) and the billing, collection, and distribution of tax payments by the County Treasurer to the District.

Each calendar year a new property tax cycle begins. The 2021 levy year property values, or EAV, reflect a three-year average of property values and are used for the levy approved in December 2021. These funds, paid by taxpayers generally in June and September, 2022, are used to fund the 2022-2023 school year.

In Illinois, state law requires that most property in McHenry County be assessed at one-third of its fair market value (FMV). All property except farm property is to be re-assessed every four years. Properties whose condition has significantly changed, or which have been incorrectly assessed may be adjusted between county-wide re-assessments. The condition of a piece of property on January 1 determines its assessed value for that tax year. It is important for budgeting purposes, to consider the date of completion of new construction. The District should not anticipate the revenue impact of new construction or property improvements too early. If the property is not completed by January 1, it will not be reflected in the assessment data until the next tax year.

Property is categorized into the following six categories each with a different assessed value procedure:

- 1. Residential 1/3 its FMV
- 2. Commercial 1/3 its FMV & income flow
- 3. Industrial 1/3 its FMV & income flow
- 4. Farmland/Rural agricultural economic value
- 5. Railroad valued by Illinois Dept. of Revenue
- 6. Mineral valued by Illinois Dept. of Revenue

The Board of Education must adopt an estimated levy by the last Tuesday in December each year. The levy will produce the tax revenues to be received the following June and September. District 200 classifies any tax revenues received prior to June 30<sup>th</sup> as "early taxes". These taxes are receipted as revenues in the current year and become part of the fund balance, but are used to fund the next school year's costs. For example, taxes received prior to June 30, 2022 are part of the fund balance, but are used to fund the 2022-2023 school year.

In the State of Illinois, the legislature passed the Property Tax Extension Limitation Act (tax caps), effective with the 1991 extension of taxes. The purpose of the tax cap is to control the growth of property taxes, which in turn controls the growth of expenditures by limiting the growth of a school's primary source of revenue. The tax cap limits the District's ability to increase its extension of taxes over the previous year by the lessor of 5% or the Consumer Price Index (CPI) of the preceding year. The tax cap formula does provide access to additional taxes for the increase in the District's EAV attributable to growth. However, in the following year, the additional taxes from the growth in EAV is rolled into and included under the tax cap as well.

The conceptual formula for understanding the effect of the tax cap is as follows:

Tax Revenue (TR) = prior year TR x CPI + TR from new property growth

Example:

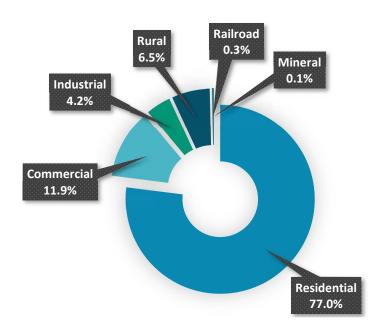
Prior Year Tax Revenue = \$50,000,000 CPI = 2.00% New Property = 5,000,000 EAV Tax Rate = \$7.50/\$100 of EAV \$51,375,000 = (50,000,000 x 1.02) + (5,000,000 x .075)

From 2001 through 2008, property assessments used in the tax cap formula increased at a rate greater than inflation every year in McHenry County. When assessments rise at a faster rate than inflation, under the tax cap formula, tax rates fall because taxing bodies are only allowed to collect the percent of inflation (CPI) more than the year before. From 2009 through 2014, as the real estate bubble burst, assessments declined 36% and tax rates rose. As a result of falling EAV, the District's tax rate increased due to a smaller base of properties available to receive taxes from.

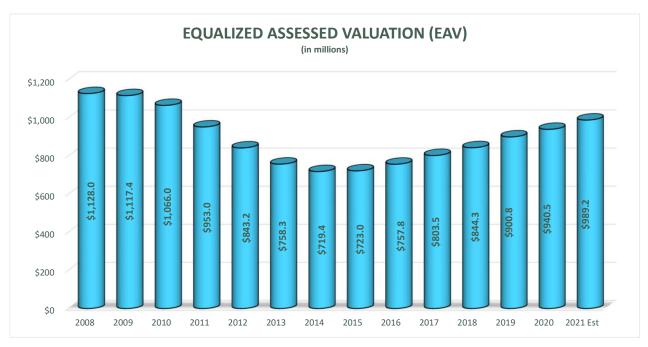
Beginning with the 2015 levy, and for the first time in seven years, the district's EAV increased. Although the increase was minimal, .51%, it was the start to an upward EAV trend that will likely continue. The 2016 levy EAV increased 4.81%, the 2017 levy EAV increased 6.03%, the 2018 levy EAV increased 4.70%, the 2019 levy EAV increased 6.7%, the 2020 levy EAV increased 4.4%, and the 2021 levy EAV increased 5.18% (this increase also reflected the expiration of the TIF district). As the housing market recovers in McHenry County and property assessments begin to rise, the district's tax rate will fall. It is expected that the district's EAV will continue to increase moderately in the next few years.

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 MAJOR CATEGORIES OF EQUALIZED ASSESSED VALUATION (EAV) JUNE 30, 2022

TYPE OF	2020 LEVY	% OF	2021 LEVY	% OF
PROPERTY	VALUATIONS	TOTAL	VALUATIONS	TOTAL
Residential	723,872,542	77.0%	768,603,480	77.0%
Commercial	110,189,309	11.7%	118,575,519	11.9%
Industrial	41,261,214	4.4%	42,265,021	4.2%
Rural	62,080,377	6.6%	65,361,711	6.5%
Railroad	2,487,938	0.3%	2,707,728	0.3%
Mineral	622,569	0.1%	622,569	0.1%
Total	940,513,949	100.0%	998,136,028	100.0%

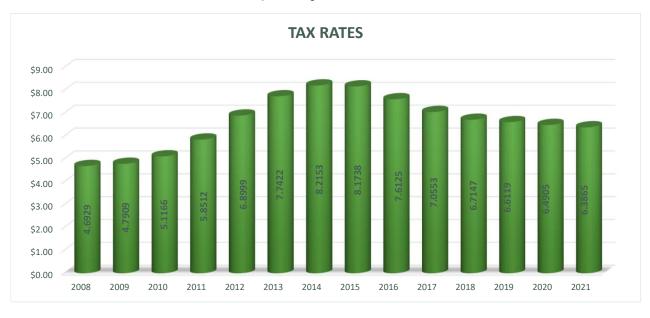


## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 EQUALIZED ASSESSED VALUATION (EAV) AND TAX RATES



As illustrated in the chart above, District 200's Equalized Assessed Valuation (EAV) declined sharply between 2008 and 2014. In 2008 the District's total EAV was \$1.128 billion. In 2014 the District's EAV fell to \$719.4 million. In 2015, EAV began to gradually increase and it is estimated to be over \$990 million for levy year 2022.

These sharp declines in EAV from 2008 through 2014 caused the District's tax rate to increase due to a shrinking property tax base in which to collect taxes. However, beginning in 2015, when the district's EAV began to increase, the tax rate began to decrease. Since 2015 the tax rate has decreased \$1.79, and it is estimated that the rate will decrease another \$.10 for levy year 2022. This trend will continue as long as the district's EAV continues to increase and the Board continues to take steps to mitigate tax increases.



## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 PROPERTY TAX RATES AND COLLECTIONS LAST TEN FISCAL YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
EAV	\$998,136,028	\$940,513,949	\$900,816,134	\$844,268,297	\$803,505,670	\$ 757,820,730	\$ 723,049,978 \$	719,395,330	\$ 758,268,063	\$ 843,158,926
Tax Rate (per \$100 of EAV):	EAV):									
Educational	3.4780	3.5754	3.6285	3.6967	3.6403	4.0000	3.9831	4.0000	3.9933	3.9748
Operations & Maint	0.7057	0.7187	0.7301	0.7317	0.7343	0.7500	0.7468	0.7462	0.7487	0.7071
Bond & Interest	0.8086	0.7761	0.8161	0.7116	1.0400	1.1686	1.3530	1.3599	1.3775	1.3046
Transportation	0.1815	0.1825	0.1852	0.2250	0.2178	0.2045	0.7538	0.7816	0.3950	0.2121
Municipal Retirement	0.1159	0.1194	0.1199	0.1777	0.1854	0.1913	0.1833	0.1777	0.1514	0.1237
Social Security	0.1689	0.1698	0.1678	0.1777	0.1854	0.1913	0.1833	0.1777	0.1514	0.1237
Working Cash	0.0403	0.0424	0.0436	0.0474	0.0498	0.0501	•	•	•	
Fire Prevention & Safety	y 0.0938	0.0966	0.0981	0.0995	0.1000	0.1000	0.0622	0.0657	0.0428	1
Special Education	0.7258	0.7400	0.7518	0.7344	0.7530	0.7983	0.7977	0.7959	0.7899	0.3771
Tort Immunity	0.0680	0.0697	0.0708	0.1130	0.1493	0.1582	0.1106	0.1106	0.0922	0.0766
Total Tax Rate	6.3865	6.4905	6.6119	6.7147	7.0553	7.6125	8.1738	8.2153	7.7422	6.8999
Tax Extensions:										
Educational	\$ 34,416,049	\$ 33,626,750	\$ 32,685,717	\$ 31,210,007	\$ 29,250,000	\$ 30,312,829 \$	\$ 28,800,006 \$	28,775,813 \$	30,279,585 \$	33,513,881
Operations & Maint	6,982,980	6,759,286	6,576,408	6,177,570	5,900,006	5,683,655	5,400,005	5,367,833	5,677,426	5,962,204
Bond & Interest	8,000,577	7,299,696	7,351,894	6,008,168	8,356,290	8,855,832	9,782,917	9,782,906	10,445,529	10,999,809
Transportation	1,795,626	1,716,269	1,668,645	1,900,001	1,750,003	1,550,001	5,450,004	5,622,909	2,994,947	1,788,660
Municipal Retirement	1,147,208	1,122,560	1,079,718	1,500,003	1,490,005	1,450,007	1,325,003	1,278,423	1,148,063	1,043,384
Social Security	1,670,930	1,596,522	1,511,606	1,500,003	1,490,005	1,450,007	1,325,003	1,278,423	1,148,063	1,043,384
Working Cash	399,035	399,135	392,630	400,006	400,001	380,002	•	•	•	,
Fire Prevention & Safety	y 927,737	908,029	883,403	840,005	803,506	757,821	450,005	472,571	324,456	•
Special Education	7,182,487	6,959,850	6,772,732	6,200,002	6,050,004	6,050,001	5,767,560	5,725,682	5,989,885	3,179,847
Tort Immunity	673,373	655,576	638,012	953,677	1,200,004	1,199,001	800,004	795,903	698,820	645,910
	\$ 63,196,001	\$ 61,043,673	\$ 59,560,765	\$ 56,689,442	\$ 56,689,824	\$ 57,689,156	\$ 59,100,507 \$	59,100,463 \$	58,706,774 \$	58,177,081
Total Collections	\$ 35,342,126	\$ 60,901,002	\$ 63,526,646	\$ 56,515,730	\$ 56,464,876	\$ 57,527,554	\$ 58,946,165 \$	58,852,161 \$	5 58,549,200 \$	57,938,864
= (		700	7000	ò	200	)00 t	97	ò	) 00 10 00	ò
Collections/Levy	92.92%	88.11%	.106.66%	88.68%	89.60%	99.72%	99.74%	99.58%	99.73%	99.59%
	*as of 9/1/2022									

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 TAX RATE SUMMARY

													Change from
Tax Rate Name	2010	2010 2011 2012	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Previous Yr.
Educational	3.3066	3.3066 3.7702 3.9748	3.9748	3.9933	4.0000	3.9831	4.0000	3.6403	3.6967	3.6285	3.5754	3.4780	(0.0974)
Operations & Maint	0.5277	0.5976 0.7071	0.7071	0.7487	0.7462	0.7468	0.7500	0.7343	0.7317	0.7301	0.7187	0.7057	(0.0130)
Transportation	0.1295	0.1488	0.2121	0.3950	0.7816	0.7538	0.2045	0.2178	0.2250	0.1852	0.1825	0.1815	(0.0010)
<b>Municipal Retirement</b>	0.0856	0.0973	0.1237	0.1514	0.1777	0.1833	0.1913	0.1854	0.1777	0.1199	0.1194	0.1159	(0.0035)
Social Security	0.0856	0.0973	0.1237	0.1514	0.1777	0.1833	0.1913	0.1854	0.1777	0.1678	0.1698	0.1689	(0.000)
Working Cash	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0501	0.0498	0.0474	0.0436	0.0424	0.0403	(0.0021)
Special Education	0.0508	0.0622	0.3771	0.7899	0.7959	0.7977	0.7983	0.7530	0.7344	0.7518	0.7401	0.7258	(0.0143)
Fire Prevention & Safety	0.0000	0.0000	0.0000	0.0428	0.0657	0.0622	0.1000	0.1000	0.0995	0.0981	0.0965	0.0938	(0.0027)
Tort Immunity	0.0000	0.0000 0.0000 0.0766	0.0766	0.0922	0.1106	0.1106	0.1582	0.1493	0.1130	0.0708	0.0697	0.0680	(0.0017)
Sub-Total 4.1858 4.7734 5.5951	4.1858	4.7734	5.5951	6.3647	6.8554	6.8208	6.4439	6.0153	6.0031	5.7958	5.7144	5.5779	(0.1365)
Bond and Interest	0.9308	0.9308 1.0778 1.3046	1.3046	1.3775	1.3599	1.3530	1.1686	1.0400	0.7116	0.8161	0.7761	0.8086	0.0325
Grand Total 5.1166	5.1166	5.8512	6.8997	7.7422	8.2153	8.1738	7.6125	7.0553	6.7147	6.6119	6.4905	6.3865	(0.1040)
II													

Change in Rate from

Previous Year 0.3257 0.7346 1.0485 0.8425 0.4731 (0.0415) (0.5613) (0.5572) (0.3406) (0.4434) (0.1214) (0.1040)

TAXES PAID ON

\$3,874 \$3,938 \$4,011 \$4,074 \$4,280 \$4,618 \$4,959 \$4,984 \$4,697 \$4,186 \$3,550 \$3,104 Mean Market Value of \$200,000.00

## Notes:

Homes are assessed at 1/3 their market value and are entitled to a homestead exemption. The homestead exemption was \$3,500 for 1998 through 2003 and \$5,000 for 2004 through 2007. In 2008 the homestead exemption increased to \$5,500 and in 2009 the exemption amount increased to \$6,000. The dollar amount of taxes indicated above assumes that the home value does not change and therefore the assessed value of the home remains constant.

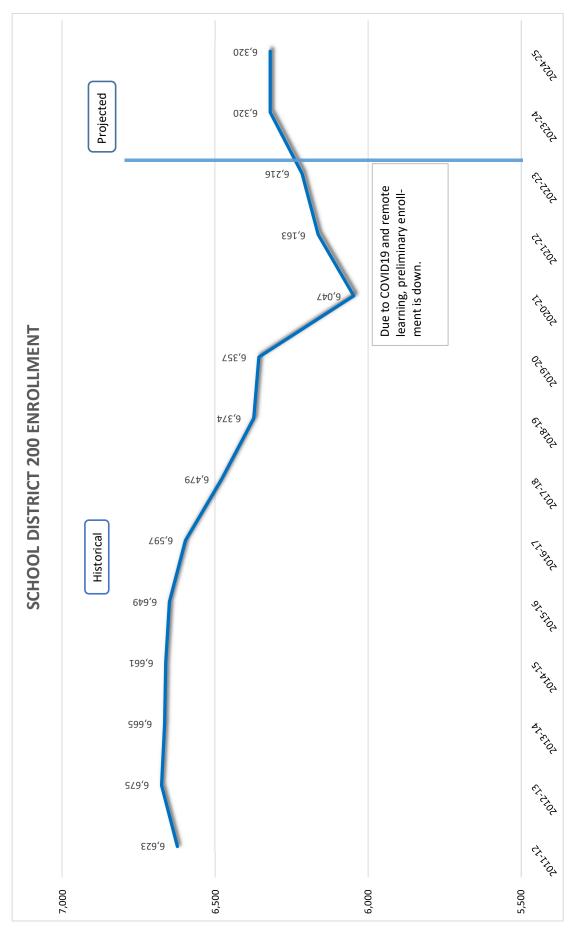
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fair Market Value (FMV)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Appriased Value (1/3 of FMV) \$66,667 \$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667	\$66,667
Homestead Exemption	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)
EAV	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667	\$60,667
Tax Rate	\$5.1166	\$5.8512	\$6.8997	\$7.7422	\$8.2153	\$8.1738	\$7.6125	\$7.0553	\$6.7147	\$6.6119	\$6.4905	\$6.3865
mount (EAV/100 x Tax Rate) \$3,104	\$3,104	\$3,550	\$4,186	\$4,697	\$4,984	\$4,959	\$4,618	\$4,280	\$4,074	\$4,011	\$3,938	\$3,874

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## **STUDENT ENROLLMENT**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS



## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 SEPTEMBER 30TH HISTORICAL ENROLLMENT DATA

1977-76   298															Ī			Char	ige from
	4000 00	PRE-K				_						_	_			Servs		Amt	%
1971-7-																		٥٦	0.000/
1971-72   1972-73   319   336   327   302   327   336   350   309   344   293   297   259   254   66   4,119   111   2,7756   1972-73   315   302   328   327   340   331   340   367   318   332   308   320   287   287   281   128   420   1984   1975-74   1975-76   349   305   302																	-		
1972-73   315   302   328   327   304   331   340   357   318   358   390   378   281   379   420   1937-34   305   266   299   319   333   326   318   332   338   340   305   267   379   420   220   2051   3176-77   365   352   352   363																			
1973-74   334   266   295   324   321   306   325   324   370   335   359   278   281   128   4,276   75   1,79%   1974-75   349   335   332   368   294   303   332   368   328   381   332   388   340   388   266   194   4,268   2,0   2,0   5,0   1975-76   366   302   327   310   307   327   328   324   332   332   332   332   328   329   316   24   327   310   377   328   345   335   335   336																			
1974-76   349   305   296   299   319   333   326   318   332   368   349   338   266   119   4.298   22   0.5198     1975-77   329   305   305   305   307   307   307   322   334   318   332   332   308   341   372   322   343   343   332   332   308   341   342   343   34																		_	
1975-76   335 332 308 294 303 312 328 324 318 326 355 309 310 142   4,296																			
1976-77	1974-75																,		
1977-76   298	1975-76		335	332	308		303	312		324	318			309	310	142	4,296	-2	-0.05%
1978-96	1976-77		356	302	327	310	307	297	322	334	324	332	332	329	293	162	4,327	31	0.72%
1987-80   291   247   284   276   314   330   313   315   329   342   329   320   281   119   4,069   315   2,739     1988-84   20   306   284   284   283   291   290   314   333   322   327   316   344   298   114   4,026   17   0,4294     1982-85   22   295   295   295   279   275   279   283   295   340   345   284   283   314   86   3,966   58   -1.4494     1983-84   30   275   255   275   275   259   293   297   301   364   343   341   284   293   102   3,963   5- 0.1394     1983-85   26   24   286   309   276   272   272   289   243   242   283   310   295   325   296   46   374   384   88   2.3394     1983-85   24   286   309   276   272   272   289   243   242   283   310   295   325   296   46   374   488   2.3394     1983-86   61   300   289   302   297   266   289   283   285   286   284   282   282   52   3,706   3.8   1.0494     1983-89   63   375   324   278   278   372   378   384   315   319   335   388   384	1977-78		298	305	305	321	317	302	291	343	337	333	325	323	299	211	4,310	-17	-0.39%
1981-86	1978-79		275	276	290	317	321	317	305	328	347	341	332	304	304	150	4,207	-103	-2.39%
1981-812   20	1979-80		291	247	284	278	314	330	313	315	329	342	329	320	281	119	4,092	-115	-2.73%
1982-83   22   295   296   279   251   243   286   292   295   340   345   289   313   334   86   3,666   5.8   1.44%     1983-84   30   275   285   275   275   259   239   297   301   364   343   341   284   293   102   3,663   5.5   0.13%     1984-85   26   308   280   276   272   272   289   242   283   310   295   325   296   46   3,744   88   2.30%     1986-87   57   254   302   291   267   283   275   279   248   253   296   284   282   282   26   50   3,716   68   2.30%     1988-89   58   375   324   278   312   319   276   283   285   296   293   286   277   285   256   224   283   310   395   365   365   361   395     1989-99   111   321   392   278   287   304   286   289   314   284   316   284   282   282   243   71   4.029   67   1.69%     1999-91   118   337   376   361   369   342   312   306   314   335   299   244   244   80   4.227   498   4.91%     1999-92   122   360   396   355   369   311   302   334   315   318   325   345   349   348   349     1999-93   118   394   405   361   367   361   365   344   315   349   348   349   348   349   34	1980-81		302	278	233	292	275	307	313	326	324	317	350	303	307	82	4,009	-83	-2.03%
1983-84   30	1981-82	20	306	284	248	239	291	290	314	333	322	307	316	344	298	114	4,026	17	0.42%
1986-86   24   266   308   276   276   271   272   259   244   283   299   300   336   292   246   154   3,832   131   3,319     1986-87   57   254   302   291   267   283   275   279   248   242   283   310   295   325   290   46   3,744   48   2,399     1987-88   61   300   289   302   297   266   288   283   295   269   304   286   282   289   50   3,716   166   4,489     1988-89   56   375   324   278   312   319   276   305   296   293   286   277   285   256   22   3,962   91   2,359     1989-90   111   321   392   278   287   304   286   289   314   294   316   249   249   244   244   249	1982-83	22	295	298	279	251	243	286	292	295	340	345	289	313	334	86	3,968	-58	-1.44%
1985-86   24   266   309   278   272   272   269   243   242   283   310   295   325   290   46   3,744   -88   2.30%   1986-87   57   254   302   291   267   283   275   279   248   253   296   282   282   52   3,705   39   -1,04%   1987-88   61   300   289   302   297   266   293   295   269   304   296   282   269   50   3,871   166   4398-89   368   375   324   278   312   319   276   305   296   293   286   277   285   265   22   3,062   31   2388-99   3889-90   111   321   392   278   387   381   392   388   314   315   348   345   385   348	1983-84	30	275	285	275	275	259	239	297	301	364	343	341	284	293	102	3,963	-5	-0.13%
1986-87   57   254   302   291   267   283   275   279   248   253   296   284   282   282   52   3,705   3.99   1,047     1987-88   61   300   289   302   297   266   288   293   295   268   304   296   282   269   50   3,871   166   4.48%     1988-89   58   375   324   278   312   319   276   305   296   293   286   277   285   256   22   3,962   391   2.35%     1989-90   1111   321   332   278   281   281   319   276   305   296   283   314   294   316   264   259   243   71   4.029   67   1.68%     1990-91   1118   337   376   361   294   286   321   312   306   314   335   299   244   244   80   4.227   198   4.91%     1993-92   122   360   396   355   369   311   302   334   315   314   324   320   269   239   79   4.409   182   4.31%     1993-93   1983   394   415   396   361   387   371   387   332   333   338   381   312   280   77   72   4.665   505   4.408     1993-94   118   394   405   361   387   371   387   332   333   338   361   312   280   77   72   4.665   507   2.03%     1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   277   72   4.665   507   8.50%     1997-98   109   379   376   346   389   346   389   397   403   415   387   387   387   387   388   386   323   283   277   72   4.665   50.03%     1999-90   99   376   436   389   401   427   452   429   431   387   426   378   345   263   95   5.334   400   417   418   416   418   4	1984-85	26	308	280	276	261	272	255	244	283	299	300	336	292	246	154	3,832	-131	-3.31%
1987-88   61   300   289   302   297   266   298   293   295   269   304   296   282   269   50   3,871   166   4,48%   1988-89   58   375   324   278   312   319   276   305   296   293   286   277   285   256   22   3,962   91   2,35%   2389   111   321   322   278   287   304   286   289   314   294   316   264   289   243   71   4,029   67   1,69%   1999-91   118   337   376   361   294   286   321   312   306   314   335   299   244   244   80   4,227   198   4,91%   1991-92   122   360   396   355   369   311   302   334   315   314   324   320   269   239   79   4,409   182   4,31%   1992-93   99   379   374   370   361   385   324   315   314   324   320   269   239   79   4,409   182   4,31%   1993-94   118   394   405   361   387   371   387   322   333   338   361   312   312   280   77   4,768   205   4,99%   1993-95   133   384   419   399   361   384   375   407   343   385   361   312   312   380   77   74   768   205   4,99%   1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   272   68   50,26   611   3,31%   1995-98   109   387   416   403   425   435   419   439   387   408   430   385   289   266   90   5,288   110   2,12%   1999-90   99   376   436   489   405   435   425   436   439   43	1985-86	24	286	309	278	272	272	269	243	242	283	310	295	325	290	46	3,744	-88	-2.30%
1988-89   1989   1989-90   111   321   332   278   287   304   286   289   314   294   316   264   259   243   71   4,029   67   1,69%   1999-91   118   337   376   361   294   286   321   312   306   314   335   299   244   244   80   4,227   198   4,99%   1991-92   122   360   396   355   369   311   302   334   315   314   335   299   244   244   80   4,227   198   4,99%   1991-92   122   360   396   355   369   311   302   334   315   314   335   299   244   244   80   4,227   198   4,99%   1992-93   99   379   374   370   361   385   324   315   340   318   327   314   301   263   93   4,563   163   437   439   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   495   438   499   499   495   439	1986-87	57	254	302	291	267	283	275	279	248	253	296	284	282	282	52	3,705	-39	-1.04%
1989-90	1987-88	61	300	289	302	297	266	298	293	295	269	304	296	282	269	50	3,871	166	4.48%
1990-91   118   337   376   361   294   286   321   312   306   314   335   299   244   244   80   4,227   198   4,91%     1991-92   122   360   396   355   369   311   302   334   315   314   324   320   269   239   79   4,409   182   4,31%     1992-93   99   379   374   370   361   385   324   315   340   318   327   314   301   263   33   4,663   154   3,49%     1993-94   118   394   405   361   387   371   387   332   333   338   361   312   312   280   77   4,768   205   4,49%     1994-95   133   384   419   399   361   384   375   407   344   338   361   312   312   280   77   4,768   205   4,49%     1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   272   68   5,026   161   3,31%     1995-96   143   403   431   407   419   416   405   423   382   389   395   453   312   302   284   100   5,178   100   1,97%     1998-99   109   387   416   403   425   435   419   439   387   408   430   385   289   266   90   5,288     1999-00   99   376   436   389   401   427   425   429   431   387   426   378   345   636   95   5,334   460   8,78%     2000-01   123   372   400   428   431   422   436   469   449   427   430   384   342   323   331   5,567   233   4,37%     2001-02   124   412   421   383   436   429   447   444   468   455   470   388   374   308   112   5,671   104   1.87%     2002-03   128   414   407   417   384   451   437   462   453   486   500   443   397   328   101   5,808   137   2,42%     2003-04   165   379   415   429   439   396   467   446   468   461   543   456   424   444   446   6,602   23   0,35%     2005-06   372   443   474   396   423   450   469   449   446   463   512   437   446   444   446   6,602   23   0,35%     2005-06   372   443   473   486   496   476   486   467   476   486   467   476   486   487	1988-89	58	375	324	278	312	319	276	305	296	293	286	277	285	256	22	3,962	91	2.35%
1991-92   122   360   396   355   369   311   302   334   315   314   324   320   269   239   79   4,409   182   4.31%   1992-93   99   379   374   370   361   385   324   315   340   318   327   314   301   263   93   4,563   154   3.49%   1993-94   118   394   405   361   387   371   387   332   333   338   361   312   312   280   77   4,768   205   4.49%   1994-95   133   384   419   399   361   384   375   374   374   338   366   323   283   277   72   4,865   97   2.03%   1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   272   86   5,026   161   3.31%   1995-96   143   403   431   407   419   416   405   423   380   397   403   419   369   307   301   271   76   5,076   52   1.03%   1997-98   116   381   401   419   416   405   423   382   389   395   453   312   302   284   100   5,178   100   1.97%   1998-99   109   387   416   403   425   435   419   439   387   408   430   385   289   266   90   5,288   110   2.12%   1999-00   99   367   367   368   389   401   427   452   429   431   387   426   378   345   263   95   5,334   466   0.87%   2001-02   124   412   421   383   436   429   447   444   468   455   470   388   374   388   112   5,671   104   1.87%   2002-03   128   414   407   417   384   451   421   474   452   453   486   500   443   397   328   101   5,808   137   2.42%   2003-04   165   379   415   429   439   396   467   446   468   461   543   456   424   347   445   5,919   111   1.91%   2004-05   283   453   384   426   439   451   421   474   452   487   533   503   450   383   62   6,001   6,005	1989-90	111	321	392	278	287	304	286	289	314	294	316	264	259	243	71	4,029	67	1.69%
1992-93   99   379   374   370   361   385   324   315   340   318   327   314   301   263   93   4,563   154   3.49%     1993-94   118   394   405   361   387   371   387   332   333   338   361   312   312   280   77   4,768   205   4.49%     1994-95   133   384   419   399   361   384   375   407   344   338   366   323   283   277   72   4,865   97   2.03%     1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   272   68   5,026   161   3.31%     1996-97   104   374   425   416   404   432   380   397   403   419   369   307   301   271   76   5,076   52   1.03%     1998-99   116   381   401   419   416   405   423   382   389   395   453   312   302   284   100   5,178   100   1.97%     1998-99   109   387   416   403   425   435   419   439   387   408   430   385   289   266   90   5,288   110   2,12%     1999-00   99   376   436   389   401   427   452   429   431   387   426   378   345   263   95   5,334   46   0.87%     2001-02   124   412   421   383   436   429   447   444   468   455   470   388   374   308   112   5,667   233   4.37%     2002-03   128   414   407   417   384   451   437   462   453   486   500   443   397   328   101   5,808   137   2,42%     2003-04   165   379   415   429   439   396   467   446   468   455   470   388   374   384   451   438   474   475   485   484   463   542   490   509   422   37   6,395   191   111   191%     2004-05   283   453   384   426   439   451   421   474   452   487   533   503   450   383   62   6,201   282   4,76%     2005-06   372   443   474   396   423   450   466   424   484   463   542   490   509   422   37   6,395   194   31.3%     2006-07   410   501   464   476   406   434   474   475   485   484   485   484   485   485   484   485	1990-91	118	337	376	361	294	286	321	312	306	314	335	299	244	244	80	4,227	198	4.91%
1993-94   118   394   405   361   387   371   387   332   333   338   361   312   312   280   77   4,768   205   4,49%     1994-95   133   384   419   399   361   384   375   407   344   338   366   323   283   277   72   4,865   97   2,03%     1995-96   143   403   431   407   419   367   389   392   403   355   344   325   308   272   68   5,026   161   3,31%     1996-97   104   374   425   416   404   432   380   397   403   419   367   369   307   301   271   76   5,078   52   1,03%     1998-99   116   381   401   419   416   405   423   382   389   395   453   312   302   284   100   5,788   109   376   416   403   425   435   419   439   387   408   430   385   289   266   90   5,288   110   2,12%     1999-00   99   376   436   389   401   427   452   429   431   387   426   378   345   263   95   5,334   46   0.87%     2000-01   123   372   400   428   431   422   436   469   449   427   430   384   342   323   131   5,567   233   4,37%     2001-02   124   412   421   383   436   429   447   444   468   455   470   388   374   308   112   5,671   104   1,87%     2003-04   165   379   415   429   439   396   467   446   468   461   543   456   424   347   84   5,919   111   1,91%     2004-05   283   453   384   426   439   451   421   474   452   487   533   503   450   383   62   6,201   282   4,76%     2005-06   372   443   474   396   423   450   466   424   484   463   542   490   509   422   37   6,395   194   3,13%     2006-07   410   501   464   476   406   434   474   475   453   454   463   549   495   438   462   439   451   421   474   452   487   533   514   463   484   444   44   6,602   23   0,35%     2008-09   433   452   482   480   467   473   480   463   529   497   464   444   44   6,602   23   0,35%     2009-10   447   514   438   475   475   488   477   489   440   485   485   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494   495   486   494	1991-92	122	360	396	355	369	311	302	334	315	314	324	320	269	239	79	4,409	182	4.31%
1994-95         133         384         419         399         361         384         375         407         344         338         366         323         283         277         72         4,865         97         2,03%           1995-96         143         403         431         407         419         367         389         392         403         355         344         325         308         272         68         5,026         161         3,31%           1997-99         109         387         416         403         425         419         439         387         408         430         385         289         266         90         5,288         110         2,12%           1998-99         109         376         436         389         401         427         452         429         431         387         426         378         345         263         95         5,838         110         2,12%           2000-01         123         372         400         428         431         422         436         489         449         427         430         384         342         331         5,567         233	1992-93	99	379	374	370	361	385	324	315	340	318	327	314	301	263	93	4,563	154	3.49%
1995-96         143         403         431         407         419         367         389         392         403         355         344         325         308         272         68         5,026         161         3,31%           1996-97         104         374         425         416         404         432         380         397         403         419         369         307         301         271         76         5,078         52         1,03%           1997-98         116         381         401         419         416         405         423         382         389         395         453         312         302         284         100         5,178         100         1.97%           1998-90         199         376         436         389         401         427         452         429         431         384         426         439         408         449         427         430         384         342         233         431         422         436         469         449         427         430         384         342         323         110         5,676         101         104         187%	1993-94	118	394	405	361	387	371	387	332	333	338	361	312	312	280	77	4,768	205	4.49%
1996-97         104         374         425         416         404         432         380         397         403         419         369         307         301         271         76         5,078         52         1,03%           1997-98         116         381         401         419         416         405         423         382         389         395         453         312         302         284         100         5,178         100         1.97%           1998-99         109         387         416         403         425         435         419         439         387         406         378         345         263         95         5,334         46         0.87%           2000-01         123         372         400         428         431         422         436         469         449         427         430         384         342         233         131         5,567         233         437           2001-02         124         412         421         438         468         460         443         397         328         115         5,671         104         1.87%           2003-04	1994-95	133	384	419	399	361	384	375	407	344	338	366	323	283	277	72	4,865	97	2.03%
1997-98 116 381 401 419 416 405 423 382 389 395 453 312 302 284 100 5,178 100 1.97% 1998-99 109 387 416 403 425 435 419 439 387 408 430 385 289 266 90 5,288 110 2.12% 1999-00 99 376 436 389 401 427 452 429 431 387 426 378 345 263 95 5,334 46 0.87% 2000-01 123 372 400 428 431 422 436 469 449 427 430 384 342 323 131 5,567 233 4.37% 2001-02 124 412 421 383 436 429 447 444 468 455 470 388 374 308 112 5,671 104 1.87% 2002-03 128 414 407 417 384 451 437 462 453 486 500 443 397 328 101 5,808 137 2.42% 2003-04 165 379 415 429 439 396 467 446 468 461 543 456 424 347 84 5,919 111 1.91% 2004-05 283 453 384 426 439 451 421 474 452 487 533 503 450 383 62 6,201 282 4.76% 2005-06 372 443 474 396 423 450 466 424 484 463 542 490 509 422 37 6,395 143 319 4313% 2006-07 410 501 464 476 406 434 474 475 453 514 463 518 483 468 40 6,579 143 319 3.13% 2008-09 433 452 482 480 467 473 431 456 486 467 475 536 433 457 35 6,563 39 0.59% 2009-10 447 514 438 475 499 476 481 433 452 483 486 494 495 438 36 6,635 72 1.10% 2011-12 430 494 463 496 435 461 498 476 481 433 452 483 486 494 495 438 36 6,635 72 1.10% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 452 430 47 6,623 296 4.68% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 473 464 501 41 6,327 308 4.64% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 473 464 501 41 6,327 308 4.64% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 452 430 47 6,623 296 4.68% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 473 464 501 41 6,327 -308 -4.64% 2011-12 430 494 463 496 435 461 498 476 483 443 503 512 452 430 47 6,623 296 4.68% 2011-13 430 494 463 496 435 461 488 476 488 481 588 507 486 494 495 489 480 48 6,665 10 -0.15% 2011-13 408 444 470 483 479 499 465 519 520 490 513 435 451 36 6,661 -4 0.06% 2011-14 430 494 463 496 435 474 482 481 481 508 507 486 494 511 425 38 6,479 -118 -1.79% 2011-18 421 412 394 452 435 474 488 476 488 494 519 489 480 48 6,665 10 -0.15% 2011-18 408 443 444 470 483 479 499 465 519 520 490 508 489 480 48 6,665 10 -0.15% 2011-18 408 443	1995-96	143	403	431	407	419	367	389	392	403	355	344	325	308	272	68	5,026	161	3.31%
1998-99         109         387         416         403         425         435         419         439         387         408         430         385         289         266         90         5,288         110         2.12%           1999-00         99         376         436         389         401         427         452         429         431         387         426         378         345         263         95         5,334         46         0.87%           2000-01         123         372         400         428         431         422         436         469         449         427         430         384         342         323         131         5,567         233         4.37%           2002-03         128         414         407         417         384         451         437         462         453         486         500         443         397         328         101         5,088         137         2.42%           2003-04         165         379         415         429         439         450         461         424         486         461         543         466         424         347         450<	1996-97	104	374	425	416	404	432	380	397	403	419	369	307	301	271	76	5,078	52	1.03%
1999-00   99   376   436   389   401   427   452   429   431   387   426   378   345   263   95   5,334   46   0.87%	1997-98	116	381	401	419	416	405	423	382	389	395	453	312	302	284	100	5,178	100	1.97%
2000-01         123         372         400         428         431         422         436         469         449         427         430         384         342         323         131         5,667         233         4,37%           2001-02         124         412         421         383         436         429         447         444         468         455         470         388         374         308         112         5,671         104         1.87%           2002-03         128         414         407         417         384         451         437         462         453         486         500         443         397         328         101         5,808         137         2.42%           2003-04         165         379         415         429         439         396         467         446         468         461         543         456         424         347         84         5,919         111         1.91%           2005-06         372         443         474         450         466         424         484         463         542         490         509         422         37         6,395	1998-99	109	387	416	403	425	435	419	439	387	408	430	385	289	266	90		110	2.12%
2001-02         124         412         421         383         436         429         447         444         468         455         470         388         374         308         112         5,671         104         1.87%           2002-03         128         414         407         417         384         451         437         462         453         486         500         443         397         328         101         5,808         137         2.42%           2003-04         165         379         415         429         439         396         467         446         468         461         543         456         424         347         84         5,919         111         1.91%           2005-06         372         443         474         396         423         450         466         424         484         463         512         490         509         422         37         6,395         194         3.13%           2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         46	1999-00	99	376	436	389	401	427	452	429	431	387	426	378	345	263	95	5,334	46	0.87%
2002-03         128         414         407         417         384         451         437         462         453         486         500         443         397         328         101         5,808         137         2.42%           2003-04         165         379         415         429         439         396         467         446         468         461         543         456         424         347         84         5,919         111         1.91%           2005-06         372         443         474         396         423         450         466         424         484         463         542         490         509         422         37         6,395         194         3.13%           2006-07         410         501         464         476         406         434         474         475         453         514         463         518         483         468         40         6,579         184         2.88%           2007-08         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35<		123	372	400	428	431	422	436	469	449	427	430	384	342	323	131	5,567	233	4.37%
2002-03         128         414         407         417         384         451         437         462         453         486         500         443         397         328         101         5,808         137         2.42%           2003-04         165         379         415         429         439         396         467         446         468         461         543         456         424         347         84         5,919         111         1.91%           2005-06         372         443         474         396         423         450         466         424         484         463         542         490         509         422         37         6,395         194         3.13%           2006-07         410         501         464         476         406         434         474         475         453         514         463         518         483         468         40         6,579         184         2.88%           2007-08         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35<	2001-02	124	412	421	383	436	429	447	444	468	455	470	388	374	308	112	5,671	104	1.87%
2003-04         165         379         415         429         439         396         467         446         468         461         543         456         424         347         84         5,919         111         1.91%           2004-05         283         453         384         426         439         451         421         474         452         487         533         503         450         383         62         6,201         282         4.76%           2005-06         372         443         474         396         423         450         466         424         484         463         542         490         509         422         37         6,395         194         3.13%           2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         446         6,602         23         0.35%           2008-10         447         514         438         475         487         476         481         433         452         483         486         494         495         438         36 </th <th></th>																			
2004-05         283         453         384         426         439         451         421         474         452         487         533         503         450         383         62         6,201         282         4.76%           2005-06         372         443         474         396         423         450         466         424         484         463         542         490         509         422         37         6,395         194         3.13%           2006-07         410         501         464         476         406         434         474         475         453         514         463         518         483         468         40         6,579         184         2.88%           2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         44         6,602         23         0.35%           2008-09         433         452         488         477         481         433         452         483         486         494         495         438         36         6,633         72 </th <th></th> <th>1.91%</th>																			1.91%
2005-06         372         443         474         396         423         450         466         424         484         463         542         490         509         422         37         6,395         194         3.13%           2006-07         410         501         464         476         406         434         474         475         453         514         463         518         483         468         40         6,579         184         2.88%           2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         44         6,602         23         0.35%           2008-09         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35         6,633         72         1.10%           2010-11         127         451         492         437         472         488         477         489         440         463         512         473         464         501         41 <th></th>																			
2006-07         410         501         464         476         406         434         474         475         453         514         463         518         483         468         40         6,579         184         2.88%           2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         44         6,602         23         0.35%           2008-09         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35         6,563         -39         -0.59%           2009-10         447         514         438         475         487         476         481         433         452         483         486         494         495         438         36         6,635         72         1.10%           2011-12         430         494         463         496         438         477         489         440         463         512         473         464         501         41         6,327<																			
2007-08         438         472         499         470         469         420         440         473         480         463         529         497         464         444         44         6,602         23         0.35%           2008-09         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35         6,563         -39         -0.59%           2009-10         447         514         438         475         487         476         481         433         452         483         486         494         495         438         36         6,635         72         1.10%           2011-12         430         494         463         496         435         461         498         476         483         443         503         512         452         430         47         6,623         296         4.68%           2013-13         390         496         478         475         499         446         471         505         472         494         470         487         489         486         491 </th <th></th>																			
2008-09         433         452         482         480         467         473         431         456         486         467         475         536         433         457         35         6,563         -39         -0.59%           2009-10         447         514         438         475         487         476         481         433         452         483         486         494         495         438         36         6,635         72         1.10%           2010-11         127         451         492         437         472         488         477         489         440         463         512         473         464         501         41         6,623         296         4.68%           2011-12         430         494         463         496         435         461         498         476         483         443         503         512         452         430         47         6,623         296         4.68%           2013-14         371         446         484         477         482         502         458         492         512         469         496         459         489         480         48 </th <th></th>																			
2009-10         447         514         438         475         487         476         481         433         452         483         486         494         495         438         36         6,635         72         1.10%           2010-11         127         451         492         437         472         488         477         489         440         463         512         473         464         501         41         6,327         -308         -4.64%           2011-12         430         494         463         496         435         461         498         476         483         443         503         512         452         430         47         6,623         296         4.68%           2012-13         390         496         478         475         499         446         471         505         472         494         470         487         491         446         55         6,675         52         0.79%           2013-14         371         446         484         477         482         502         458         492         512         469         496         459         489         480         48 </th <th></th>																			
2010-11       127       451       492       437       472       488       477       489       440       463       512       473       464       501       41       6,327       -308       -4.64%         2011-12       430       494       463       496       435       461       498       476       483       443       503       512       452       430       47       6,623       296       4.68%         2012-13       390       496       478       475       499       446       471       505       472       494       470       487       491       446       55       6,675       52       0.79%         2013-14       371       446       484       477       482       502       458       492       512       469       496       459       480       48       6,665       -10       -0.15%         2014-15       371       426       461       485       496       494       499       465       519       520       490       513       435       451       36       6,661       -4       -0.06%         2015-16       408       443       444       470 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>																			
2011-12       430       494       463       496       435       461       498       476       483       443       503       512       452       430       47       6,623       296       4.68%         2012-13       390       496       478       475       499       446       471       505       472       494       470       487       491       446       55       6,675       52       0.79%         2013-14       371       446       484       477       482       502       458       492       512       469       496       459       489       480       48       6,665       -10       -0.15%         2014-15       371       426       461       485       496       494       499       465       519       520       490       513       435       451       36       6,661       -4       -0.06%         2015-16       408       443       444       470       483       479       497       514       473       508       525       465       476       424       40       6,649       -12       -0.18%         2016-17       415       408       456 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>																			
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2015-16         408         443         444         470         483         479         497         514         473         508         525         465         476         424         40         6,649         -12         -0.18%           2016-17         415         408         456         435         474         482         481         481         508         461         520         536         436         463         41         6,597         -52         -0.78%           2017-18         421         412         394         452         435         474         468         474         488         507         486         494         511         425         38         6,479         -118         -1.79%           2018-19         397         369         416         393         457         431         471         476         478         494         539         469         470         476         38         6,374         -105         -1.62%           2019-20         401         419         371         418         414         457         440         471         482         481         518         550         439         469 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>																			
2016-17       415       408       456       435       474       482       481       481       508       461       520       536       436       463       41       6,597       -52       -0.78%         2017-18       421       412       394       452       435       474       468       474       488       507       486       494       511       425       38       6,479       -118       -1.79%         2018-19       397       369       416       393       457       431       471       476       478       494       539       469       470       476       38       6,374       -105       -1.62%         2019-20       401       419       371       418       414       457       440       471       482       481       518       550       439       469       27       6,357       -17       -0.27%         2020-21       282       377       401       364       415       419       463       434       468       471       507       502       506       428       10       6,047       -310       -4.88%         2021-22       345       367       419																			
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2018-19       397       369       416       393       457       431       471       476       478       494       539       469       470       476       38       6,374       -105       -1.62%         2019-20       401       419       371       418       414       457       440       471       482       481       518       550       439       469       27       6,357       -17       -0.27%         2020-21       282       377       401       364       415       419       463       434       468       471       507       502       506       428       10       6,047       -310       -4.88%         2021-22       345       367       419       409       380       434       434       467       444       460       529       508       454       488       25       6,163       116       1.92%         2022-23       392       398       396       433       421       383       444       440       482       453       484       526       468       463       33       6,216       53       0.86%																			
2019-20     401     419     371     418     414     457     440     471     482     481     518     550     439     469     27     6,357     -17     -0.27%       2020-21     282     377     401     364     415     419     463     434     468     471     507     502     506     428     10     6,047     -310     -4.88%       2021-22     345     367     419     409     380     434     434     467     444     460     529     508     454     488     25     6,163     116     1.92%       2022-23     392     398     396     433     421     383     444     440     482     453     484     526     468     463     33     6,216     53     0.86%																			
2020-21     282     377     401     364     415     419     463     434     468     471     507     502     506     428     10     6,047     -310     -4.88%       2021-22     345     367     419     409     380     434     434     467     444     460     529     508     454     488     25     6,163     116     1.92%       2022-23     392     398     396     433     421     383     444     440     482     453     484     526     468     463     33     6,216     53     0.86%																			
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## **PERSONNEL RESOURCES**

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

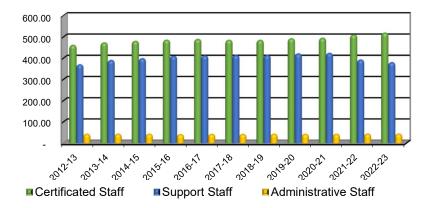
## PERSONNEL RESOURCES

School District 200 assigns staff into three categories – Certificated, Support, and Administrative.

**Certificated staff** includes all classroom and special education teachers and all certified support staff such as counselors, social workers, psychologists, nurses, library media specialists and speech therapists.

**Support staff** consists of classroom associates, clerical support, custodians, food service workers, and bus drivers. All of these employees serve the district on an hourly basis, some working eight hours per day and others working as few as 1.5 hours per day or as needed. In order to find a common Full-Time Equivalent (FTE) basis to report support staff, all support staff FTE's have been calculated on a 40-hour work week.

**Administrative staff** includes the Superintendent of Schools, all Principals and Associate/Assistant Principals, Athletic Directors, and all Central Office Administrative staff.



The District has four employee collective bargaining groups that cover all of the above employees except for the administrative staff. The four collective bargaining groups and the employees who participate in them are listed below.

- Woodstock Council of Teachers (WCT) covers teachers and other certificated support staff.
- Woodstock Council of Classified Employees (WCCE) covers custodians, groundskeepers, couriers, and maintenance personnel.
- Woodstock School Related Personnel (WSRP) covers secretaries, associates, food service workers, and the transportation department dispatchers.
- Woodstock Transportation Employees' Council (WTEC) covers all full-time and part-time bus drivers and mechanics.

Three-year contract settlements were reached with all four groups during the 2020-21 school year. The increases for the 2021-22 school year through the 2022-23 school years are calculated at a total increase of 3.5% and 3.4%, respectively, inclusive of step and

longevity. Compensation for the 2023-24 school year is contingent upon final Consumer Price Index (CPI) figures. Specifically, the average salary increase of all members in a bargaining unit shall be equal to the percentage attributable to the CPI used in the Property Tax Extension Limitation Law (PTELL), except that the salary increase shall be no less than 3.0% and no more than 3.75%. The CPI for the past several years has been well below 3.0% until FY21 when it jumped to 7%. Consequently, the salary increase will go to the maximum rate allowed, 3.75%. Having three-year contracts in place will be helpful during the budget development process for the next two years.

	2021-22	2022-23	2023-24
WCT	3.50%	3.40%	3.75%
WCCE	3.50%	3.40%	3.75%
WSRP	3.50%	3.40%	3.75%
WTEC	3.50%	3.40%	3.75%
ADMIN	2.00%	3.00%	2.00%

All four of the collective bargaining agreements with employees expire at the end of the 2023-24 school year. Negotiations with each group will commence during the 2023-24 school year.

The Personnel Position History chart on the following page provides detailed FTE data on the district's staff by the three major classifications of employee. Changes in staffing levels occur annually based upon several factors:

- student need
- available funding
- new grant funds that add specific staff
- retiring grant funds that reduce specific staff
- curriculum and programmatic changes
- turnover of staff due to retirements and attrition

In years when large deficits are projected and State funding is delayed, decisions are made to cut staffing levels in order to balance the budget. In years where new funding, or grant funding becomes available staffing levels are increased. For example, during the 2011-12 school year 36.4 FTE's were added to staff for the expansion of the All-Day Kindergarten program, the Pre-K program, and expanded tuition-based special education programs.

Each school year brings a unique set of circumstances that drives the staffing pattern of the district. Staffing a large, complex school district is challenging due to funding restrictions, staff availability and credentials, student body demographics, and enrollment trends. The primary objective of the district's staffing plan is to equitably distribute available human resources and to provide the most effective and efficient instructional setting possible.

# WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

## PERSONNEL POSITION HISTORY

	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023
CERTIFICATED STAFF: Teachers	392.00	400.30	412.40	417.21	423.81	428,00	423.90	423.32	431.72	430.10	440.90	449.41
Counselors/Social Workers	22.20	23.80	20.50	22.00	21.00	21.00	22.00	22.00	25.00	27.00	32.00	33.00
Certificated School Nurses	4.20	4.20	4.20	4.40	4.00	2.00	00.9	2.00	5.00	0.00	7.00	00.9
Psychologists	5.60	5.80	6.80	6.70	6.80	08.9	5.80	08.9	5.80	7.80	08.9	6.80
Speech Therapists	14.80	14.80	16.80	17.60	18.00	16.60	17.60	17.60	17.10	18.10	18.10	18.50
Librarian/Media Specialists	11.00	11.00	11.00	11.00	10.60	10.60	8.60	9.00	6.20	4.70	4.20	3.90
Total Certificated Staff	449.80	459.90	471.70	478.91	484.21	488.00	483.90	483.72	490.82	493.70	209.00	517.61
SUPPORT STAFF:												
Associates (Aides)	128.28	133.31	140.66	155.94	160.49	164.18	167.58	169.13	172.87	173.90	152.62	143.32
RN's (non-certificated)	10.16	10.30	10.37	11.06	11.81	10.94	10.31	10.75	10.00	10.56	8.81	9.50
OT/PT/COTA	9.60	9.60	12.10	12.40	12.40	12.00	12.40	12.40	12.40	12.40	12.40	12.60
Office Staff/Technical Support	63.15	63.90	68.56	64.14	62.45	62.25	66.18	64.26	69.80	71.44	71.80	72.38
Maintenance/Grounds	9.00	8.00	8.66	8.66	8.66	8.66	8.67	8.67	9.67	8.67	8.68	8.67
Custodians	45.43	46.38	46.78	46.28	46.21	46.21	45.28	45.38	43.78	46.08	45.78	41.71
Bus Drivers	51.20	48.40	49.49	46.51	52.56	52.56	51.98	50.59	55.28	54.56	51.18	52.34
Mechanics/Shop Personnel	3.00	3.00	3.00	3.00	4.00	4.00	4.00	5.00	4.00	4.00	3.00	3.00
Food Service Staff	37.16	36.65	35.69	34.94	34.75	34.56	34.78	34.90	31.44	31.53	29.44	29.41
Kids' Club Associates	8.88	8.75	13.74	14.23	15.08	15.14	11.02	11.38	10.63	9.25	7.25	5.63
Total Support Staff	365.86	368.29	389.05	397.16	408.41	410.50	412.20	412.46	419.87	422.39	390.96	378.56
ADMINISTRATIVE STAFF:												
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Principals	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Assistant/Associate Principals	00.9	0.00	00.9	00.9	00.9	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Athletic Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Other Administrative Staff	20.50	20.50	20.50	20.50	18.50	18.50	18.50	19.50	19.00	19.00	20.00	20.00
Total Administrative Staff	41.50	41.50	41.50	41.50	39.50	40.50	40.50	41.50	41.00	41.00	42.00	42.00
TOTAL	857.16	869.69	902.25	917.57	932.12	939.00	936.60	937.68	951.69	957.09	941.96	938.17

All support staff FTE's are based upon a 40 hour work week.

## BOND AMORTIZATION SCHEDULES

2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

## **OUTSTANDING BONDS**

District 200 has 7 outstanding bond issues. These bonds are attributable to new school construction, necessary life safety upgrades, and the refunding (refinancing) of this debt as explained in detail in the following narrative.

During the 2003-04 school year the Board of Education appointed a comprehensive Facilities Study Task Force to address short-term and long-term capital project needs based upon the ten-year projected growth of the district. The committee made final recommendations to the Board of Education during the 2004-05 school year after an extensive public engagement process. Initial recommendations included the need to make necessary repairs and renovations to existing buildings in order to prevent any further damage to the schools' infrastructure.

The Facilities Study Task Force also recommended the need for additional school buildings and renovations. Subsequently, a referendum was put to the voters in March of 2006 to issue school construction bonds to build three new schools – a new elementary school, a new middle school, and a new high school. In addition, the referendum asked the community to approve bonds to convert Olson Middle School to an elementary school and to remodel and build an addition to the Verda Dierzen Early Learning Center. The referendum passed in March, 2006 and the District was authorized to spend \$112 million on these projects, with \$105 million coming from school construction bonds and \$7 million coming from developer impact fees.

The new combined elementary and middle school was completed in time for opening day, September 4, 2007. The remodeling and additions to Olson Middle School and Verda Dierzen Early Learning Center which took place during Summer 2007 were also completed in time for the 2007-08 school year. During this time, the District also began construction on a new high school, Woodstock North High School (North). North was completed in time for opening day, September 2, 2008.

During the 2009-10 school year the District issued \$10.47 million in Life Safety Build America Bonds. The bond proceeds were used to address the most urgent items in the updated Long-Range Facilities Plan. Construction occurred during Summer 2010 and included domestic water replacement at Clay Academy, Dean Elementary School, Olson Elementary School and Verda Dierzen Early Learning Center; HVAC replacement at Olson; Upgrade of ceilings and lighting at Clay; Window system replacements at Dean and Clay; partial new roofs at Dean and Dierzen; New Asphalt driveways at seven sites; new tennis courts at Woodstock High School; and a new district-wide voice-over IP telephone system.

During the summer of 2008 and 2011 several small projects were completed with residual bond funds from the new school construction. Those projects included a new roof and a new asphalt parking lot at Olson Elementary School, the

replacement of lights, bleachers, and the track at Woodstock High School, new asphalt driveways and parking lots at Dean St. Elementary School, sealcoating and striping the parking lots at Olson, Prairiewood/Creekside, and North High School, improvements of the athletic fields at Woodstock High School including a new concession stand, an upgraded clock system at Greenwood, air conditioning of Clay Academy server room, and new carpeting in the media center at Mary Endres School.

Since the issuance of the school construction bonds in 2006 – 2008 and the issuance of life safety bonds in 2010, the district has refunded, or refinanced, its outstanding debt several times in order to lower its interest payments and to create a flatter, more predictable debt repayment schedule. The debt service (principal and interest payments) of the school district is an ongoing discussion with the Board of Education and was an important topic of analysis during the 2021-22 school year.

Since the district's Equalized Assessed Value (EAV) dropped dramatically since the school construction bonds were issued, the Debt Service tax rate increased in order to acquire the funds needed to make the bond payments. Consequently, the Board has authorized several refunding bonds as a method to reduce the tax burden on homeowners during this time of declining EAV. In addition, the refunding bonds have in many instances reduced the overall interest payments. During the 2014-15 school year refunding bonds were issued that saved the district over \$4.6 million in interest payments and during the 2018-19 school year refunding bonds were issued that saved the district over \$2.1 million in interest. The Board's goal and expectation of any new refunding bonds would be to see similar results in reducing overall interest payments.

Beginning in levy year 2020 and school year 2021-22, the district's principal and interest payments were scheduled to increase substantially. Administration and the Board of Education worked with its financial advisors, PMA Securities, Inc. (PMA), to address this spike in payments. Additionally, the Board developed a survey for staff, parents and the community to get feedback on how the district should manage this increase. Options included using reserves, reducing expenditures, refunding the debt and extending it out to future years, or a combination of all three options. After reviewing the feedback, the Board determined appropriate action to manage the higher debt payments.

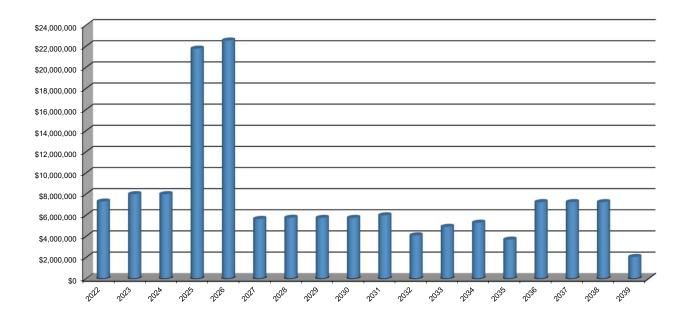
In November 2020, the Board passed a resolution providing for the issue of not to exceed \$48,000,000 General Obligation Refunding School bonds for the purpose of refunding certain outstanding bonds and restructuring the outstanding debt. This action resulted in a flattening of the debt payments while saving the district \$1.44 million in interest. The next page will present the current outstanding debt and related repayment schedule for the restructured debt.

This action was taken keeping in mind that the Internal Revenue Service regulates the timing and frequency with which the Board may refund outstanding bonds. PMA recommended waiting until 2020 to restructure a portion of the debt and

provide for a more manageable debt service structure. At this time, the District has no plan to issue additional debt but the Board will analyze and review options to address forthcoming payments in fall 2022.

## WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 OUTSTANDING BONDED DEBT SCHEDULE

				PRINC	CIPAL & INT	EREST PAY	MENTS			
			117	140	142	144	145	146	147	
		Abate	2006B	2013	2014	2015B	2018	2021A	2021B	
LY	FY	ment	Const	Life Safe	Refund	Refund	Refund	Refund	Refund	TOTAL
2020	2022	(5,700,000)		97,900	983,388	5,701,500	1,688,000	3,956,488	572,418	7,299,694
2021	2023	(5,000,000)	9,000,000	97,900	983,387	440,750	1,692,000	207,700	578,850	8,000,587
2022	2024	(5,000,000)	9,430,000	97,900	983,388		1,703,000	207,700	578,850	8,000,838
2023	2025		18,200,000	97,900	983,387		1,705,500	207,700	578,850	21,773,337
2024			19,000,000	97,900	983,388		1,674,750	207,700	578,850	22,542,588
2025				252,900	3,083,387		1,532,250	207,700	578,850	5,655,087
2026				298,250	3,198,138		1,483,500	207,700	578,850	5,766,438
2027	2029			362,100	3,181,075		1,424,000	207,700	578,850	5,753,725
2028	2030			443,850	3,173,500		1,349,250	207,700	578,850	5,753,150
2029	2031			2,012,900	3,196,000			207,700	578,850	5,995,450
2030	2032			154,687	3,161,000			207,700	578,850	4,102,237
2031	2033				3,121,000			1,207,700	578,850	4,907,550
2032	2034				1,596,000			3,123,700	578,850	5,298,550
2033								3,120,000	578,850	3,698,850
2034								3,122,210	4,123,850	7,246,060
2035									7,247,500	7,247,500
2036									7,244,250	7,244,250
2037	2039	(45.700.000)	FF 000 000	101110	00 007 000	0.440.050	14.050.050	10.007.000	2,060,000	2,060,000
		(15,700,000)	55,630,000	4,014,187	28,627,038	6,142,250	14,252,250	16,607,098	28,773,068	138,345,891



## GO Capital Appreciation School Building Bonds, Series 2006B Debt Service

Payment				
Date		Principal	Interest	Fiscal Total
07/15/21		<del>-</del> 1		-
01/15/22		<u> </u>	÷	•
07/15/22		1 1 1 1 1 1 1	-	-
01/15/23		2,256,390.00	6,743,610.00	9,000,000.00
07/15/23		-	-	-
01/15/24		2,175,312.40	7,254,687.60	9,430,000.00
07/15/24		- I	7.	-
01/15/25		3,862,950.00	14,337,050.00	18,200,000.00
07/15/25		-	-	
01/15/26	_	3,710,700.00	15,289,300.00	19,000,000.00
Total	\$	12,005,352.40	\$ 43,624,647.60	\$ 55,630,000.00

## GO Limited School Bonds, Series 2013 Debt Service

Payment	-	Name (1997)	
Date	<u>Principal</u>	Interest	Fiscal Total
07/15/21	( <b>*</b> )	48,950.00	(0.00
01/15/22	( <del>-</del> )	48,950.00	97,900.00
07/15/22	( <del>=</del> )1	48,950.00	
01/15/23	923	48,950.00	97,900.00
07/15/23	923	48,950.00	**************************************
01/15/24	<u> </u>	48,950.00	97,900.00
07/15/24	1920	48,950.00	7 (1) 4 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
01/15/25	2	48,950.00	97,900.00
07/15/25	_	48,950.00	7 m - 1 m - 2 m -
01/15/26	_	48,950.00	97,900.00
07/15/26		48,950.00	PARTO DE DOS
01/15/27	155,000.00	48,950.00	252,900.00
07/15/27		46,625.00	T. S.
01/15/28	205,000.00	46,625.00	298,250.00
07/15/28		43,550.00	,
01/15/29	275,000.00	43,550.00	362,100.00
07/15/29		39,425.00	
01/15/30	365,000.00	39,425.00	443,850.00
07/15/30	-	33,950.00	DATE OF THE PARTY
01/15/31	1,945,000.00	33,950.00	2,012,900.00
07/15/31		2,343.75	76 1973
01/15/32	150,000.00	2,343.75	154,687.50
Total	\$ 3,095,000.00 \$	919,187.50	\$ 4,014,187.50

## Community Unit School District 200 GO Refunding School Bonds, Series 2014 Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/21	-	491,693.75	
01/15/22	2	491,693.75	983,387.50
07/15/22	20	491,693.75	100000000000000000000000000000000000000
01/15/23	2	491,693.75	983,387.50
07/15/23	4	491,693.75	
01/15/24	2:	491,693.75	983,387.50
07/15/24	2	491,693.75	120000000000000000000000000000000000000
01/15/25	2:	491,693.75	983,387.50
07/15/25	2	491,693.75	24.00 TO
01/15/26	25	491,693.75	983,387.50
07/15/26	-	491,693.75	
01/15/27	2,100,000.00	491,693.75	3,083,387.50
07/15/27	-:	436,568.75	
01/15/28	2,325,000.00	436,568.75	3,198,137.50
07/15/28	5.004 F.05.0 4.51 F.05.0 F.06	375,537.50	•
01/15/29	2,430,000.00	375,537.50	3,181,075.00
07/15/29	E STANDAY DOLLARS	311,750.00	1.5
01/15/30	2,550,000.00	311,750.00	3,173,500.00
07/15/30	0.0000000000000000000000000000000000000	248,000.00	12 (2401) 22 (200)
01/15/31	2,700,000.00	248,000.00	3,196,000.00
07/15/31	0.000.000.00	180,500.00	0 404 000 00
01/15/32	2,800,000.00	180,500.00	3,161,000.00
07/15/32 01/15/33	2,900,000.00	110,500.00 110,500.00	3,121,000.00
07/15/33	2,900,000.00	38,000.00	3,121,000.00
01/15/34	1,520,000.00	38,000.00	1,596,000.00
01/10/04	1,020,000.00	30,000.00	1,550,000.00
Total	\$ 19,325,000.00	\$ 9,302,037.50	\$ 28,627,037.50

# GO Refunding School Bonds, Series 2015B Debt Service

Payment Date		Principal	Interest	Fiscal Total
07/15/21		20	88,250.00	
01/15/22		5,525,000.00	88,250.00	5,701,500.00
07/15/22			5,375.00	
01/15/23	S <u>-</u>	430,000.00	5,375.00	440,750.00
Total	\$	5,955,000.00 \$	187,250.00	\$ 6,142,250.00

# GO Limited Refunding School Bonds, Series 2018 Debt Service

Payment				
Date		Principal	Interest	Fiscal Total
07/15/21		923	284,000.00	-
01/15/22		1,120,000.00	284,000.00	1,688,000.00
07/15/22			256,000.00	1/-
01/15/23		1,180,000.00	256,000.00	1,692,000.00
07/15/23		•	226,500.00	The street of the street
01/15/24		1,250,000.00	226,500.00	1,703,000.00
07/15/24		177	195,250.00	
01/15/25		1,315,000.00	195,250.00	1,705,500.00
07/15/25		5.54	162,375.00	11-2
01/15/26		1,350,000.00	162,375.00	1,674,750.00
07/15/26		-	128,625.00	
01/15/27		1,275,000.00	128,625.00	1,532,250.00
07/15/27		-	96,750.00	
01/15/28		1,290,000.00	96,750.00	1,483,500.00
07/15/28			64,500.00	75 3575 (**
01/15/29		1,295,000.00	64,500.00	1,424,000.00
07/15/29		10 <del>7</del> 33	32,125.00	
01/15/30	_	1,285,000.00	32,125.00	1,349,250.00
Total	\$	11,360,000.00	\$ 2,892,250.00	\$ 14,252,250.00

# Community Unit School District 200 Taxable GO Refunding School Bonds, Series 2021A Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/21	1.00	107,027.56	-
01/15/22	3,740,000.00	109,460.00	3,956,487.56
07/15/22	-1	103,850.00	
01/15/23	1.41	103,850.00	207,700.00
07/15/23	-	103,850.00	A SECTION A
01/15/24	1 - 1	103,850.00	207,700.00
07/15/24		103,850.00	
01/15/25	-	103,850.00	207,700.00
07/15/25	20	103,850.00	1007/14/10/00/2007
01/15/26	-	103,850.00	207,700.00
07/15/26	1-0	103,850.00	Ass Eggs
01/15/27		103,850.00	207,700.00
07/15/27	-	103,850.00	-
01/15/28	2	103,850.00	207,700.00
07/15/28	0.00	103,850.00	17. 11.4 1.4 2.4 1.4
01/15/29		103,850.00	207,700.00
07/15/29	-	103,850.00	***************************************
01/15/30		103,850.00	207,700.00
07/15/30	450	103,850.00	107
01/15/31	-	103,850.00	207,700.00
07/15/31		103,850.00	
01/15/32	-	103,850.00	207,700.00
07/15/32 01/15/33	1,000,000.00	103,850.00	1,207,700.00
07/15/33	1,000,000.00	103,850.00 94,350.00	1,207,700.00
01/15/34	2,935,000.00	94,350.00	3,123,700.00
07/15/34	2,933,000.00	65,000.00	3,123,700.00
01/15/35	2,990,000.00	65,000.00	3,120,000.00
07/15/35	2,330,000.00	33,605.00	0,120,000.00
01/15/36	3,055,000.00	33,605.00	3,122,210.00
Total	\$ 13,720,000.00 \$	2,887,097.56	\$ 16,607,097.56

# GO Refunding School Bonds, Series 2021B Debt Service

Payment		Dringing	Interest		Figural Tetal
Date		Principal	Interest		Fiscal Total
07/15/21		9349	282,993.33		20
01/15/22		1.90	289,425.00		572,418.33
07/15/22		1020	289,425.00		
01/15/23			289,425.00		578,850.00
07/15/23		-	289,425.00		
01/15/24			289,425.00		578,850.00
07/15/24			289,425.00		
01/15/25			289,425.00		578,850.00
07/15/25			289,425.00		0.0,000.00
01/15/26			289,425.00		578,850.00
07/15/26			289,425.00		370,030.00
01/15/27			289,425.00		578,850.00
07/15/27		100	289.425.00		370,030.00
01/15/28		-	289,425.00		578,850.00
07/15/28			289.425.00		370,030.00
01/15/29		_	289,425.00		578,850.00
07/15/29			289,425.00		070,000.00
01/15/30			289,425.00		578,850.00
07/15/30		-	289,425.00		27/27/27/27/2 <u>7</u>
01/15/31			289,425.00		578,850.00
07/15/31		1,00	289,425.00		578 (A) (A) (A) (B) (A)
01/15/32		-	289,425.00		578,850.00
07/15/32		-	289,425.00		•
01/15/33		-	289,425.00		578,850.00
07/15/33		0.50	289,425.00		THE REST.
01/15/34		-	289,425.00		578,850.00
07/15/34		0.50	289,425.00		
01/15/35		-	289,425.00		578,850.00
07/15/35		-	289,425.00		
01/15/36		3,545,000.00	289,425.00		4,123,850.00
07/15/36		-	236,250.00		A
01/15/37		6,775,000.00	236,250.00		7,247,500.00
07/15/37			134,625.00		
01/15/38		6,975,000.00	134,625.00		7,244,250.00
07/15/38			30,000.00		
01/15/39	_	2,000,000.00	30,000.00	_	2,060,000.00
Total	\$	19,295,000.00	\$ 9,478,068.33	\$	28,773,068.33

# WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 OUTSTANDING INSTALLMENT DEBT

Description	Fund	Lender	Loan Date	Total	Term		First Pmt Last Pmt	FY23	FY24	FY25
Clay Teacher Use	Educ	Stan's Fin	7/1/2019	↔	6,352 60 mo	7/1/2019	7/1/2019 6/30/2024 \$ 1,270 \$ 1,270	\$ 1,270	\$ 1,270	
		Services					<b>Paid Monthly</b>			
25 Teacher Use Copiers	Educ	Stan's Fin	7/1/2021	\$ 406,612 60 mo	60 mo	7/1/2021	7/1/2021 6/30/2026 \$ 81,322 \$ 81,322	\$ 81,322	\$ 81,322	\$ 81,322
		Services					Paid Monthly			
14 Teacher Use Copiers	Educ	Stan's Fin	7/1/2021	\$ 34,142	36 mo	7/1/2021	7/1/2021   6/30/2024   \$ 11,381   \$ 11,381	\$ 11,381	\$ 11,381	
		Services				_	Paid Monthly			
Clay Office & Kids Club Office	Educ	Stan's Fin	7/1/2019	7/1/2019 \$ 13,377 48 mo	48 mo	7/1/2019	7/1/2019 6/30/2023 \$ 3,344 \$	\$ 3,344	- \$	
		Services					<b>Paid Monthly</b>			

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	FY23 SER	FY23 SERVICE AGREEMENTS
Districtwide	\$ 40,505.84	\$ 40,505.84 Annual Agreement
	\$ 3,375.49	\$ 3,375.49 Monthly bill
		Variance Rate issued semi-annually for +/- 5,000,000 copies
WHS Color Printer - WHS Graphics	\$ 499.00	499.00 Annual Agreement
WHS Color Printer - WNHS Graphics	\$	499.00 Annual Agreement

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## **OTHER INFORMATION**

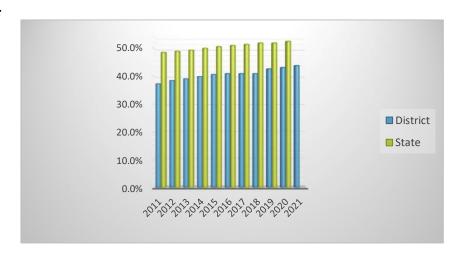
2022 - 2023 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 OTHER NON-TEST DATA COMPARISONS

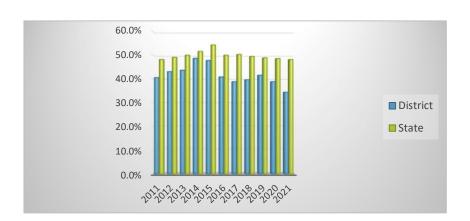
### **ETHNIC MINORITY PERCENTAGE:**

	District	State
2011	37.3%	48.6%
2012	38.5%	49.0%
2013	39.1%	49.4%
2014	39.9%	50.1%
2015	40.7%	50.7%
2016	41.0%	51.1%
2017	41.0%	51.5%
2018	41.0%	52.0%
2019	42.7%	52.0%
2020	43.2%	52.6%
2021	43.9%	53.3%



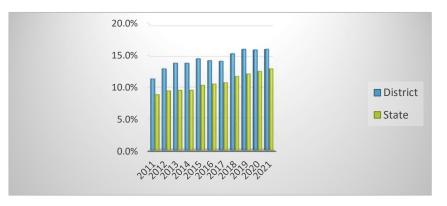
### **LOW INCOME PERCENTAGE:**

	District	State
2011	40.5%	48.1%
2012	43.0%	49.0%
2013	43.6%	49.9%
2014	48.6%	51.5%
2015	47.7%	54.2%
2016	40.8%	49.9%
2017	38.8%	50.2%
2018	39.6%	49.4%
2019	41.5%	48.8%
2020	38.8%	48.5%
2021	34.4%	48.1%



### LIMITED ENGLISH PROFICIENT PERCENTAGE:

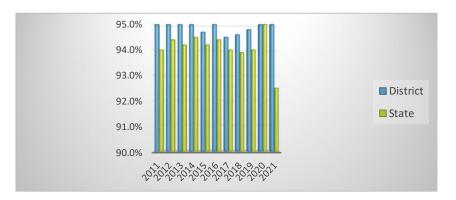
2011	11.3%	8.8%
2012	12.9%	9.4%
2013	13.8%	9.5%
2014	13.8%	9.5%
2015	14.5%	10.3%
2016	14.2%	10.5%
2017	14.1%	10.7%
2018	15.3%	11.7%
2019	16.0%	12.1%
2020	15.9%	12.5%
2021	16.0%	12.9%



### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 OTHER NON-TEST DATA COMPARISONS

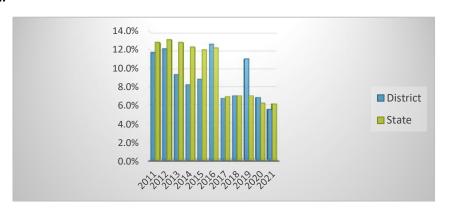
### ATTENDANCE RATE PERCENTAGE:

2011	95.1%	94.0%
2012	95.4%	94.4%
2013	95.3%	94.2%
2014	95.1%	94.5%
2015	94.7%	94.2%
2016	95.0%	94.4%
2017	94.5%	94.0%
2018	94.6%	93.9%
2019	94.8%	94.0%
2020	99.9%	95.4%
2021	97.1%	92.5%



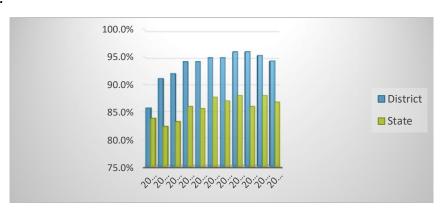
### **STUDENT MOBILITY PERCENTAGE:**

2011 2012 2013 2014 2015 2016 2017 2018 2019	11.7% 12.1% 9.3% 8.2% 8.8% 12.6% 6.7% 7.0% 11.0%	12.8% 13.1% 12.8% 12.3% 12.0% 12.2% 6.9% 7.0% 7.0%
2019 2020 2021	6.8% 5.5%	6.2% 6.1%



### **HIGH SCHOOL GRADUATION RATE:**

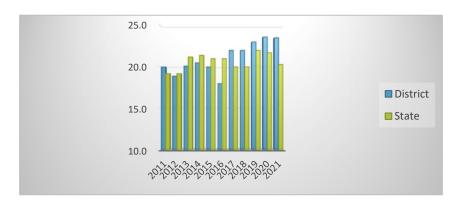
2011	85.7%	83.8%
2012	91.1%	82.3%
2013	92.0%	83.2%
2014	94.2%	86.0%
2015	94.2%	85.6%
2016	94.9%	87.7%
2017	94.9%	87.0%
2018	96.0%	88.0%
2019	96.0%	86.0%
2020	95.3%	88.0%
2021	94.3%	86.8%



### WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200 OTHER NON-TEST DATA COMPARISONS

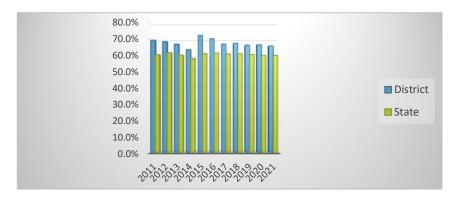
### **AVERAGE CLASS SIZE**

20.0	19.2
18.9	19.2
20.1	21.2
20.5	21.4
20.0	21.0
18.0	21.0
22.0	20.0
22.0	20.0
23.0	22.0
23.6	21.7
23.5	20.3
	18.9 20.1 20.5 20.0 18.0 22.0 22.0 23.0 23.6



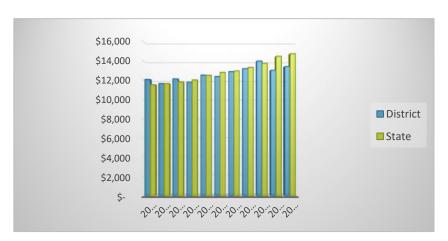
### TEACHERS WITH MASTERS & ABOVE PERCENTAGE:

2011	69.4%	60.4%
2012	68.5%	61.7%
2013	66.9%	60.2%
2014	63.6%	58.2%
2015	72.3%	61.1%
2016	70.2%	61.4%
2017	66.9%	60.9%
2018	67.4%	61.0%
2019	66.3%	60.6%
2020	66.5%	59.8%
2021	65.8%	60.0%



### PER PUPIL EXPENDITURE:

2011	\$ 12,097	\$ 11,537
2012	\$ 11,675	\$ 11,664
2013	\$ 12,160	\$ 11,842
2014	\$ 11,813	\$ 12,045
2015	\$ 12,548	\$ 12,521
2016	\$ 12,400	\$ 12,821
2017	\$ 12,900	\$ 12,973
2018	\$ 13,221	\$ 13,337
2019	\$ 13,994	\$ 13,764
2020	\$ 13,053	\$ 14,492
2021	\$ 13,423	\$ 14,747





COMMUNITY UNIT SCHOOL DISTRICT NO. 200 WOODSTOCK, ILLINOIS

**ANNUAL FINANCIAL REPORT (AFR):** Illinois School Districts are required to report their financial activities and results to the Illinois State Board of Education each year for the fiscal year of July 1 - June 30.

**ADVANCED PLACEMENT:** is a program in the United States, created by the College Board, which offers college-level curricula and examinations to high school students. American colleges and universities often grant **placement** and **course** credit to students who obtain high scores on the examinations.

**ASSESSED VALUE:** The value placed on property for tax purposes and used as a basis for division of the tax burden. This amount is subject to the state-issued equalization factor and the deduction of the homestead exemptions.

AVERAGE DAILY ATTENDANCE (ADA): The aggregate number of pupil days in attendance divided by the number of days in the regular school session. A pupil who attends school for five or more clock hours while school is in session constitutes one pupil day of attendance. The best three months average daily attendance of the prior year is used in calculating General State Aid for the current year.

**BOND:** a written promise, signed by the president and clerk or secretary of the board, to pay a specified sum of money (the face value) at a fixed time in the future (the date of maturity) and at a fixed rate of interest.

BONDING POWER REMAINING: The difference between the statutory debt limitation (6.9 percent of equalized assessed valuation in dual districts and 13.5% in unit districts) and the amount of long-term debt outstanding less bonds outstanding that are excluded by statute. The statutory debt limitation may be 15 percent when certain requirements are met (Section 19-1, the School Code). Special debt limitations in excess of the statutory limitations are sometimes established by law for districts that meet specific requirements.

**BUILDING BONDS:** Bonds sold for the purpose of acquiring or constructing school buildings and/or sites for school buildings.

**CAPITAL OUTLAY:** Expenditures for infrastructure, buildings, and equipment.

**CATEGORICAL AID:** Money from the state or federal government that is allocated to local school districts for children with special needs or for special programs.

COLLECTIVE LIABILITY INSURANCE COOPERATIVE (CLIC): Illinois school districts may join this insurance cooperative that provides group volume discounts for insurance needs such as property, automobile, legal, boiler and machinery, employee dishonesty and general liability insurance needs.

**CONSUMER PRICE INDEX (CPI):** A measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care.

CORPORATE PERSONAL PROPERTY REPLACEMENT TAXES: A state tax on the net income of corporations, partnerships and trusts and an invested capital tax on utilities were enacted in 1979 to replace the local tax on the assessed value of corporate personal property. These are taxes paid in lieu of taxes paid on 1978 and prior years' corporate personal property assessed valuation.

**DEBT LIMIT:** The maximum amount of gross or net debt that is legally permitted. Different limits are established based on short or long term debt and on the type of school district organization.

**DEBT MARGIN:** Current available debt of the district based on the total debt limit.

**DEBT SERVICE:** Expenditures made for principal and interest payments on long-term and short term debt during the fiscal year.

**DEBT SERVICE EXTENSION BASE:** an amount equal to that portion of the extension for a taxing district for the 1994 levy year for payment of principal and interest on bonds issued by the taxing district without referendum.

EDUCATIONAL CONSULTANTS AND RESEARCH ASSOCIATES (ECRA): A national consulting firm focused on assisting organizations in being more strategic in their quality improvement efforts. ECRA provides a target set of test scoring, reporting, and test development services from essay scoring to value-added growth modeling of achievement data.

**EQUALIZATION:** The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on the average, to a uniform level of market value.

**EQUALIZATION FACTOR (state multiplier):** The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in equalized assessed valuation equal to one-third of the market value of taxable property in a jurisdiction (other than farm acreage and buildings and other than coal rights).

**EQUALIZED ASSESSED VALUE:** The assessed value multiplied by the state equalization factor; this gives the value of the property upon which the tax rate is calculated after deducting homestead exemptions, if applicable. For farm acreage, farm buildings, and coal rights, the final assessed value is the equalized value.

**EVIDENCE-BASED FUNDING:** New school funding formula passed by State of Illinois in 2017. The formula calculates how adequately a district is funded from local and state revenues to educate the district's specific student population for regular educations, special education, poverty, and English language learners. The greater the student need, the more funding a district will receive from the State.

**EXEMPTION:** 1) The process in which the county clerk determines the tax rate needed to raise the revenue (levy) certified by each school district in the county. 2) The actual dollar amount billed to the property taxpayers in a district.

FAIR MARKET VALUE (FMV): is an estimate of the market value of a property, based on what a knowledgeable, willing, and unpressured buyer would probably pay to a knowledgeable, willing, and unpressured seller in the market.

**FULL TIME EQUIVALENCY (FTE):** The number of employees divided by the number of hours that would be considered a full time assignment.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** are a combination of authoritative standards (set by policy boards) and simply the commonly accepted ways of recording and reporting accounting information.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States.

**GUIDED LANGUAGE ACQUISITION DESIGN (GLAD):** is a model of professional development whereby teachers are provided with research, theory, and practical, effective strategies that promote academic language, literacy, academic achievement, and cross-cultural skills.

**GENERAL STATE AID:** Unrestricted funds allocated by the state based on a district's average daily attendance and the district's taxing effort. State funds are generated from tax dollars based on a legislatively established foundation level. Semi-monthly payments are issued during the months of August through July.

**INDIVIDUAL EDUCATIONAL PLAN (IEP):** is a written plan/program developed by the schools special education team with input from the parents and specifies the student's academic goals and the method to obtain these goals.

**INTERFUND LOANS:** Loans between funds as authorized by Sections 10-22.33 and 20-4, the School Code.

**INTERFUND TRANSFERS:** Transfers of money from one fund to another without a requirement for repayment as authorized by Sections 10-22.44, 17-2A, 17-2B, and 20-5, the School Code.

**ILLINOIS MUNICIPAL RETIREMENT FUND** (IMRF): is a "multi-employer public pension fund" that administers a program of disability, retirement, and death benefits for employees of local governments in Illinois.

**ILLINOIS STANDARDS ACHIEVEMENT TEST** (**ISAT**): a test used to measure elementary and middle school students' individual student achievement relative to the Illinois Learning Standards.

ILLINOIS STATE BOARD OF EDUCATION (ISBE): provides leadership, assistance, resources and advocacy so that all students are prepared to succeed in careers and post-secondary education, and share accountability for doing so with districts and schools.

**LEVY:** The amount of money a school district certifies to be raised from the property tax.

**LIC**: Low Income Concentration used in the State General State Aid Calculation.

**LIMITED ENGLISH PROFICIENT (LEP):** A student whose native language is not English and whose difficulty in speaking, reading, writing, or understanding English is an obstacle to successful learning in a classroom where English is the only language of instruction.

NATIONAL ASSOCIATION FOR THE EDUCATION OF YOUNG PEOPLE (NAEYP): has led the way toward excellence in high-quality early care and education.

**OPERATING EXPENSE PER PUPIL:** The gross operating cost of a school district (excepting summer school, adult education, bond principal retired, and capital expenditures) divided by the average daily attendance for the regular school term. (See Appendix H for a sample district computation.)

**PROFESSIONAL LEARNING COMMUNITY** (**PLC**): is an extended learning opportunity to foster collaborative learning among colleagues within a particular work environment or field. It is often used in schools as a way to organize teachers into working groups.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL): Enacted in 1991 for McHenry County. Its intent is to control the growth of property taxes by limiting a district's ability to increase its property tax extension over the previous year by the lesser of 5% or the CPI of the preceding year, whichever is less.

**REDUCTION IN FORCE (RIF):** involves a permanent cut in head count that also can be accomplished by means of attrition.

**REFUNDING BONDS:** The process of retiring or redeeming an outstanding bond issue at maturity by using the proceeds from a new debt issue. The new issue is almost always issued at a lower rate of interest than the refunded issue, ensuring significant reduction in interest expense for the issuer.

**SITE-BASED BUDGET:** Funds allocated to each school on a per student basis. Each school

manages their own budget allocation and expenditures with the central business office monitoring procedures and accuracy.

**STATE AID FORMULAS:** The formulas legislated by the General Assembly for apportioning General State Aid and certain categorical aids.

**TAX CAPS:** An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law, Public Act 87-17, effective October 1, 1991, as amended.

**TAX RATE:** The amount of tax due stated in terms of a percentage of the tax base. Example: 2.76 percent of equalized assessed valuation is a representation of a tax rate of \$2.76 per one hundred dollars of equalized assessed valuation of property.

**TAX-RATE LIMIT:** The tax-rate limit is the maximum tax rate that the county clerk may extend. Illinois law authorizes maximum tax increase tax rates, within limits, subject to voter approval.

**TEACHER RETIREMENT SYSTEM (TRS):** An organization that is specifically set up for **teachers** to help with or manage **retirement** planning.

**TUITION:** As revenue: the amount a local school district charges a non-resident student to attend a district school. The tuition amount is based on school expenses as stipulated by School Code. As an expense: students requiring special education services which cannot be met by their local district may attend a special education facility which in turn charges their district a perstudent tuition.

WORKING CASH FUND INTEREST: Monies earned as interest from investment of the Working Cash Fund may be transferred from the Working Cash Fund upon the authority of the school board.