



Changing The Future  
Through Education

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**WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT 200**  
**WOODSTOCK, ILLINOIS MCHENRY COUNTY 60098**  
**WWW.WOODSTOCKSCHOOLS.ORG**

# **Tentative Budget**

## **July 1, 2024 – June 30, 2025**



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

**Presented to the Board of Education**  
**August 13, 2024**

**COMMUNITY UNIT SCHOOL DISTRICT NO. 200**

**2024-2025 TENTATIVE BUDGET**

**TABLE OF CONTENTS**

Profile of School District Leadership..... 1  
Introduction..... 3  
Budget Development Process ..... 4  
Major Budget Expenditure Categories..... 4  
The Concept of Fund Accounting ..... 7  
Definition and Explanation of Funds ..... 7  
Budget Development Calendar..... 10  
Budget Planning Parameters and Assumptions ..... 11  
July 1, 2024 Beginning Fund Balances ..... 12  
All Funds Combined ..... 13  
Expenditures by Fund..... 15  
2023-2024 Budget Changes..... 16  
Three Operating Funds ..... 17  
Educational Fund..... 21  
Food Services Fund ..... 23  
Grants Fund..... 25  
Schedule of Grants..... 27  
Kids Club Fund ..... 28  
Challenger Center Fund ..... 30  
Activity Funds' Fund ..... 32  
Operations and Maintenance Fund ..... 35  
Debt Service Fund ..... 37  
Transportation Fund ..... 39  
Illinois Municipal Retirement Fund ..... 41  
Social Security & Medicare Fund ..... 43  
Capital Projects Fund ..... 45  
Developer Impact Fund ..... 47  
Working Cash Fund ..... 49  
Tort Immunity Fund ..... 51  
Health/Life Safety Fund ..... 53  
Property Taxes and Rates for 2024-2025 (2023 Levy)..... 55  
Evidence-Based Funding Formula for School Year 2024-2025..... 56  
Corporate Personal Property Replacement Taxes ..... 57  
Tax Levy Impact on Homeowner..... 58  
Historical CPI..... 59

**WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200  
2024 – 2025 BUDGET**

**PROFILE OF SCHOOL DISTRICT LEADERSHIP**

**BOARD OF EDUCATION**



**Mr. Carl W. Gilmore**  
**President**  
Member since 2013



**Dr. Bruce Farris**  
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  
2024 – 2025 BUDGET**

**PROFILE OF SCHOOL DISTRICT LEADERSHIP**

**BOARD OF EDUCATION**

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  
Dr. Justin Smith..... Assistant Supt. for Middle & High School Education  
Keely Krueger ..... Assistant Supt. for Early Childhood & Elementary Education  
Julie Dillon..... Chief Financial Officer  
Curt Johannsen..... Director of Financial Services  
Jacqueline Carrasco..... Director of Elementary Curriculum  
Lisa Adams ..... Executive Assistant to the Superintendent  
Lisa Pearson ..... Director of Special Services  
George Oslovich ..... Director of Information Services  
Lisa Tate ..... Director of Health Services  
Kevin Lyons ..... Director of Communications

**BUILDING PRINCIPALS**

Daniel Palombit ..... Clay Academy  
Marivi Galera..... Dean St. Elementary School  
Christi Ruiz ..... Mary Endres Elementary School  
Julie Smith ..... Greenwood Elementary School  
Nicole Kunde..... Prairiewood Elementary School  
Jennifer Malecke ..... Olson Elementary School  
Ryan Hart..... Westwood Elementary School  
Tricia Bogott..... Verda Dierzen Early Learning Center  
Bethany Hall..... Northwood Middle School  
Ryan Doyle ..... Creekside Middle School  
Arthur Vallicelli..... Woodstock High School  
Joshua Segura ..... Woodstock North High School

**SUPPORT SERVICES**

Jacqueline McBride..... Director of Food Services  
Paul Guza ..... Director of Buildings & Grounds  
Michael Freeman ..... Director of Transportation

**WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200**  
**2024-2025 TENTATIVE BUDGET NARRATIVE**

**INTRODUCTION**

Illinois law requires school districts to prepare an annual budget by designated dates and to include in it specified information on anticipated revenues and expenditures for the coming year. The budget is the district's financial plan for the school year. The adoption of the budget provides authority for taxation and for expending money and provides managerial information for use by state and federal agencies as well as the school district's Board of Education and administration.

The information in this report is intended to provide the reader with information about the 2024-2025 tentative budget for all of the district's funds including the educational fund, operations and maintenance fund and transportation fund – the operating funds and the non-operating funds -- the debt service fund, municipal retirement/social security funds, capital improvement fund, working cash fund, tort immunity fund and fire prevention and safety fund.

**First, a budget is a financial 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 amend the parameters and/or 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.

The preparation of a budget is an ongoing process, not a static process. The closer the date comes to the point in time when the budget is finally adopted, legally by September 30th, the more accurate the information can be. District 200 starts the budget development process in November, the year prior to the September 30<sup>th</sup> adoption of a final budget. A preliminary budget is prepared, a tentative budget is prepared - which is this document, and then a final budget.

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 2024-2025 school year is referred to as fiscal year 2025 (FY25) because the fiscal year will end on June 30, 2025.

The Illinois legislature is charged with determining educational funding levels for the next school year in May or June of each year. General state aid (GSA) is the largest single source of state revenues for most school districts. For the 2017-18 school year the State legislature approved a new funding formula called the Evidence Based Model (EBM) to replace an outdated GSA formula. The EBM formula treats each school district individually, with an Adequacy Target based on the needs of its student body. The new 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.

The EBM formula now includes several of the special education categorical reimbursements and the Transitional Bilingual Education grant. In total District 200 received over \$26 million dollars in GSA last school year. This amount now serves as the basis for the 2024-25 school year GSA. Other state sources of revenues are not known for certain until after August since these revenues are based upon claims submitted to the state that are not finalized for several months. Consequently, some of the state revenues included in this tentative budget are still estimates that may change as the date for the final budget preparation draws nearer or funding legislation is finalized.

## BUDGET DEVELOPMENT PROCESS

The budget development process **begins with the preparation of a budget calendar**. The 2024-25 Budget Development Calendar was approved by the Board of Education on December 12, 2023.

**The next step of the process is to discuss and approve the budget parameters and assumptions to be used in developing the budget.** The assumptions and parameters are the driving force of the budget development process. The assumptions used will drive the numbers created in the budget for both revenues and expenditures. The parameters and assumptions are not static and will change as time passes and new information is available from the county and the state. Just as much of the revenues are not within the direct control of the school district, much of the data upon which the revenues are generated is dependent upon information provided to the school district from the state and county. Information provided by the State and County may have timelines that do not correspond to the District's budget development timeline. Consequently, the Board and administration make rational assumptions based upon the past, current conditions, conversations with local and state agencies and general economic times in the state and country.

**Beginning Fund Balances** on page 10 show the calculations to determine the July 1, 2024, beginning fund balances which are available to underwrite the 2024-2025 budget. It should be noted that District 200 uses in its budget parameters and assumptions item number one that the district will prepare a balanced budget with expenditures not exceeding funds available by combining projected revenues and fiscal year beginning fund balance less early taxes.

## MAJOR BUDGET EXPENDITURE CATEGORIES

The Illinois Program Accounting Manual for Local Education Agencies, as issued by the Illinois State Board of Education, which governs the accounting and budgeting system for the district, categorizes expenditures into eight types or objects of expenditures. The broad object categories are:

- salaries
- employee benefits (insurance and pension)
- purchased services
- supplies, materials, and textbooks
- capital outlay equipment
- other objects, dues, fees
- transfers
- tuition (mostly special education)

**It should be known that budgeting is not an exact science, but rather an approach to control, plan, monitor, and report information concerning the financial operations of the school district.** Any readers of this budget information that have any questions or comments are invited to contact Julie Dillon, Chief Financial Officer, by telephone at 815-338-8204, by fax at 815-338-2005 or e-mail [jdillon@wcusd200.org](mailto:jdillon@wcusd200.org) or Curt Johannsen, Director of Financial Services at 815-338-8204. Readers are also invited to visit the district's web site for additional information on the district in general and its financial operations at [www.woodstockschools.org](http://www.woodstockschools.org).

## THE COMPONENTS OF AN ACCOUNT NUMBER

To better understand the reports in this document, one should understand the account number structure used by Illinois school districts. Following is information which explains the various components of an expenditure account number using the following account number as an example:

**10 E 350 1400 4120 51 000000**

10 = Fund, in the illustration the educational fund. The greatest variety and the largest volume of transactions are charged to the educational fund. Partly because education is the main mission of the district and partly because the educational fund covers transactions that are not specifically covered in another fund per the directives of the Illinois Program Accounting Manual for Local Education Agencies.

E = Type of account. In general, there are five different types of accounts, and they are identified in our chart of accounts as follows:

A for Asset	E for Expense
L for Liability	Q for Equity
R for Revenue	

350 = Level and Location. The first digit indicates the type of school level. Levels are defined as follows:

1 = Elementary school  
2 = Middle school  
3 = High school

Location or responsibility code which can be either a building or office code number. This component of the account number is used to facilitate report preparation and distribution of accounts to different people. The code 50 used in the illustration is for Woodstock High School. Location codes used in the Woodstock School District are indicated below:

10 for Verda Dierzen Early Learning Center	25 for Prairiewood Elementary
20 for Clay Elementary	26 for Olson Elementary
21 for Dean Elementary	40 for Northwood Middle
22 for Mary Endres Elementary School	42 for Creekside Middle
23 for Greenwood Elementary	50 for Woodstock High
24 for Westwood Elementary	51 For Woodstock North High

The district also uses the location code to distinguish accounts for an administrative services department providing districtwide services.

1400 = Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the school district. The activities of a school district are broadly divided into six areas or functions as indicated below:

Instruction = 1000 codes  
Support services = 2000 codes  
Community services = 3000 codes  
Nonprogrammed charges = 4000 codes  
Debt services = 5000 codes  
Provisions for contingencies = 6000 codes

The function code can be subdivided into numerous additional function codes under the broad division to better account and report for various kinds of expenditures. The 1400 in the illustration means technical instructional programs. Contained elsewhere in this document is a summary of the function codes and their descriptions and budgets.

4120 = Object-Sub Object means the service or commodity obtained as the result of a specific expenditure. There are eight object categories, each of which can be further subdivided into sub objects. The broad object definitions are:

- 1000's for salaries
- 2000's for employee benefits
- 3000's for purchased services
- 4000's for supplies, materials, and textbooks
- 5000's for capital outlay
- 6000's for other objects, dues, and fees
- 7000's for transfers
- 8000's for tuition

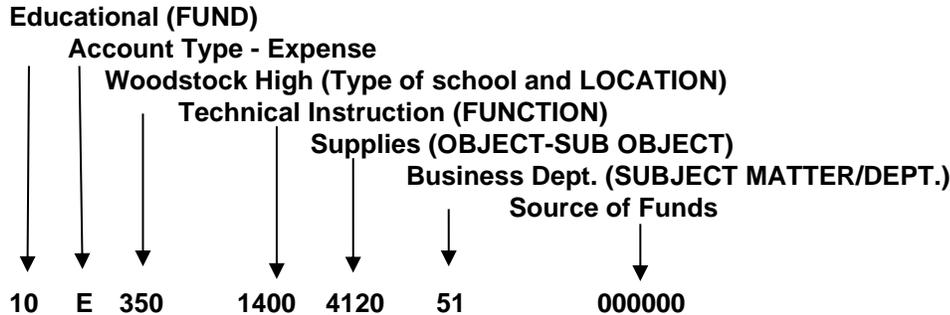
The 4120 used in the illustration means it is instructional supplies account and the 0 sub-object indicates general supplies.

51 = Subject matter/Dept. area is a group of closely related subjects. These codes permit the accumulation of costs associated with a particular subject when the district so desires. This component has more applicability to middle and senior high schools. Examples would be 63 for driver education, 56 for industrial arts, 57 for mathematics etc.

Code 51 in the illustration is for business.

000000 = Source of funds. This is typically used to identify grant related expenditures including the year of the grant. In this case, the account is not grant related and therefore the last 6 digits are all zeros.

**THUS: Account number 10 E 350 1400 4120 51 000000 could be described as follows:**





## THE CONCEPT OF FUND ACCOUNTING

Illinois school districts are required to use the Illinois Program Accounting Manual for Local Education Agencies 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 to standardize the reporting of information to the Illinois State Board of Education. Standardization of accounting and the reporting format will facilitate 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 accounts which is created 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 so that the identity of its resources and obligations and its revenues and expenditures are continually maintained.

The Illinois Program Accounting Manual for Local Education Agencies provides for 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. The definition and explanation of the funds are described below.

### DEFINITION AND EXPLANATION OF FUNDS

**Fund**

**10**

**Educational Fund.** The greatest variety and the largest volume of transactions shall be recorded here because the Educational Fund covers transactions that are not specifically covered in another fund. Certain expenditures that must be charged to this fund include the direct costs of instructional, health and attendance services, athletic programs, all costs of administration (even those for buildings and grounds), and related insurance costs. Certain revenues that must be credited to this fund include educational tax levies, tuition and textbook rentals.

**20**

**Operations and Maintenance Fund.** All costs of maintaining, improving, or repairing school buildings and property, renting buildings and property for school purposes, or paying premiums for insurance on school buildings shall be charged to the Operations and Maintenance Fund. The salaries and benefits of custodial and maintenance staff as well as all utility costs are charged to this fund.

**30**

**Debt Service Fund.** Bonds are generally issued to finance the construction of buildings and may be issued for other purposes. 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.

**40**

**Transportation Fund.** If a Local Education Agency (LEA) pays for transporting pupils for any purpose, the Transportation Fund must be created. The costs of transportation, including the purchase of vehicles and insurance of buses, are to be paid from this fund. Moneys received for transportation purposes from any source must be deposited into this fund, except for the portion of state reimbursement applicable to other funds (e.g., utility costs from the Operations and Maintenance Fund).

- 50/51**     **Municipal Retirement/Social Security Fund.** This fund is created if a separate tax is levied for the purpose of providing resources for the LEA's share of retirement benefits for covered employees or a separate tax is levied for the purpose of providing resources for the LEA's share of social security and Medicare only payments for covered employees. If these two taxes are not levied, the payments shall be charged to the fund where the salaries are charged.
- 60**       **Capital Projects Fund.** All proceeds of each (non-Fire Prevention and Safety) construction bond issue shall be placed in a Capital Projects account to separate these special moneys from operating funds. The special moneys may be spent for the purposes specified in the bond indenture and on the ballot. Expenditures which would ordinarily be charged to the Education Fund, but which may be charged to the Capital Projects Fund (unless paid before the Capital Projects Fund is created), include election expenses, fidelity insurance, architect's fees, legal fees for title search on sites, fees for the legal opinion on the bonds, and other such administrative costs directly related to the construction project.
- Expenditures which would ordinarily be charged to the Operations and Maintenance Fund, but which may be charged to the Capital Projects Fund (unless paid before the Capital Projects Fund is created), include the actual construction costs, builder's risk insurance, purchase of land and other site costs, landscaping, parking lots, sidewalks, utility connections, etc., and other items directly related to the construction project.
- 70**       **Working Cash Fund.** If a separate tax is levied for working cash purposes or if bonds are sold for this purpose, this fund shall be created. Interfund loans from the Working Cash Fund may be made to any fund for which taxes are levied. Such interfund loans are no longer limited to the Educational, Operations and Maintenance, and Transportation Funds as a result of P.A. 87-1168 effective 9/92.
- 80**       **Tort Immunity/Judgment 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.
- 90**       **Fire Prevention and Safety Fund.** A Fire Prevention and Safety Fund shall be created when a tax is levied or bonds issued, in accordance with 105 ILCS 5/17-2.11, for fire prevention, safety, energy conservation or school security purposes. The money received from the levy or the proceeds of the bond issue may only be used for the purposes stipulated in Section 5/17-2.11.

In order to provide more detail, control, and separation of data, District 200 further separates the educational fund into five additional funds for local accounting purposes. These five 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 District's Activity Funds.

- 11**     **Activity Funds Fund.** The Illinois State Board of Education mandated that all District Activity Funds be accounted for in the overall budget beginning in fiscal year 2021. Revenues come from fund raising activities at each school and community donations. Expenditures consist of purchased services, supplies and equipment to enhance the educational opportunities of students.

- 12 Food Services Fund.** Revenues for the Food Services Fund come from sales of meals, beverages and catering as well as State and Federal reimbursements. Expenditures 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.
- 14 Grants Fund.** Revenues for the Grants Fund come from local, state and federal grants. 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.
- 16 Kids Club Fund.** 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 and State reimbursements. 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.
- 17 Challenger Center Fund.** The Challenger Center was newly acquired by the school district in 2019 in order to provide students and families with STEM-based learning programs. Revenues come from fees charged to schools and individuals who want to participate in the center and from community donations. Expenditures consist of salaries and benefits paid to staff the program, as well as fees to the National Challenger Center, supplies and equipment to operate the program.

District 200 separates Fund 50 into two funds – Fund 50 for IMRF and Fund 51 for Social Security/Medicare. 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. These two funds are combined for state reporting purposes and for the official budget.

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 for the official budget.

- 61 Developer Impact 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 tables contained 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.

**WOODSTOCK CUSD NO. 200**

<b>2024-2025 BUDGET DEVELOPMENT CALENDAR</b>		
<b>DATE</b>	<b>GROUP</b>	<b>PURPOSE</b>
11/14/23	BOE	Determine 2023 tax levy
12/12/23	BOE	Approve 2023 tax levy. Approve 2024-25 budget development calendar, budget parameters and assumptions for 2024-25 through 2026-27, and a resolution designating individuals responsible to prepare the tentative FY25 budget
08/13/24	BOE	Budget update on all funds and approve tentative budget, place budget on public display and schedule public hearing
08/21/24	Publication	Public notice for budget hearing at least 30 days prior to 9/24/24 Board meeting.
09/24/24	BOE	Discuss final budget, conduct public hearing, and approve final budget.

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

	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	Actual/EST 2023-24	PROJECTED 2024-25	PROJECTED 2025-26	PROJECTED 2026-27
1. Balanced budget with expenditures not exceeding funds available by combining projected revenues and fiscal year beginning fund balance less early taxes (except planned fund bal reductions for debt service and cap expend.)	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2. Increase in district's equalized assessed valuation, some attributable to reassessments and some to growth Total E.A.V. will be: Tax Levy Year	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 998,136,028 2021	7.95% reassess .97% growth 1,077,778,723 2022	10.76% reassess 1.33% growth 1,208,035,500 2023	2.50% reassess .75% growth 1,238,236,388 2024	2.50% reassess .75% growth 1,269,192,297 2025
3. Consumer Price Index used in tax cap formula	1.9% Calendar 1.1.2019	2.3% Calendar 1.1.2020	1.4% Calendar 1.1.2021	5.0% Calendar 1.1.2022	5.0% Calendar 1.1.23	3.4% Calendar 1.1.24	3.0% Calendar 1.1.25
4. Collection rate for taxes	98.5%	99.8%	99.7%	98.8%	99.3%	99.3%	99.3%
5. Student enrollment Pre-K-12 (future year projections based on Forecast5 live births data)	6,047	6,191	6,187	6,203	6,200	6,200	6,200
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	\$20,967,107	\$22,192,098	\$23,779,697	\$25,154,262	\$26,352,084	\$26,879,126	\$27,416,708
7. Special Education & Transportation Categorical Aid  Special Education Private Facility Claim Special Education Orphanage Claim Regular Transportation Claim Special Education Transportation Claim	\$3,515,000  \$125,000 \$125,000 \$2,600,000 \$665,000	\$3,913,352  \$183,864 \$80,137 \$3,184,491 \$464,860	\$3,802,378  \$289,881 \$47,637 \$3,000,000 \$464,860	\$4,049,271  \$197,259 \$121,663 \$2,984,332 \$746,017	\$3,727,500  \$250,000 \$55,000 \$3,000,000 \$745,000	\$4,120,000  \$200,000 \$80,000 \$3,090,000 \$750,000	\$4,212,700  \$200,000 \$80,000 \$3,182,700 \$750,000
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	0.00% 6.10%	6.00% 0.00%	6.00% 0.00%	5.00% 0.00%	6.00% 2.00%	6.00% 2.00%	6.00% 0.00%
10. Budget parameters and assumptions will change	Yes	Yes	Yes	Yes	Yes	Yes	Yes

**WOODSTOCK CUSD NO. 200**

**JULY 1, 2024 BEGINNING FUND BALANCES BY FUND**  
(Unaudited)

	10 EDUC	12 FD SERV	14 GRANTS	16 KIDS CLUB	17 CHALL CTR	11 ACT FUNDS	20 O & M	30 DEBT SER	40 TRANS	50 IMRF	51 SS/MED	60 CAP PROJ	61 DEV IMP	70 WRK CASH	80 TORT	90 LIFE SAFE	TOTAL
7/1/23 Beg Fund Balance	56,236,694	351,558	(1,229,553)	82,488	(138,836)	998,424	8,517,185	4,787,143	4,522,821	1,059,244	1,467,984	100,000	577,069	5,469,308	724,228	1,244,720	84,770,477
Revenues	78,769,125	2,369,064	7,931,200	708,390	180,165	1,630,218	9,101,583	12,824,089	6,498,569	1,617,781	1,775,553	3,210,494	160,016	440,517	849,586	993,687	129,060,040
Expenditures	(73,313,421)	(2,595,157)	(8,470,681)	(522,656)	(110,230)	(1,588,203)	(10,740,324)	(12,805,161)	(6,446,007)	(1,496,861)	(1,820,043)	(293,641)	(256,000)		(899,817)	(717,558)	(122,075,760)
6/30/24 End Fund Balance	61,692,398	125,465	(1,769,034)	268,222	(68,901)	1,040,439	6,878,444	4,806,071	4,575,384	1,180,165	1,423,494	3,016,854	481,086	5,909,825	673,997	1,520,850	91,754,757
Less Early Taxes	(23,896,623)	-	-	-	-	-	(3,863,599)	(4,121,187)	(973,894)	(595,151)	(919,783)			(128,794)	(515,139)	(515,139)	(35,529,309)
<b>6/30/24 Adj Fund Balance</b>	<b>37,795,775</b>	<b>125,465</b>	<b>(1,769,034)</b>	<b>268,222</b>	<b>(68,901)</b>	<b>1,040,439</b>	<b>3,014,845</b>	<b>684,884</b>	<b>3,601,490</b>	<b>585,014</b>	<b>503,711</b>	<b>3,016,854</b>	<b>481,086</b>	<b>5,781,031</b>	<b>158,858</b>	<b>1,005,711</b>	<b>56,225,448</b>
	(0.516)								(0.559)								

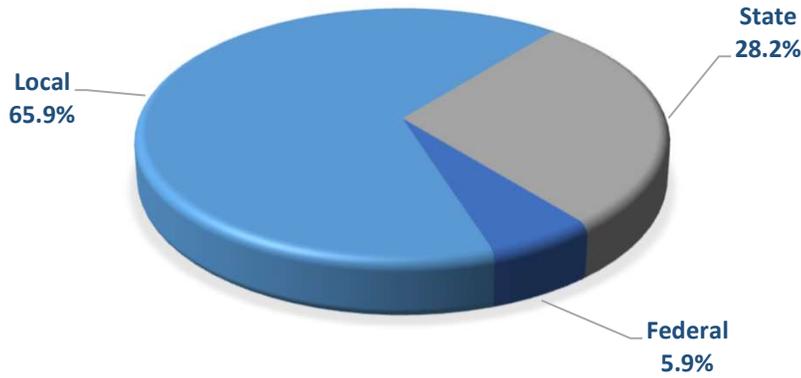
**NOTE:**

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 tax levy is used. For example the 2022 tax levy, payable in 2023 (usually two installments due in June and September), is used to fund the 2023-24 school year. If any taxes are received prior to the beginning of the 2023-24 school year (July 1, 2023), 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.

<b>Operating Fund Balance</b>	<b>49,837,617</b>
Operating Rev	109,211,783
Operating Expenditures	(105,515,380)
% of Operating Cash on Hand	47.2%

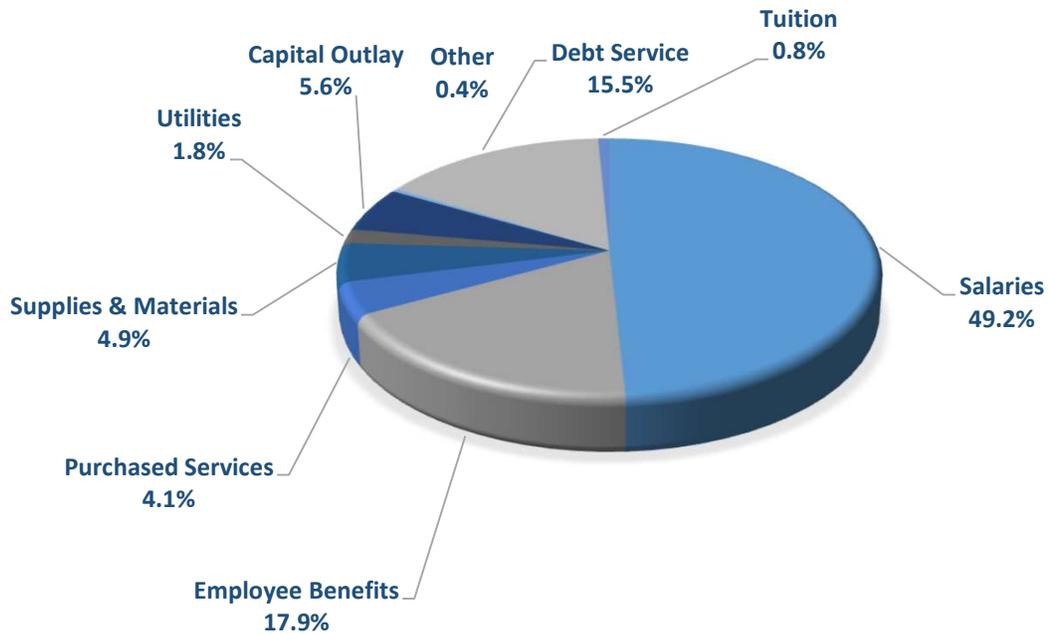
**ALL FUNDS COMBINED  
2024 - 2025 BUDGET**

**TOTAL REVENUE \$121,722,806**



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**TOTAL EXPENDITURES \$139,459,680**

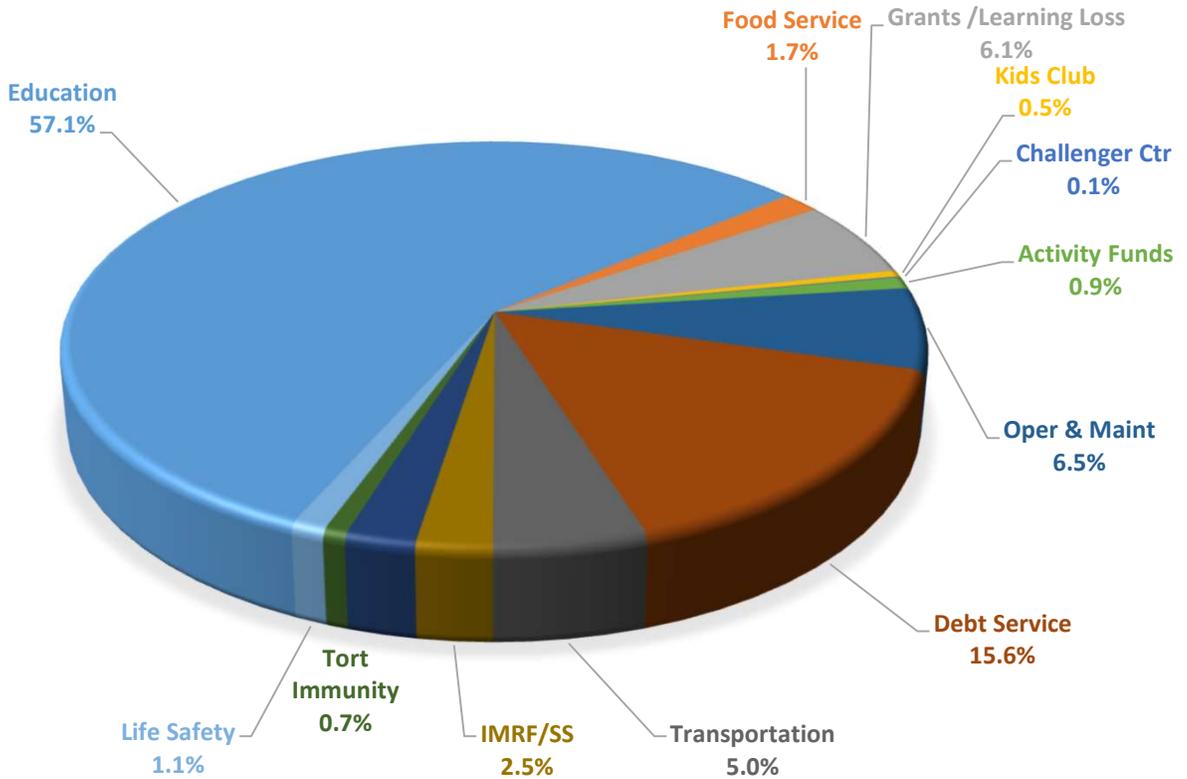


**ALL FUNDS COMBINED**

2024-2025 BUDGET																		2023-24	
	10	12	14	16	17	18	20	30	40	50	51	60	61	70	80	90	TOTAL	TOTAL	% OF
	EDUCATION	FOOD SERV	GRANTS	KIDS CLUB	CHALLENGER	ACTIVITY FDS	OP & MAINT	DEBT SERV	TRANS	IMRF	SS/MED	CAP PROJ	DEV IMPACT	WRKG CASH	TORT IMM	LIFE SAFE		BUDGET	CHANGE
	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND			
<b>REVENUES:</b>																			
Local:																			
Property Taxes	45,973,973	-	-	-	-	-	7,462,500	7,891,606	1,881,056	1,149,531	1,776,543	-	-	248,750	995,000	995,000	68,373,959	65,576,309	4.27%
CPPRT	400,000	-	-	-	-	-	400,000	500,000	-	77,776	22,224	-	-	-	-	-	1,400,000	2,235,533	-37.38%
Tuition	3,130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,130,000	3,130,000	0.00%
Interest	2,000,000	-	-	-	-	-	154,000	127,000	85,000	20,000	25,000	12,000	8,000	75,000	2,000	15,000	2,523,000	1,582,600	59.42%
Activities	241,000	-	-	-	134,840	-	-	-	-	-	-	-	-	-	-	-	375,840	335,000	12.19%
Fees	585,500	-	-	485,349	-	-	47,596	-	30,000	-	-	-	250,000	-	-	-	1,398,445	1,317,607	6.14%
Food Service Sales	-	978,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	978,699	931,400	5.08%
Building Rentals	-	-	-	-	-	-	22,000	-	-	-	-	-	-	-	-	-	22,000	22,000	0.00%
Other	446,500	-	62,281	-	-	1,276,798	180,000	-	45,000	-	-	-	-	-	-	-	2,010,579	1,960,397	2.56%
<b>Total Local</b>	<b>52,776,973</b>	<b>978,699</b>	<b>62,281</b>	<b>485,349</b>	<b>134,840</b>	<b>1,276,798</b>	<b>8,266,096</b>	<b>8,518,606</b>	<b>2,041,056</b>	<b>1,247,307</b>	<b>1,823,767</b>	<b>12,000</b>	<b>258,000</b>	<b>323,750</b>	<b>997,000</b>	<b>1,010,000</b>	<b>80,212,522</b>	<b>77,090,846</b>	<b>4.05%</b>
State:																			
General State Aid	25,652,085	-	-	-	-	-	700,000	-	-	-	-	-	-	-	-	-	26,352,085	23,765,001	10.89%
Categoricals	685,292	-	-	-	-	-	95,000	-	3,600,861	-	-	-	-	-	-	-	4,381,152	4,005,000	9.39%
Grants/State Reimbursements	-	22,395	3,316,132	199,426	-	-	-	-	-	-	-	-	-	-	-	-	3,537,953	2,759,417	28.21%
<b>Total State</b>	<b>26,337,377</b>	<b>22,395</b>	<b>3,316,132</b>	<b>199,426</b>	<b>-</b>	<b>-</b>	<b>795,000</b>	<b>-</b>	<b>3,600,861</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,271,191</b>	<b>30,529,418</b>	<b>12.26%</b>
Federal:																			
Grants/Fed Reimbursements	773,134	1,344,372	5,121,587	-	-	-	-	-	-	-	-	-	-	-	-	-	7,239,093	10,246,786	-29.35%
<b>Total Federal</b>	<b>773,134</b>	<b>1,344,372</b>	<b>5,121,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,239,093</b>	<b>10,246,786</b>	<b>-29.35%</b>
<b>TOTAL REVENUES</b>	<b>79,887,484</b>	<b>2,345,467</b>	<b>8,500,000</b>	<b>684,775</b>	<b>134,840</b>	<b>1,276,798</b>	<b>9,061,096</b>	<b>8,518,606</b>	<b>5,641,917</b>	<b>1,247,307</b>	<b>1,823,767</b>	<b>12,000</b>	<b>258,000</b>	<b>323,750</b>	<b>997,000</b>	<b>1,010,000</b>	<b>121,722,806</b>	<b>117,867,050</b>	<b>3.27%</b>
<b>EXPENDITURES:</b>																			
Salaries	56,192,770	1,119,181	3,747,954	474,764	68,640	-	3,410,898	-	3,530,687	-	-	-	-	-	-	-	68,544,895	65,170,042	5.18%
Employee Benefits	18,082,148	311,137	1,314,453	121,312	5,200	-	880,523	-	749,407	1,609,484	1,822,692	-	-	-	-	-	24,896,357	23,862,046	4.33%
Purchased Services	1,823,399	15,250	388,981	53,866	15,400	500,000	922,800	10,000	836,236	-	-	-	-	-	1,043,102	100,000	5,709,034	5,581,506	2.28%
Supplies & Materials	1,592,735	886,398	1,452,237	27,540	18,600	676,798	754,786	-	1,364,870	-	-	-	-	-	-	-	6,773,963	8,111,189	-16.49%
Utilities	-	-	-	-	-	-	2,517,895	-	-	-	-	-	-	-	-	-	2,517,895	2,525,596	-0.30%
Capital Outlay	521,800	10,000	1,465,207	-	5,000	100,000	577,000	-	457,361	-	-	3,200,000	-	-	-	1,440,011	7,776,379	6,944,302	11.98%
Other	344,955	3,500	131,168	200	22,000	-	2,384	21,678,950	1,000	-	-	-	-	-	-	-	22,184,157	13,521,404	64.07%
Tuition	1,057,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,057,000	1,032,000	2.42%
<b>TOTAL EXPENDITURES</b>	<b>79,614,807</b>	<b>2,345,466</b>	<b>8,500,000</b>	<b>677,682</b>	<b>134,840</b>	<b>1,276,798</b>	<b>9,066,286</b>	<b>21,688,950</b>	<b>6,939,562</b>	<b>1,609,484</b>	<b>1,822,692</b>	<b>3,200,000</b>	<b>-</b>	<b>-</b>	<b>1,043,102</b>	<b>1,540,011</b>	<b>139,459,680</b>	<b>126,748,085</b>	<b>10.03%</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>272,677</b>	<b>0</b>	<b>-</b>	<b>7,093</b>	<b>-</b>	<b>(0)</b>	<b>(5,191)</b>	<b>(13,170,344)</b>	<b>(1,297,645)</b>	<b>(362,177)</b>	<b>1,075</b>	<b>(3,188,000)</b>	<b>258,000</b>	<b>323,750</b>	<b>(46,102)</b>	<b>(530,011)</b>	<b>(17,736,874)</b>	<b>(8,881,036)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>																			
Transfers In	-	-	-	-	-	-	-	13,273,337	-	-	-	1,000,000	-	-	-	-	14,273,337	7,706,000	
Transfers Out	(13,023,337)	-	-	-	-	-	(1,000,000)	-	-	-	-	-	(250,000)	-	-	-	(14,273,337)	(7,706,000)	
<b>TOTAL OTHER FIN SOURCES</b>	<b>(13,023,337)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>	<b>13,273,337</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BAL</b>	<b>(12,750,660)</b>	<b>0</b>	<b>-</b>	<b>7,093</b>	<b>-</b>	<b>(0)</b>	<b>(1,005,191)</b>	<b>102,993</b>	<b>(1,297,645)</b>	<b>(362,177)</b>	<b>1,075</b>	<b>(2,188,000)</b>	<b>8,000</b>	<b>323,750</b>	<b>(46,102)</b>	<b>(530,011)</b>	<b>(17,736,874)</b>	<b>(8,881,036)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>61,692,396</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>268,223</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>6,878,442</b>	<b>4,806,072</b>	<b>4,575,387</b>	<b>1,180,165</b>	<b>1,423,494</b>	<b>3,016,854</b>	<b>481,086</b>	<b>5,909,824</b>	<b>673,997</b>	<b>1,520,849</b>	<b>91,754,757</b>	<b>81,596,848</b>	
<b>ENDING FUND BALANCE</b>	<b>48,941,737</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>275,316</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>5,873,251</b>	<b>4,909,065</b>	<b>3,277,742</b>	<b>817,988</b>	<b>1,424,569</b>	<b>828,854</b>	<b>489,086</b>	<b>6,233,574</b>	<b>627,895</b>	<b>990,838</b>	<b>74,017,883</b>	<b>72,715,812</b>	
<b>LESS EARLY TAXES</b>	<b>(23,896,623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,863,599)</b>	<b>(4,121,187)</b>	<b>(973,894)</b>	<b>(595,151)</b>	<b>(919,783)</b>	<b>-</b>	<b>-</b>	<b>(128,794)</b>	<b>(515,139)</b>	<b>(515,139)</b>	<b>(35,529,310)</b>	<b>(34,919,906)</b>	
<b>ADJ ENDING FUND BAL</b>	<b>25,045,114</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>275,316</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>2,009,652</b>	<b>787,878</b>	<b>2,303,848</b>	<b>222,837</b>	<b>504,786</b>	<b>828,854</b>	<b>489,086</b>	<b>6,104,780</b>	<b>112,756</b>	<b>475,700</b>	<b>38,488,573</b>	<b>37,795,906</b>	
% of Fund Bal to Total Exp and Bal to Total Exp-All Ed Fds	31.5%	5.3%	-20.8%	40.6%	-51.1%	81.5%	22.2%	3.6%	33.2%	13.8%	27.7%	-	-	-	10.8%	30.9%	27.6%	29.8%	



## EXPENDITURES BY FUND 2024-25 BUDGET



	Budget	Budget	Increase / (Decrease)	
	2023-24	2024-25	Amount	%
Education	74,164,898	79,614,807	5,449,909	7.3%
Food Service	2,234,001	2,345,466	111,465	5.0%
Grants	10,900,000	8,500,000	(2,400,000)	-22.0%
Kids Club	533,892	677,682	143,790	26.9%
Challenger Ctr	130,000	134,840	4,840	3.7%
Activity Funds	1,200,000	1,276,798	76,798	6.4%
Oper & Maint	9,057,608	9,066,286	8,678	0.1%
Debt Service	13,010,838	21,688,950	8,678,112	66.7%
Transportation	7,000,682	6,939,562	(61,120)	-0.9%
IMRF/Soc Sec	3,321,439	3,432,176	110,737	3.3%
Capital Projects	3,250,000	3,200,000	(50,000)	0.0%
Tort Immunity	999,538	1,043,102	43,564	4.4%
Life Safety	940,350	1,540,011	599,661	63.8%
	126,743,246	139,459,680	12,716,434	10.03%

## FY25 Budget Changes Over FY24 Budget

### Revenues

Increased Property Tax	\$2.8 million
Increased Interest Income	\$0.9 million
Increased General State Aid	\$2.6 million
Decreased CPPRT	(\$0.9) million

### Expenses

Increased salaries	\$4.4 million
Increased EE Benefits	\$1.7 million
Increased Debt Service (use Fund balance)	\$8.6 million

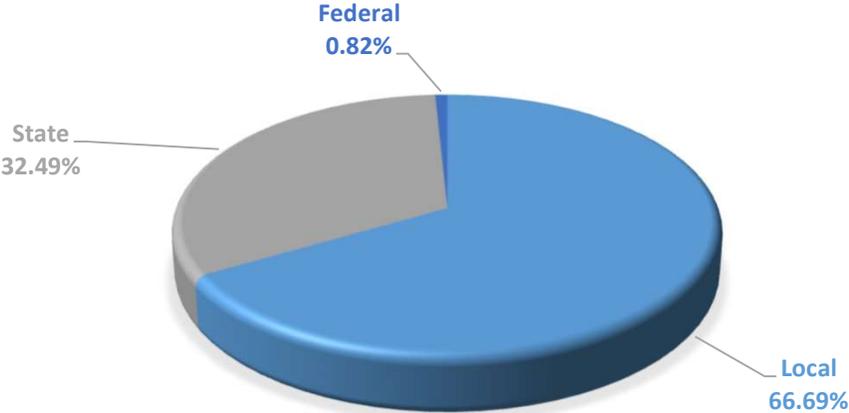
Abate \$13.8 million in Debt Service and levy remaining \$8 million.

### Looking Forward:

FY24 Levy includes Debt Service payment of \$22.5 million  
Plan to abate \$14.5 Million and levy \$8 million as done in the past

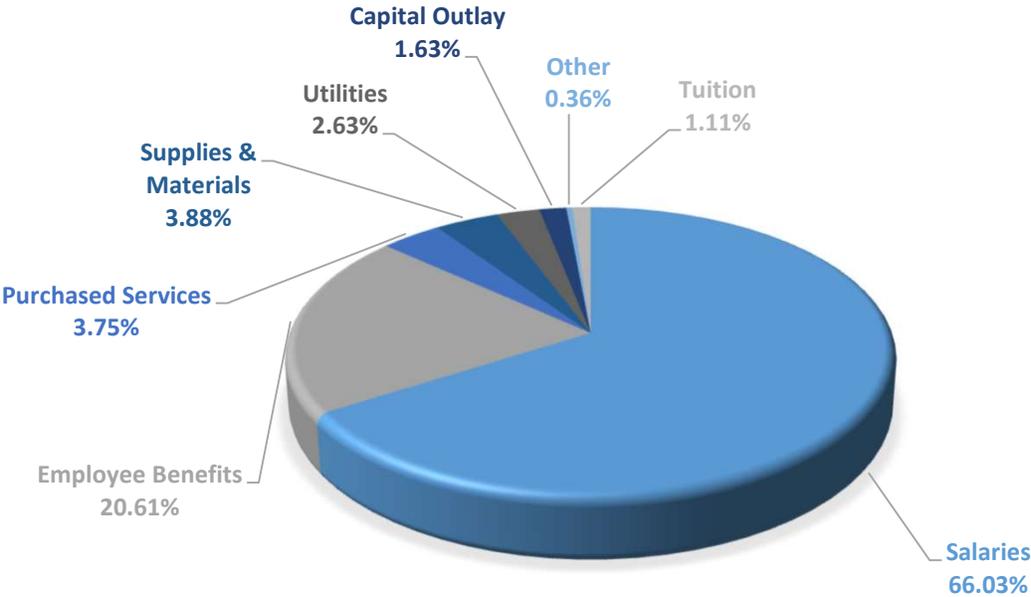
**2024-25 BUDGET**  
**FOR THE THREE OPERATING FUNDS**  
**EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND**  
**(Excluding Food Service, Grants, Kids Club, Challenger Center & Activity Fund Funds)**

**TOTAL REVENUE \$94,590,496**



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**TOTAL EXPENDITURES \$95,620,655**



**2024-25 BUDGET**  
**FOR THE THREE OPERATING FUNDS**  
**EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND**  
**(Excluding Food Service, Grants, Kids Club, Challenger Center, & Activity Fund Funds)**

	Educational Fund	% of Total	Oper & Maint Fund	% of Total	Transportation Fund	% of Total	Total Operating Funds	% of Total	2023-24	
									Total Operating Funds Bud	% of Change
<b>REVENUES:</b>										
Local:										
Property Taxes	\$ 45,973,973	57.55%	\$ 7,462,500	82.36%	\$ 1,881,056	33.34%	\$ 55,317,529	58.48%	\$ 52,958,875	4.45%
CPPRT	400,000	0.50%	400,000	4.41%	0	0.00%	800,000	0.85%	1,250,000	-36.00%
Tuition	3,130,000	3.92%	0	0.00%	0	0.00%	3,130,000	3.31%	3,130,000	0.00%
Interest	2,000,000	2.50%	154,000	1.70%	85,000	1.51%	2,239,000	2.37%	1,385,000	61.66%
Admission	241,000	0.30%	0	0.00%	0	0.00%	241,000	0.25%	235,000	2.55%
Fees	585,500	0.73%	47,596	0.53%	30,000	0.53%	663,096	0.70%	635,607	4.32%
Building Rentals	0	0.00%	22,000	0.24%	0	0.00%	22,000	0.02%	22,000	0.00%
Other	446,500	0.56%	180,000	1.99%	45,000	0.80%	671,500	0.71%	668,000	0.52%
<b>Total Local</b>	<b>52,776,973</b>	<b>66.06%</b>	<b>8,266,096</b>	<b>91.23%</b>	<b>2,041,056</b>	<b>36.18%</b>	<b>63,084,125</b>	<b>66.69%</b>	<b>60,284,482</b>	<b>4.64%</b>
State:										
General State Aid	25,652,085	32.11%	700,000	7.73%	0	0.00%	26,352,085	27.86%	23,765,001	10.89%
Categoricals	685,292	0.86%	95,000	1.05%	3,600,861	63.82%	4,381,152	4.63%	4,005,000	9.39%
<b>Total State</b>	<b>26,337,377</b>	<b>32.97%</b>	<b>795,000</b>	<b>8.77%</b>	<b>3,600,861</b>	<b>63.82%</b>	<b>30,733,237</b>	<b>32.49%</b>	<b>27,770,001</b>	<b>10.67%</b>
Federal:										
Grants	773,134	0.97%	0	0.00%	0	0.00%	773,134	0.82%	685,000	12.87%
<b>Total Federal</b>	<b>773,134</b>	<b>0.97%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>773,134</b>	<b>0.82%</b>	<b>685,000</b>	<b>12.87%</b>
<b>TOTAL REVENUES</b>	<b>79,887,484</b>	<b>100.00%</b>	<b>9,061,096</b>	<b>100.00%</b>	<b>5,641,917</b>	<b>100.00%</b>	<b>94,590,496</b>	<b>100.00%</b>	<b>88,739,483</b>	<b>6.59%</b>
<b>EXPENDITURES:</b>										
Salaries	56,192,770	70.58%	3,410,898	37.62%	3,530,687	50.88%	63,134,356	66.03%	59,163,828	6.71%
Employee Benefits	18,082,148	22.71%	880,523	9.71%	749,407	10.80%	19,712,079	20.61%	18,212,387	8.23%
Purchased Services	1,823,399	2.29%	922,800	10.18%	836,236	12.05%	3,582,435	3.75%	3,376,368	6.10%
Supplies & Materials	1,592,735	2.00%	754,786	8.33%	1,364,870	19.67%	3,712,391	3.88%	3,439,870	7.92%
Utilities	0	0.00%	2,517,895	27.77%	0	0.00%	2,517,895	2.63%	2,525,596	-0.30%
Capital Outlay	521,800	0.66%	577,000	6.36%	457,361	6.59%	1,556,161	1.63%	2,065,800	-24.67%
Other	344,955	0.43%	2,384	0.03%	1,000	0.01%	348,339	0.36%	407,339	-14.48%
Tuition	1,057,000	1.33%	0	0.00%	0	0.00%	1,057,000	1.11%	1,032,000	2.42%
<b>TOTAL EXPENDITURES</b>	<b>79,614,807</b>	<b>100.00%</b>	<b>9,066,286</b>	<b>100.00%</b>	<b>6,939,562</b>	<b>100.00%</b>	<b>95,620,655</b>	<b>100.00%</b>	<b>90,223,188</b>	<b>5.98%</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>272,677</b>		<b>(5,191)</b>		<b>(1,297,645)</b>		<b>(1,030,159)</b>		<b>(1,483,705)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In	-		-		-		-		-	
Transfers Out	(13,023,337)		(1,000,000)		-		(14,023,337)		(7,450,000)	
<b>TOTAL</b>	<b>(13,023,337)</b>		<b>(1,000,000)</b>		<b>-</b>		<b>(14,023,337)</b>		<b>(7,450,000)</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(12,750,660)</b>		<b>(1,005,191)</b>		<b>(1,297,645)</b>		<b>(15,053,496)</b>		<b>(8,933,705)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>61,692,396</b>		<b>6,878,442</b>		<b>4,575,387</b>		<b>73,146,225</b>		<b>69,276,700</b>	
<b>ENDING FUND BALANCE</b>	<b>48,941,737</b>		<b>5,873,251</b>		<b>3,277,742</b>		<b>58,092,730</b>		<b>60,342,995</b>	
<b>LESS EARLY TAXES</b>	<b>(23,896,623)</b>		<b>(3,863,599)</b>		<b>(973,894)</b>		<b>(28,734,116)</b>		<b>(28,209,478)</b>	
<b>ADJ ENDING FUND BALANCE</b>	<b>25,045,114</b>		<b>2,009,652</b>		<b>2,303,848</b>		<b>29,358,614</b>	30.7%	<b>32,133,517</b>	35.6%

**EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND  
2024-25 BUDGET  
FOR THE THREE OPERATING FUNDS  
(Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)**

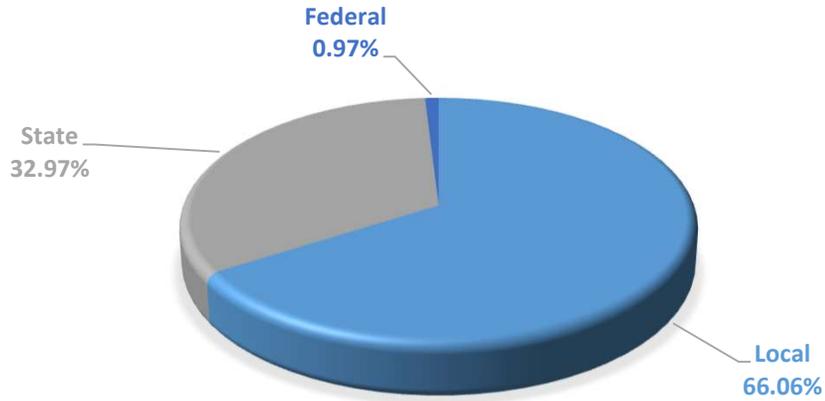
	<b>Educational Fund</b>	<b>% of Total</b>	<b>Oper &amp; Maint Fund</b>	<b>% of Total</b>	<b>Transportation Fund</b>	<b>% of Total</b>	<b>Total Operating Funds</b>	<b>% of Total</b>	<b>2023-24</b>	
									<b>Total Operating Funds Bud</b>	<b>% of Change</b>
<b>REVENUES:</b>										
Local:										
Property Taxes	45,973,973	49.53%	7,462,500	82.36%	1,881,056	33.34%	55,317,529	51.44%	52,958,875	4.45%
GPPRT	400,000	0.43%	400,000	4.41%	0	0.00%	800,000	0.74%	1,250,000	-36.00%
Tuition	3,130,000	3.37%	0	0.00%	0	0.00%	3,130,000	2.91%	3,130,000	0.00%
Interest	2,000,000	2.15%	154,000	1.70%	85,000	1.51%	2,239,000	2.08%	1,385,000	61.66%
Activities	241,000	0.26%	0	0.00%	0	0.00%	241,000	0.22%	235,000	0.00%
Fees	1,205,689	1.30%	47,596	0.53%	30,000	0.53%	1,283,285	1.19%	1,167,607	9.91%
Food Service Sales	978,699	1.05%	0	0.00%	0	0.00%	978,699	0.91%	931,400	5.08%
Building Rentals	1,785,579	1.92%	22,000	0.24%	0	0.00%	1,807,579	1.68%	1,772,397	1.98%
Other	0	0.00%	180,000	1.99%	45,000	0.80%	225,000	0.21%	210,000	7.14%
<b>Total Local</b>	<b>55,714,940</b>	<b>60.02%</b>	<b>8,266,096</b>	<b>91.23%</b>	<b>2,041,056</b>	<b>36.18%</b>	<b>66,022,092</b>	<b>61.40%</b>	<b>63,040,279</b>	<b>4.73%</b>
State:										
General State Aid	25,652,085	27.63%	700,000	7.73%	0	0.00%	26,352,085	24.51%	23,765,001	10.89%
Categoricals	685,292	0.74%	95,000	1.05%	3,600,861	63.82%	4,381,152	4.07%	4,005,000	9.39%
Grants/Reimbursements	3,537,953	3.81%	-	0.00%	-	0.00%	3,537,953	3.29%	2,709,417	30.58%
<b>Total State</b>	<b>29,875,330</b>	<b>32.18%</b>	<b>795,000</b>	<b>8.77%</b>	<b>3,600,861</b>	<b>63.82%</b>	<b>34,271,191</b>	<b>31.87%</b>	<b>30,479,418</b>	<b>12.44%</b>
Federal:										
Grants/Reimbursements	7,239,093	7.80%	-	0.00%	-	0.00%	7,239,093	6.73%	10,246,786	-29.35%
<b>Total Federal</b>	<b>7,239,093</b>	<b>7.80%</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>7,239,093</b>	<b>6.73%</b>	<b>10,246,786</b>	<b>-29.35%</b>
<b>TOTAL REVENUES</b>	<b>92,829,364</b>	<b>100.00%</b>	<b>9,061,096</b>	<b>100.00%</b>	<b>5,641,917</b>	<b>100.00%</b>	<b>107,532,376</b>	<b>100.00%</b>	<b>103,766,483</b>	<b>3.63%</b>
<b>EXPENDITURES:</b>										
Salaries	61,603,310	66.56%	3,410,898	37.62%	3,530,687	50.88%	68,544,895	63.14%	65,167,402	5.18%
Employee Benefits	19,834,250	21.43%	880,523	9.71%	749,407	10.80%	21,464,181	19.77%	20,540,408	4.50%
Purchased Services	2,796,896	3.02%	922,800	10.18%	836,236	12.05%	4,555,932	4.20%	4,519,968	0.80%
Supplies & Materials	4,654,307	5.03%	754,786	8.33%	1,364,870	19.67%	6,773,963	6.24%	8,111,189	-16.49%
Utilities	0	0.00%	2,517,895	27.77%	0	0.00%	2,517,895	2.32%	2,525,596	-0.30%
Capital Outlay	2,102,007	2.27%	577,000	6.36%	457,361	6.59%	3,136,368	2.89%	2,803,952	11.86%
Other	501,823	0.54%	2,384	0.03%	1,000	0.01%	505,207	0.47%	520,566	-2.95%
Tuition	1,057,000	1.14%	0	0.00%	0	0.00%	1,057,000	0.97%	1,032,000	2.42%
<b>TOTAL EXPENDITURES</b>	<b>92,549,593</b>	<b>100.00%</b>	<b>9,066,286</b>	<b>100.00%</b>	<b>6,939,562</b>	<b>100.00%</b>	<b>108,555,441</b>	<b>100.00%</b>	<b>105,221,080</b>	<b>3.17%</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>279,771</b>		<b>(5,190.77)</b>		<b>(1,297,645)</b>		<b>(1,023,065)</b>		<b>(1,454,598)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In	-		-		-		-		-	
Transfers Out	(13,023,337)		(1,000,000)		-		(14,023,337)		(7,450,000)	
<b>TOTAL</b>	<b>(13,023,337)</b>		<b>(1,000,000)</b>		<b>-</b>		<b>(14,023,337)</b>		<b>(7,450,000)</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(12,743,566)</b>		<b>(1,005,191)</b>		<b>(1,297,645)</b>		<b>(15,046,402)</b>		<b>(8,904,598)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>61,288,588</b>		<b>6,878,442</b>		<b>4,575,387</b>		<b>72,742,418</b>		<b>69,340,782</b>	
<b>ENDING FUND BALANCE</b>	<b>48,545,022</b>		<b>5,873,251</b>		<b>3,277,742</b>		<b>57,696,015</b>		<b>60,436,185</b>	
<b>LESS EARLY TAXES</b>	<b>(23,896,623)</b>		<b>(3,863,599)</b>		<b>(973,894)</b>		<b>(28,734,116)</b>		<b>(28,209,478)</b>	
<b>ADJ ENDING FUND BALANCE</b>	<b>24,648,399</b>		<b>2,009,652</b>		<b>2,303,848</b>		<b>28,961,899</b>	26.7%	<b>32,226,707</b>	30.6%

**2024-25 BUDGET**  
**EDUCATIONAL FUND AND SUB-FUNDS**  
(Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)

	<b>Educational Fund</b>	<b>Food Service</b>	<b>Grants</b>	<b>Kids Club</b>	<b>Challenger Center</b>	<b>Activity Funds</b>	<b>Total</b>
<b>REVENUES:</b>							
Local:							
Property Taxes	45,973,973	0	0	0	0		45,973,973
CPPRT	400,000						400,000
Tuition	3,130,000	0	0	0	0		3,130,000
Interest	2,000,000	0	0	0	0		2,000,000
Activities	241,000	0	0	0	0		241,000
Fees	585,500	0	0	485,349	134,840		1,205,689
Food Service Sales	0	978,699	0	0	0		978,699
Other	446,500	0	62,281	0	0	1,276,798	1,785,579
<b>Total Local</b>	<b>52,776,973</b>	<b>978,699</b>	<b>62,281</b>	<b>485,349</b>	<b>134,840</b>	<b>1,276,798</b>	<b>55,714,940</b>
State:							
General State Aid	25,652,085				0	0	25,652,085
Categoricals	685,292				0	0	685,292
Grants/Reimbursements	0	22,395	3,316,132	199,426	0	0	3,537,953
<b>Total State</b>	<b>26,337,377</b>	<b>22,395</b>	<b>3,316,132</b>	<b>199,426</b>	<b>0</b>	<b>0</b>	<b>29,875,330</b>
Federal:							
Grants/Reimbursements	773,134	1,344,372	5,121,587	0	0	0	7,239,093
<b>Total Federal</b>	<b>773,134</b>	<b>1,344,372</b>	<b>5,121,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,239,093</b>
<b>TOTAL REVENUES</b>	<b>79,887,484</b>	<b>2,345,467</b>	<b>8,500,000</b>	<b>684,775</b>	<b>134,840</b>	<b>1,276,798</b>	<b>92,829,364</b>
<b>EXPENDITURES:</b>							
Salaries	56,192,770	1,119,181	3,747,954	474,764	68,640	0	61,603,310
Employee Benefits	18,082,148	311,137	1,314,453	121,312	5,200	0	19,834,250
Purchased Services	1,823,399	15,250	388,981	53,866	15,400	500,000	2,796,896
Supplies & Materials	1,592,735	886,398	1,452,237	27,540	18,600	676,798	4,654,307
Capital Outlay	521,800	10,000	1,465,207	0	5,000	100,000	2,102,007
Other	344,955	3,500	131,168	200	22,000	0	501,823
Tuition	1,057,000	0	0	0	0	0	1,057,000
<b>TOTAL EXPENDITURES</b>	<b>79,614,807</b>	<b>2,345,466</b>	<b>8,500,000</b>	<b>677,682</b>	<b>134,840</b>	<b>1,276,798</b>	<b>92,549,593</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>272,677</b>	<b>0</b>	<b>0</b>	<b>7,093</b>	<b>0</b>	<b>(0)</b>	<b>279,771</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(13,023,337)						(13,023,337)
<b>TOTAL</b>	<b>(13,023,337)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,023,337)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(12,750,660)</b>	<b>0</b>	<b>-</b>	<b>7,093</b>	<b>-</b>	<b>(0)</b>	<b>(12,743,566)</b>
<b>BEGINNING FUND BALANCE</b>	<b>61,692,396</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>268,223</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>61,288,588</b>
<b>ENDING FUND BALANCE</b>	<b>48,941,737</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>275,316</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>48,545,022</b>
<b>LESS EARLY TAXES</b>	<b>(23,896,623)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23,896,623)</b>
<b>ADJ ENDING FUND BALANCE</b>	<b>25,045,114</b>	<b>125,466</b>	<b>(1,769,035)</b>	<b>275,316</b>	<b>(68,900)</b>	<b>1,040,439</b>	<b>24,648,399</b>

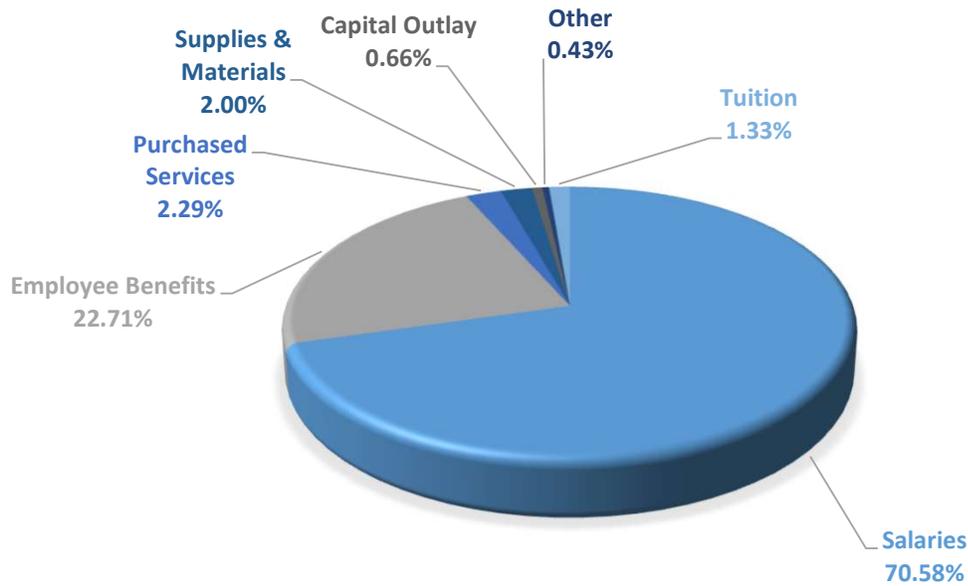
**EDUCATIONAL FUND**  
**2024-25 BUDGET**  
**(Excluding Food Service, Grants, Kids Club, Challenger Ctr & Activity Funds)**

**TOTAL REVENUE 79,887,484**



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**TOTAL EXPENDITURES 79,614,807**



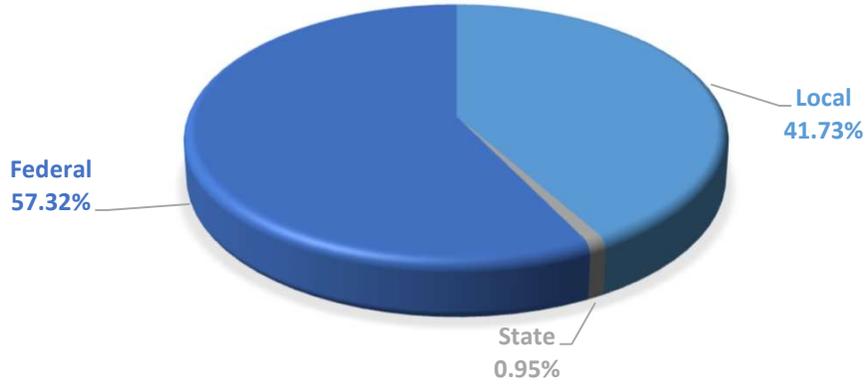
**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 10 - EDUCATIONAL FUND**  
*(Excluding Food Service, Grants, Kids Club, Challenger Center & Activity Funds)*

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	CHANGE FROM FY24 TO FY25	
					\$	%
<b>REVENUES:</b>						
Local:						
Property Taxes	41,453,217	42,894,528	44,748,201	45,973,973	1,225,772	2.7%
CPPRT	1,274,365	1,089,158	300,003	400,000	99,997	33.3%
Tuition	2,448,115	2,422,094	2,060,482	3,130,000	1,069,518	51.9%
Interest	41,526	1,353,614	2,464,013	2,000,000	(464,013)	-18.8%
Pupil Activities	239,394	206,253	222,311	241,000	18,689	8.4%
Fees	693,765	557,984	734,216	585,500	(148,716)	-20.3%
Other	1,147,666	489,113	455,978	446,500	(9,478)	-2.1%
Total Local	47,298,049	49,012,744	50,985,204	52,776,973	1,791,769	3.5%
State:						
General State Aid	21,392,097	22,940,697	25,665,954	25,652,085	(13,869)	-0.1%
Categoricals	312,332	396,499	730,088	685,292	(44,796)	-6.1%
Total State	21,704,429	23,337,196	26,396,042	26,337,377	(58,665)	-0.2%
Federal:						
Room&Bd/Medicaid Reimb	517,242	773,188	1,387,879	773,134	(614,745)	-44.3%
Total Federal	517,242	773,188	1,387,879	773,134	(614,745)	-44.3%
<b>TOTAL REVENUES</b>	<b>69,519,721</b>	<b>73,123,128</b>	<b>78,769,125</b>	<b>79,887,484</b>	<b>1,118,359</b>	<b>1.4%</b>
<b>EXPENDITURES:</b>						
Salaries	45,509,431	46,885,823	49,222,006	56,192,770	6,970,764	14.2%
Employee Benefits	13,344,063	14,134,722	14,465,482	18,082,148	3,616,666	25.0%
Purchased Services	1,126,859	1,440,588	1,573,130	1,823,399	250,269	15.9%
Supplies & Materials	2,771,038	1,746,743	2,415,769	1,592,735	(823,034)	-34.1%
Capital Outlay	91,800	69,023	54,366	521,800	467,434	859.8%
Other	244,575	229,433	124,938	344,955	220,017	176.1%
Tuition	742,231	969,304	1,207,730	1,057,000	(150,730)	-12.5%
<b>TOTAL EXPENDITURES</b>	<b>63,829,996</b>	<b>65,475,636</b>	<b>69,063,421</b>	<b>79,614,807</b>	<b>10,551,386</b>	<b>15.3%</b>
<b>REV OVER/(UNDER) EXP</b>	<b>5,689,724</b>	<b>7,647,492</b>	<b>9,705,704</b>	<b>272,677</b>		
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	-	-	-	-		
Transfers Out	(5,000,000)	(4,550,000)	(4,250,000)	(13,023,337)		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(5,000,000)</b>	<b>(4,550,000)</b>	<b>(4,250,000)</b>	<b>(13,023,337)</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>689,724</b>	<b>3,097,492</b>	<b>5,455,704</b>	<b>(12,750,660)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>52,449,476</b>	<b>53,139,200</b>	<b>56,236,692</b>	<b>61,692,396</b>		
<b>ENDING FUND BALANCE</b>	<b>53,139,200</b>	<b>56,236,692</b>	<b>61,692,396</b>	<b>48,941,737</b>	61.5%	
<b>LESS EARLY TAXES</b>	<b>(22,116,162)</b>	<b>(23,360,954)</b>	<b>(23,896,623)</b>	<b>(23,896,623)</b>		
<b>ADJUSTED ENDING FUND BAL</b>	<b>31,023,038</b>	<b>32,875,738</b>	<b>37,795,773</b>	<b>25,045,114</b>	31.5%	



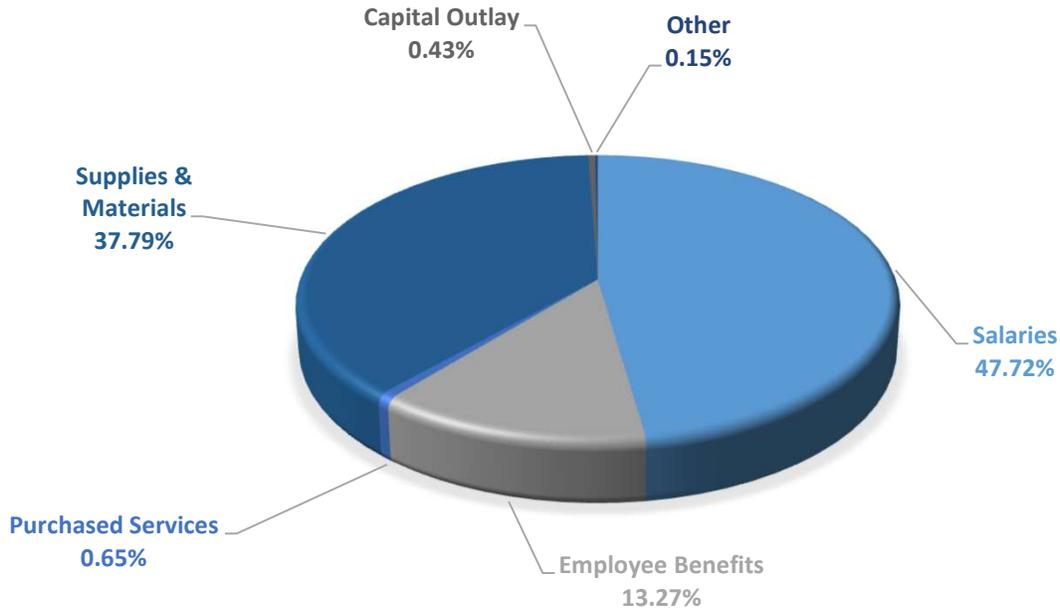
**FOOD SERVICE FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$2,345,467**



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**TOTAL EXPENDITURES \$2,345,466**

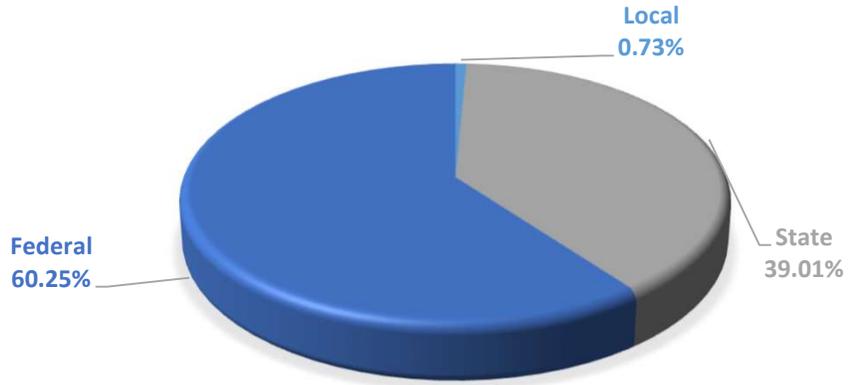


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 12 - FOOD SERVICE FUND**

				<b>CHANGE FROM FY24 TO FY25</b>	
				<b>\$</b>	<b>%</b>
	<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>	
<b>REVENUES:</b>					
Local:					
Interest	-	-	-	-	-
Fees	59,100	837,855	815,779	978,699	162,920
Other	-	-	-	-	0.0%
Total Local	59,100	837,855	815,779	978,699	162,920
State:					
Reimbursements	39,589	4,579	19,757	22,395	2,638
Total State	39,589	4,579	19,757	22,395	2,638
Federal:					
Reimbursements	2,502,883	1,242,246	1,533,528	1,344,372	(189,156)
Total Federal	2,502,883	1,242,246	1,533,528	1,344,372	(189,156)
<b>TOTAL REVENUES</b>	<b>2,601,572</b>	<b>2,084,680</b>	<b>2,369,064</b>	<b>2,345,467</b>	<b>(23,597)</b>
<b>EXPENDITURES:</b>					
Salaries	932,571	922,213	1,077,214	1,119,181	41,967
Employee Benefits	245,438	244,064	283,990	311,137	27,147
Purchased Services	18,441	11,008	22,851	15,250	(7,601)
Supplies & Materials	842,440	1,046,751	1,196,027	886,398	(309,629)
Capital Outlay	-	6,686	6,600	10,000	3,400
Other	3,483	2,555	8,476	3,500	(4,976)
<b>TOTAL EXPENDITURES</b>	<b>2,042,372</b>	<b>2,233,276</b>	<b>2,595,157</b>	<b>2,345,466</b>	<b>(249,691)</b>
<b>REV OVER/(UNDER) EXP</b>	<b>559,200</b>	<b>(148,595)</b>	<b>(226,093)</b>	<b>0</b>	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>559,200</b>	<b>(148,595)</b>	<b>(226,093)</b>	<b>0</b>	
<b>BEGINNING FUND BALANCE</b>	<b>(59,045)</b>	<b>500,154</b>	<b>351,559</b>	<b>125,466</b>	
<b>ENDING FUND BALANCE</b>	<b>500,154</b>	<b>351,559</b>	<b>125,466</b>	<b>125,466</b>	-2.8%

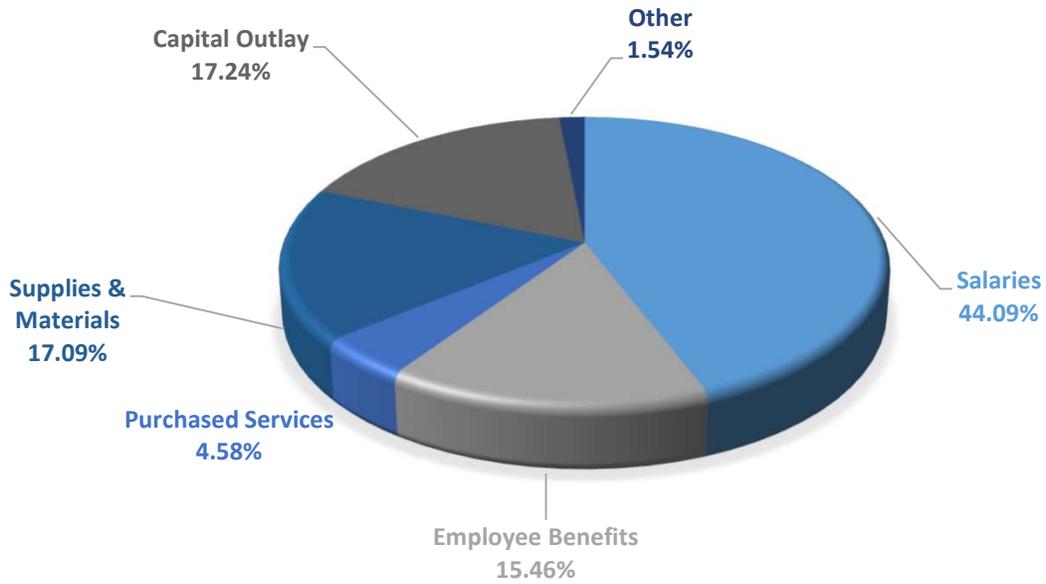
**GRANTS FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$8,500,000**



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**TOTAL EXPENDITURES \$8,500,000**



**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 14 - GRANTS FUND**

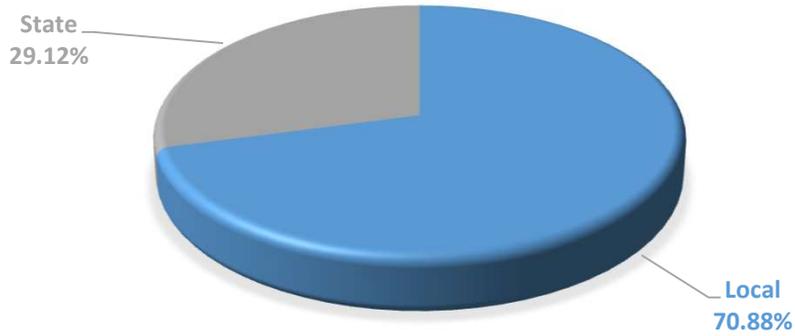
				<b>CHANGE FROM FY24 TO FY25</b>		
				<b>2024-25 BUDGET</b>	<b>\$</b>	<b>%</b>
				<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>
<b>REVENUES:</b>						
Local:						
Interest				-	-	-
Grants				95,000	37,000	13,000
	Total Local			95,000	37,000	13,000
State:						
Grants				1,880,083	2,001,729	2,064,750
	Total State			1,880,083	2,001,729	2,064,750
Federal:						
Grants				5,761,324	5,442,908	5,853,450
	Total Federal			5,761,324	5,442,908	5,853,450
<b>TOTAL REVENUES</b>				<b>7,736,407</b>	<b>7,481,637</b>	<b>7,931,200</b>
				<b>8,500,000</b>	<b>568,800</b>	<b>7.2%</b>
<b>EXPENDITURES:</b>						
Salaries				3,848,208	3,919,361	4,157,692
Employee Benefits				1,601,980	1,595,981	1,811,300
Purchased Services				819,665	596,326	408,561
Supplies & Materials				1,341,366	804,398	1,340,408
Capital Outlay				-	640,038	703,729
Other				205,794	52,475	48,991
<b>TOTAL EXPENDITURES</b>				<b>7,817,012</b>	<b>7,608,579</b>	<b>8,470,681</b>
				<b>8,500,000</b>	<b>29,319</b>	<b>0.3%</b>
<b>REV OVER/(UNDER) EXP</b>				<b>(80,605)</b>	<b>(126,942)</b>	<b>(539,481)</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In				-	-	-
Transfers Out				-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>				-	-	-
<b>NET CHANGE IN FUND BALANCE</b>				<b>(80,605)</b>	<b>(126,942)</b>	<b>(539,481)</b>
<b>BEGINNING FUND BALANCE</b>				<b>(1,022,007)</b>	<b>(1,102,612)</b>	<b>(1,229,554)</b>
<b>ENDING FUND BALANCE</b>				<b>(1,102,612)</b>	<b>(1,229,554)</b>	<b>(1,769,035)</b>
						-20.8%

**WOODSTOCK CUSD NO. 200  
SCHEDULE OF GRANTS**

<b>ISBE CODE</b>	<b>GRANT TITLE</b>	<b>RESPONSIBLE COORDINATOR</b>	<b>FY22 AMOUNT</b>	<b>FY23 AMOUNT</b>	<b>FY24 AMOUNT</b>	<b>FY25 AMOUNT</b>
<b>LOCAL</b>						
1920-22	Awesome Foundation Grant	Keely Krueger	1,000	167	-	-
1924-22	Community Foundation for McHenry Cty	Keely Krueger	70,000	890	-	-
1925-17	Gene Haas Foundation	Justin Smith	29,216	26,638	23,626	11,281
1927	Goodman Family Foundation	Connee Meschini	12,000	16,000	-	-
1929	Hitachi High Tech America (CAC)	Dan Palombit	500	-	1,000	1,000
1996-1	TMA Education Foundation	Justin Smith	-	21,000	-	-
	RESERVE		(73,000)	15,292	37,771	50,000
	<b>TOTAL LOCAL</b>		<b>39,716</b>	<b>79,987</b>	<b>62,397</b>	<b>62,281</b>
<b>STATE</b>						
3220	Career & Technical Educ Improvement	Justin Smith	51,610	52,086	52,088	52,498
3221	CTE Education Career Pathways	Keely Krueger	3,492	19,492	17,563	5,280
3705	Early Childhood Block-Prekindergarten	Tricia Bogott	1,317,138	1,334,098	1,520,882	1,348,342
3706	Early Childhood Block-Ages 0-3	Tricia Bogott	382,178	384,153	390,158	391,876
3710	Early Childhood Block-Preschool for All-New	Tricia Bogott	417,476	400,852	406,101	413,730
3800	Illinois State Library Grant	Keely Krueger	5,244	5,092	5,143	5,126
3961	Advance Placement Classes	Justin Smith	58,014	82,178	83,324	8,784
3999	Teacher Vacancy Grant Pilot Prgm	Keely Krueger			92,164	97,723
39991	Drive a Cleaner Illinois Prgm	Keely Krueger				772,500
	RESERVE		73,329	200,000	5,994	220,273
	<b>TOTAL STATE</b>		<b>2,308,481</b>	<b>2,477,951</b>	<b>2,573,417</b>	<b>3,316,132</b>
<b>FEDERAL</b>						
4300	Title I, Helping Disadvantage Children	Keely Krueger	1,710,920	1,354,476	1,556,791	1,125,250
4331	Title I, School Improvement & Accountability	Keely Krueger	87,088	18,279	27,236	70,708
4400	Title IV, Student Support & Acad. Enrichment	Keely Krueger	-	13,763	20,491	6,251
4600	IDEA Pre-School Flow-Through	Lisa Pearson	59,668	61,944	63,153	56,882
4620	IDEA Flow-Through	Lisa Pearson	1,802,244	1,656,192	1,774,843	1,522,506
4621	IDEA Coordinated Early Intervening Svcs	Lisa Pearson	-	48,807	56,443	59,089
4745	Perkins IIC	Justin Smith	46,182	51,520	51,900	49,425
4905	Immigrant Education Program (IEP)	Keely Krueger	-	11,200	9,900	-
4909	Lang Instr Pgrms for LEP Students (LIPLEPS)	Keely Krueger	133,464	114,038	143,748	107,793
4910	Title III - Bilingual Education Award	Keely Krueger	3,700	5,000	4,690	-
4932	Title II, Preparing, Training & Recruit HQ Tchrs	Keely Krueger	-	19,890	19,173	992
4935	Title II, Teacher Residency Planning	Keely Krueger	57	-	-	-
4987	Elevating Educators-Bilingual	Keely Krueger	-	8,247	8,247	-
4988	CURE - Afterschool Program	Keely Krueger	-	114,856	61,785	18,006
4989	ARP - Advance McHenry County	Justin Smith	-	258,172	13,622	2,637
4990-2	ARP IDEA Preschool	Lisa Pearson	32,409	32,409	-	-
4993-2	ARP IDEA Flow-Through	Lisa Pearson	327,912	327,912	131,610	-
4994-2/ 4998-0	Elem & Sec Sch Emer Relief - ESSER I	Keely Krueger	34,693	-	-	-
4996-1	FEMA Public Assistance Program	Keely Krueger	76,596	-	-	-
4997-1	Elem & Sec Sch Emer Relief II - ESSER II	Keely Krueger	2,474,407	1,258,918	142,120	-
4997-2	Elem & Sec Sch Emer Relief III - ESSER III	Keely Krueger	6,625,168	6,629,366	4,223,136	1,602,048
4998-3	Digital Equity Formula	Keely Krueger	380,405	95,361	95,361	-
4999-2	ARP McKinney-Vento Homeless	Keely Krueger	33,685	26,958	-	-
	RESERVE		(1,276,795)	(1,165,246)	(140,063)	500,000
	<b>TOTAL FEDERAL</b>		<b>12,551,803</b>	<b>10,942,062</b>	<b>8,264,186</b>	<b>5,121,587</b>
	<b>GRAND TOTAL</b>		<b>14,900,000</b>	<b>13,500,000</b>	<b>10,900,000</b>	<b>8,500,000</b>

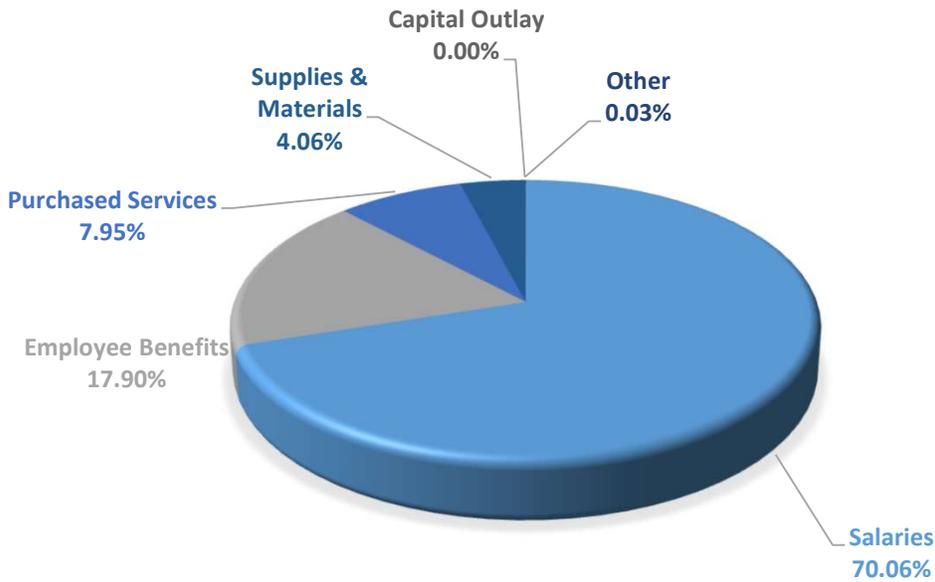
**KIDS CLUB FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$684,775**



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**TOTAL EXPENDITURES \$677,682**

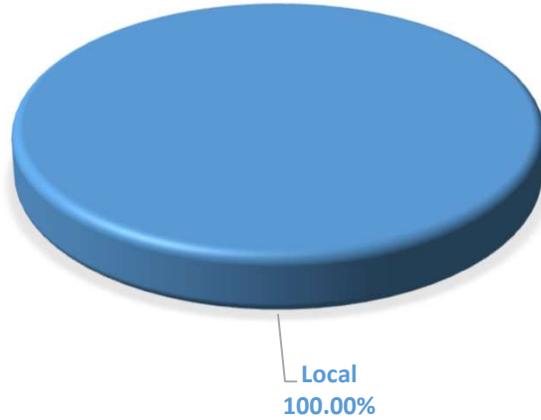


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 16 - KIDS CLUB FUND**

					<b>CHANGE FROM FY23 TO FY24</b>					
					<b>\$</b>	<b>%</b>				
					<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>										
Local:										
Interest		-	-	-	-				-	
Fees		387,246	432,367	503,731	485,349	(18,382)			-3.6%	
Other		-	-	-	-	-			-	
<b>Total Local</b>		<b>387,246</b>	<b>432,367</b>	<b>503,731</b>	<b>485,349</b>	<b>(18,382)</b>			<b>-3.6%</b>	
State:										
Reimbursements		92,892	157,847	204,659	199,426	(5,234)			-2.6%	
<b>Total State</b>		<b>92,892</b>	<b>157,847</b>	<b>204,659</b>	<b>199,426</b>	<b>41,579</b>			<b>26.3%</b>	
Federal:										
Grants		-	-	-	-	-			-	
<b>Total Federal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>TOTAL REVENUES</b>		<b>480,137</b>	<b>590,213</b>	<b>708,390</b>	<b>684,775</b>	<b>(23,615)</b>			<b>-3.3%</b>	
<b>EXPENDITURES:</b>										
Salaries		286,615	286,191	385,857	474,764	88,907			23.0%	
Employee Benefits		113,607	104,281	126,178	121,312	(4,866)			-3.9%	
Purchased Services		3,543	5,713	6,020	53,866	47,846			794.7%	
Supplies & Materials		5,122	5,282	4,601	27,540	22,939			498.6%	
Capital Outlay		-	-	-	-	-			0.0%	
Other		30	30	-	200	200			0.0%	
<b>TOTAL EXPENDITURES</b>		<b>408,917</b>	<b>401,497</b>	<b>522,656</b>	<b>677,682</b>	<b>155,026</b>			<b>29.7%</b>	
<b>REV OVER/(UNDER) EXP</b>		<b>71,221</b>	<b>188,717</b>	<b>185,734</b>	<b>7,093</b>					
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In										
Transfers Out										
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>NET CHANGE IN FUND BALANCE</b>		<b>71,221</b>	<b>188,717</b>	<b>185,734</b>	<b>7,093</b>					
<b>BEGINNING FUND BALANCE</b>		<b>(177,449)</b>	<b>(106,228)</b>	<b>82,488</b>	<b>268,223</b>					
<b>ENDING FUND BALANCE</b>		<b>(106,228)</b>	<b>82,488</b>	<b>268,223</b>	<b>275,316</b>				40.6%	

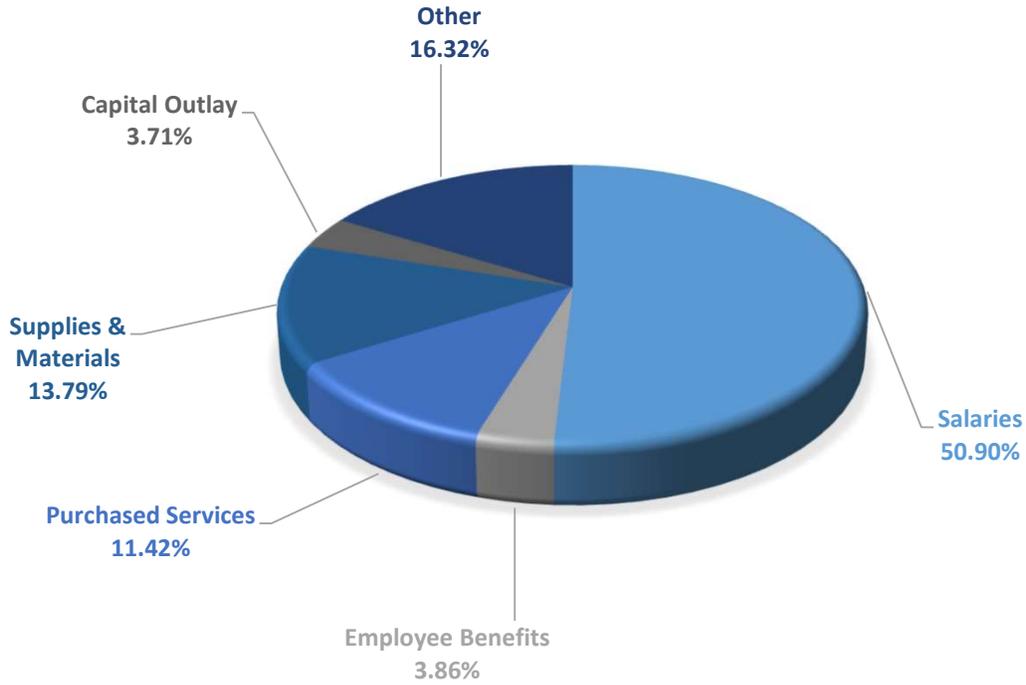
**CHALLENGER CENTER FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$134,840**



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**TOTAL EXPENDITURES \$134,840**



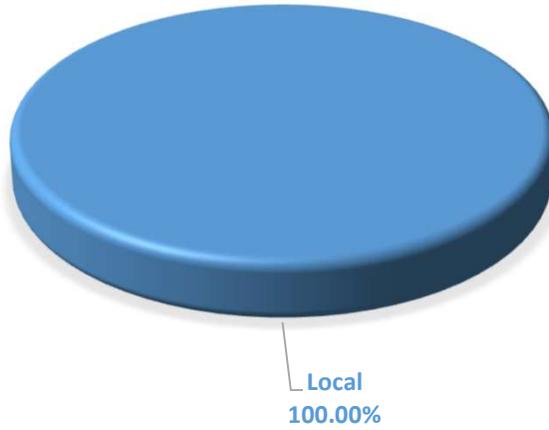


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 17 - CHALLENGER CENTER FUND**

					<b>CHANGE FROM FY24 TO FY25</b>					
					<b>\$</b>	<b>%</b>				
					<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>										
Local:										
Interest		-	-	-	-	-	-	-	-	-
Fees		120,477	150,915	180,165	134,840	(45,325)	-25.2%			
Other		-	-	-	-	-	#DIV/0!			
Total Local		120,477	150,915	180,165	134,840	(45,325)	-25.2%			
State:										
Reimbursements						-	-			
Total State		-	-	-	-	-	-			
Federal:										
Reimbursements						-	-			
Total Federal		-	-	-	-	-	-			
<b>TOTAL REVENUES</b>		<b>120,477</b>	<b>150,915</b>	<b>180,165</b>	<b>134,840</b>	<b>(45,325)</b>	<b>-25.2%</b>			
<b>EXPENDITURES:</b>										
Salaries		40,434	56,229	81,896	68,640	(13,256)	-16.2%			
Employee Benefits		-	2	1	5,200	5,199	51900.0%			
Purchased Services		8	4,963	2,999	15,400	12,401	413.5%			
Supplies & Materials		-	3,814	4,839	18,600	13,761	284.3%			
Capital Outlay		-	-	-	5,000	5,000	#DIV/0!			
Other		-	20,123	20,495	22,000	1,505	7.3%			
<b>TOTAL EXPENDITURES</b>		<b>40,442</b>	<b>85,131</b>	<b>110,230</b>	<b>134,840</b>	<b>24,610</b>	<b>28.9%</b>			
<b>REV OVER/(UNDER) EXP</b>		<b>80,035</b>	<b>65,784</b>	<b>69,935</b>	<b>-</b>					
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfers In		-	-	-	-					
Transfers Out		-	-	-	-					
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>NET CHANGE IN FUND BALANCE</b>		<b>80,035</b>	<b>65,784</b>	<b>69,935</b>	<b>-</b>					
<b>BEGINNING FUND BALANCE</b>		<b>(284,654)</b>	<b>(204,619)</b>	<b>(138,835)</b>	<b>(68,900)</b>					
<b>ENDING FUND BALANCE</b>		<b>(204,619)</b>	<b>(138,835)</b>	<b>(68,900)</b>	<b>(68,900)</b>				-51.1%	

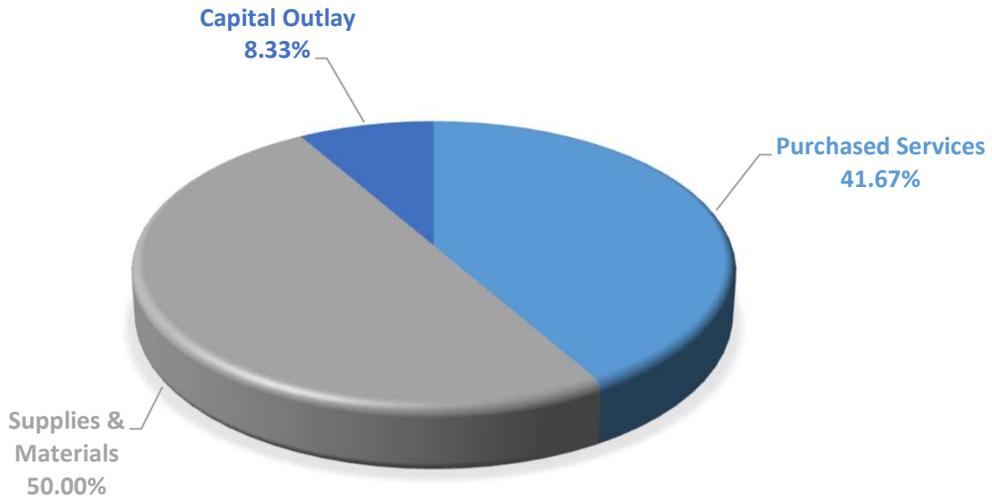
**ACTIVITY FUNDS' FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$1,276,798**



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



**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 11 - ACTIVITY FUNDS' FUND**

					<b>CHANGE FROM FY24 TO FY25</b>		
					<b>\$</b>	<b>%</b>	
		<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>							
Local:							
Interest							
Other		966,460	1,321,506	1,630,218	1,276,798	(353,420)	-21.7%
<b>Total Local</b>		<b>966,460</b>	<b>1,321,506</b>	<b>1,630,218</b>	<b>1,276,798</b>	<b>(353,420)</b>	<b>-21.7%</b>
State:							
Grants							
<b>Total State</b>		-	-	-	-	-	-
Federal:							
Grants							
<b>Total Federal</b>		-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>966,460</b>	<b>1,321,506</b>	<b>1,630,218</b>	<b>1,276,798</b>	<b>(353,420)</b>	<b>-21.7%</b>
<b>EXPENDITURES:</b>							
Purchased Services		157,774	21,085	8,719	500,000	491,281	5634.6%
Supplies & Materials		634,063	1,284,217	1,579,484	600,000	(979,484)	-62.0%
Capital Outlay		-	-	-	100,000	100,000	0.0%
<b>TOTAL EXPENDITURES</b>		<b>791,837</b>	<b>1,305,302</b>	<b>1,588,203</b>	<b>1,200,000</b>	<b>(388,203)</b>	<b>-24.4%</b>
<b>REV OVER/(UNDER) EXP</b>		<b>174,622</b>	<b>16,205</b>	<b>42,015</b>	<b>76,798</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In							
Transfers Out							
<b>TOTAL OTHER FINANCING SOURCES</b>		-	-	-	-		
<b>NET CHANGE IN FUND BALANCE</b>		<b>174,622</b>	<b>16,205</b>	<b>42,015</b>	<b>76,798</b>		
<b>BEGINNING FUND BALANCE</b>		<b>807,597</b>	<b>982,219</b>	<b>998,424</b>	<b>1,040,439</b>		
<b>ENDING FUND BALANCE</b>		<b>982,219</b>	<b>998,424</b>	<b>1,040,439</b>	<b>1,117,237</b>	93.1%	

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

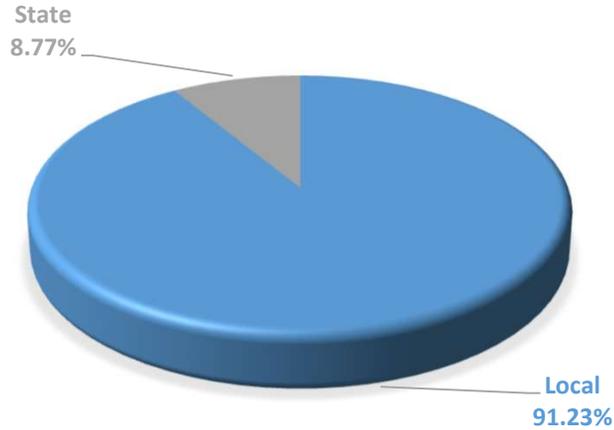
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUND SCHOOL ACTIVITY ACCOUNTS  
JULY 1, 2023 THRU JUNE 30, 2024**

<u>Activity Funds</u>	<u>Beginning Balance 07/01/23</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance 06/30/24</u>
District 200 Activity	\$191,709.98	\$269,123.42	\$250,209.85	\$210,623.55
John Swanson Trust	\$97,073.58	\$2,795.02	\$4,251.09	\$95,617.51
Dierzen Early Learning Center	\$4,275.34	\$17,309.12	\$10,148.12	\$11,436.34
Dean St. Elementary	\$5,436.50	\$17,495.72	\$20,615.88	\$2,316.34
Endres Elementary	\$7,717.24	\$19,230.82	\$19,865.51	\$7,082.55
Greenwood Elementary	\$4,492.39	\$6,859.02	\$7,681.53	\$3,669.88
Olson Elementary	\$9,742.03	\$16,480.30	\$18,096.55	\$8,125.78
Prairiewood Elementary	\$10,396.39	\$18,318.21	\$13,962.77	\$14,751.83
Westwood Elementary	\$1,795.20	\$24,515.81	\$23,310.21	\$3,000.80
Creekside Middle School	\$53,873.28	\$78,969.58	\$76,415.14	\$56,427.72
Northwood Middle School	\$24,835.78	\$82,412.73	\$82,669.14	\$24,579.37
WHS Activity	\$268,251.15	\$352,249.16	\$333,967.26	\$286,533.05
WHS Athletic	\$92,220.99	\$213,845.00	\$216,859.92	\$89,206.07
WNHS Activity	\$128,573.64	\$235,460.93	\$224,095.84	\$139,938.73
WNHS Athletic	\$98,030.56	\$275,153.13	\$286,053.98	\$87,129.71
<b>Total Assets and Liabilities</b>	<b>\$998,424.05</b>	<b>\$1,630,217.97</b>	<b>\$1,588,202.79</b>	<b>\$1,040,439.23</b>

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.

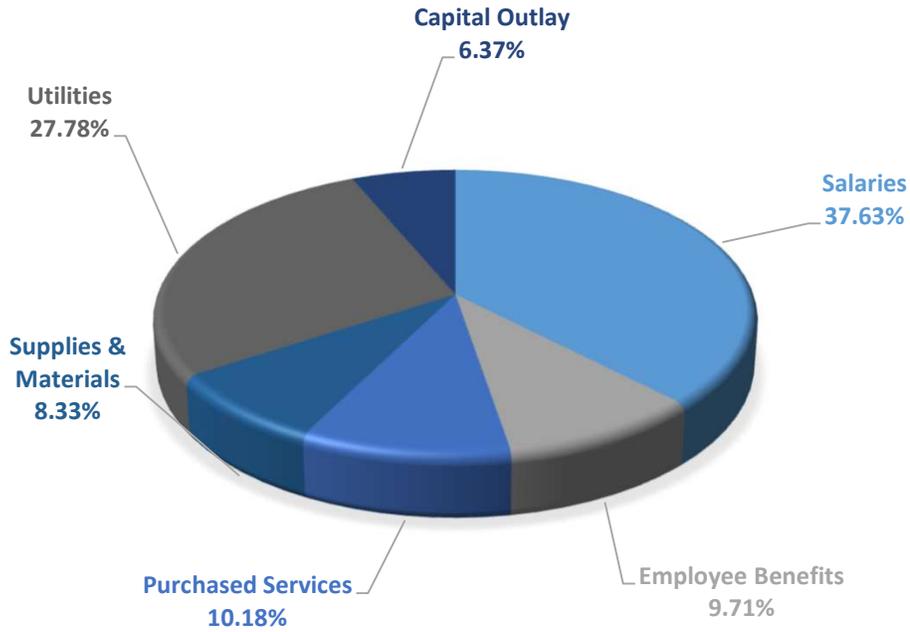
**OPERATIONS & MAINTENANCE FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$9,061,096**



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**TOTAL EXPENDITURES \$9,066,286**

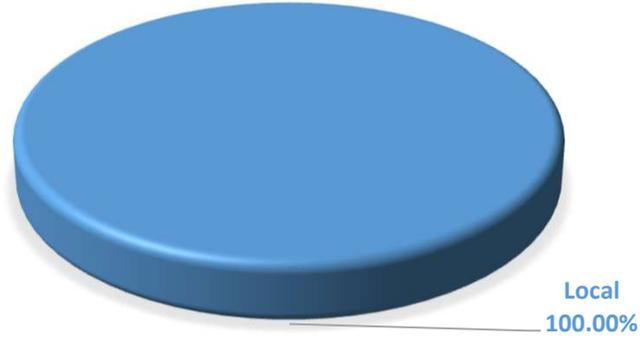


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 20 - OPERATIONS & MAINTENANCE FUND**

REVENUES:	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET	CHANGE FROM FY24 TO FY25	
					\$	%
Local:						
Property Taxes	6,915,668	7,163,659	7,344,582	7,462,500	117,918	1.6%
CPPRT	100,000	600,000	513,173	400,000	(113,173)	-22.1%
Interest	9,609	143,300	270,270	154,000	(116,270)	-43.0%
Student Parking Fees	28,320	27,522	31,417	47,596	16,179	51.5%
Building Rentals	28,407	31,369	35,467	22,000	(13,467)	-38.0%
Other	66,116	281,069	111,674	180,000	68,326	61.2%
Total Local	7,148,119	8,246,919	8,306,583	8,266,096	(40,488)	-0.5%
State:						
General State Aid	800,000	839,000	700,000	700,000	-	0.0%
Categoricals	75,000	95,000	95,000	95,000	-	0.0%
Total State	875,000	934,000	795,000	795,000	-	0.0%
Federal:						
Grants	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>8,023,119</b>	<b>9,180,919</b>	<b>9,101,583</b>	<b>9,061,096</b>	<b>(40,488)</b>	<b>-0.4%</b>
<b>EXPENDITURES:</b>						
Salaries	3,018,896	3,027,287	3,018,422	3,410,898	392,476	13.0%
Employee Benefits	710,295	734,884	704,575	880,523	175,948	25.0%
Purchased Services	779,939	847,615	692,930	922,800	229,870	33.2%
Supplies & Materials	773,419	758,663	745,635	754,786	9,151	1.2%
Utilities	1,533,062	1,790,552	2,162,833	2,517,895	355,062	16.4%
Capital Outlay	322,898	609,257	215,082	577,000	361,918	168.3%
Other	379	56,585	847	2,384	1,537	181.5%
<b>TOTAL EXPENDITURES</b>	<b>7,138,888</b>	<b>7,824,842</b>	<b>7,540,324</b>	<b>9,066,286</b>	<b>1,525,962</b>	<b>20.2%</b>
<b>REV OVER/(UNDER) EXP</b>	<b>884,231</b>	<b>1,356,077</b>	<b>1,561,259</b>	<b>(5,191)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers In	-	-	-	-		
Transfers Out	-	-	(3,200,000)	(1,000,000)		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>(3,200,000)</b>	<b>(1,000,000)</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>884,231</b>	<b>1,356,077</b>	<b>(1,638,741)</b>	<b>(1,005,191)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>6,276,875</b>	<b>7,161,106</b>	<b>8,517,183</b>	<b>6,878,442</b>		
<b>ENDING FUND BALANCE</b>	<b>7,161,106</b>	<b>8,517,183</b>	<b>6,878,442</b>	<b>5,873,251</b>	80.0%	
<b>LESS EARLY TAXES</b>	<b>(3,695,269)</b>	<b>(3,899,901)</b>	<b>(3,863,599)</b>	<b>(3,863,599)</b>		
<b>ADJUSTED ENDING FUND BALANCE</b>	<b>3,465,837</b>	<b>4,617,282</b>	<b>3,014,843</b>	<b>2,009,652</b>	35.1%	

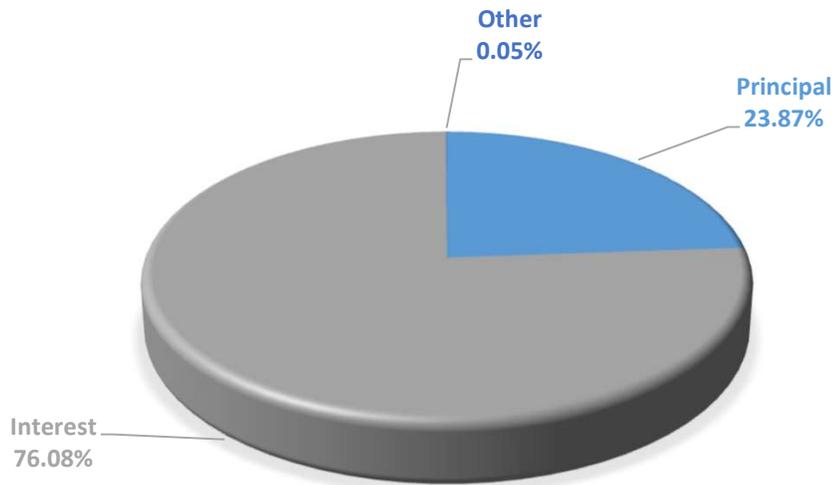
**DEBT SERVICE FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$8,518,606**



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**TOTAL EXPENDITURES \$21,688,950**



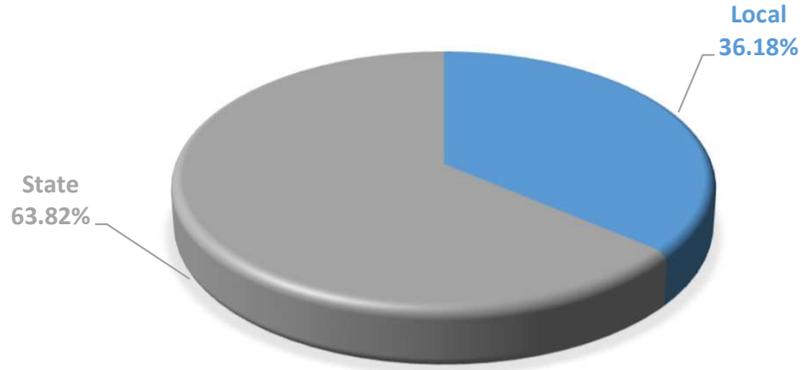
**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 30 - DEBT SERVICE FUND**

				<b>CHANGE FROM FY24 TO FY25</b>		
				<b>\$</b>	<b>%</b>	
		<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>	
<b>REVENUES:</b>						
Local:						
Property Taxes		7,711,646	7,955,961	7,884,837	7,891,606	6,769 0.1%
CPPRT		500,000	500,000	500,000	500,000	- 0.0%
Interest		4,472	66,278	129,621	127,000	(2,621) -2.0%
<b>Total Local</b>		<b>8,216,118</b>	<b>8,522,239</b>	<b>8,514,458</b>	<b>8,518,606</b>	<b>4,148 0.0%</b>
State:						
Reimbursements						
<b>Total State</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Federal:						
BAB Interest Rebate						
<b>Total Federal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>8,216,118</b>	<b>8,522,239</b>	<b>8,514,458</b>	<b>8,518,606</b>	<b>4,148 0.0%</b>
<b>EXPENDITURES:</b>						
Debt Service:						
Principal		10,385,000	3,866,390	3,500,674	5,177,950	1,677,276 47.9%
Interest		2,614,693	9,134,198	9,302,164	16,501,000	7,198,836 77.4%
Other		2,840	3,461	2,324	10,000	7,676 330.3%
<b>TOTAL EXPENDITURES</b>		<b>13,002,533</b>	<b>13,004,049</b>	<b>12,805,161</b>	<b>21,688,950</b>	<b>8,883,789 69.4%</b>
<b>REV OVER/(UNDER) EXP</b>		<b>(4,786,415)</b>	<b>(4,481,809)</b>	<b>(4,290,704)</b>	<b>(13,170,344)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>						
Bond Proceeds		-		(277,691)		
Transfers In		5,195,473	4,800,050	4,587,322	13,273,337	
Transfer to Escrow Agent		-				
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>5,195,473</b>	<b>4,800,050</b>	<b>4,309,631</b>	<b>13,273,337</b>	
<b>NET CHANGE IN FUND BALANCE</b>		<b>409,058</b>	<b>318,241</b>	<b>18,928</b>	<b>102,993</b>	
<b>BEGINNING FUND BALANCE</b>		<b>4,059,845</b>	<b>4,468,903</b>	<b>4,787,144</b>	<b>4,806,072</b>	
<b>ENDING FUND BALANCE</b>		<b>4,468,903</b>	<b>4,787,144</b>	<b>4,806,072</b>	<b>4,909,065</b>	
<b>LESS EARLY TAXES</b>		<b>(4,233,769)</b>	<b>(4,216,585)</b>	<b>(4,121,187)</b>	<b>(4,121,187)</b>	
<b>ADJUSTED ENDING FUND BAL</b>		<b>235,134</b>	<b>570,558</b>	<b>684,885</b>	<b>787,878</b>	5.3%



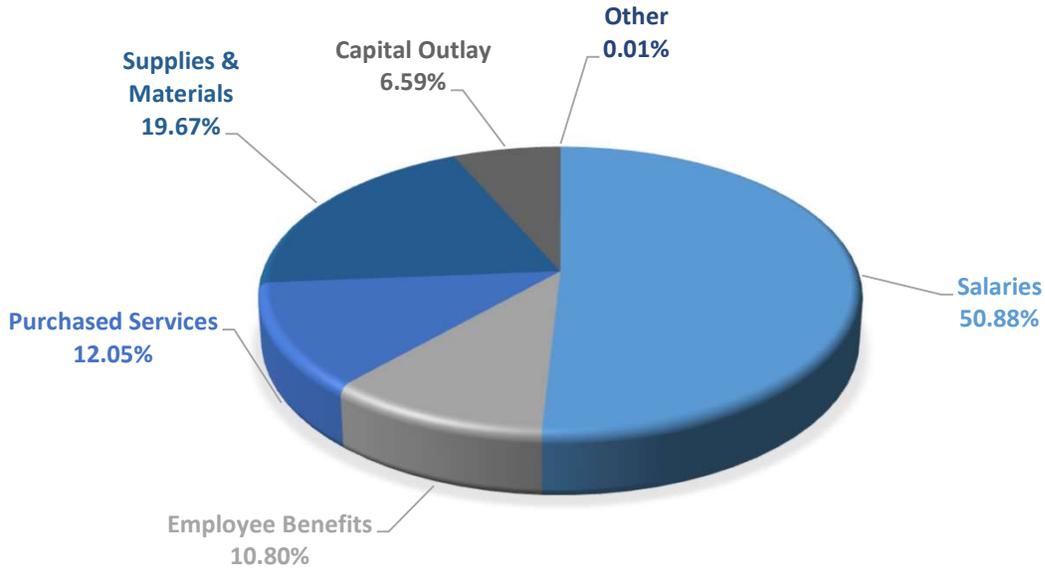
**TRANSPORTATION FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$5,641,917**



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**TOTAL EXPENDITURES \$6,939,562**

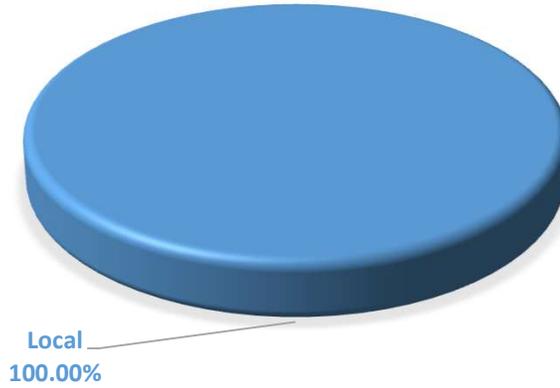


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 40 - TRANSPORTATION FUND**

					<b>CHANGE FROM FY24 TO FY25</b>		
					<b>\$</b>	<b>%</b>	
		<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>							
Local:							
Property Taxes		1,767,886	1,787,865	1,820,618	1,881,056	60,438	3.3%
Interest		8,223	105,056	142,351	85,000	(57,351)	-40.3%
Fees		6,186	12,318	4,038	30,000	25,962	642.9%
Other		21,879	34,919	32,207	45,000	12,793	39.7%
Total Local		1,804,174	1,940,157	1,999,214	2,041,056	41,842	2.1%
State:							
General State Aid		-	-	-	-	-	-
Categoricals		3,649,352	3,498,689	4,499,355	3,600,861	(898,495)	-20.0%
Total State		3,649,352	3,498,689	4,499,355	3,600,861	102,172	2.9%
Federal:							
Grants		-	-	-	-	-	-
Total Federal		-	-	-	-	-	-
<b>TOTAL REVENUES</b>		<b>5,453,526</b>	<b>5,438,846</b>	<b>6,498,569</b>	<b>5,641,917</b>	<b>(856,653)</b>	<b>-13.2%</b>
<b>EXPENDITURES:</b>							
Salaries		3,099,218	3,254,822	3,544,342	3,530,687	(13,655)	-0.4%
Employee Benefits		527,296	622,860	638,841	749,407	110,566	17.3%
Purchased Services		624,674	637,498	655,474	836,236	180,762	27.6%
Supplies & Materials		934,714	1,121,837	1,081,642	1,364,870	283,228	26.2%
Capital Outlay		460,164	296,750	524,951	457,361	(67,590)	-12.9%
Other		459	5,266	757	1,000	243	32.1%
<b>TOTAL EXPENDITURES</b>		<b>5,646,525</b>	<b>5,939,034</b>	<b>6,446,007</b>	<b>6,939,562</b>	<b>493,555</b>	<b>7.7%</b>
<b>REV OVER/(UNDER) EXP</b>		<b>(192,999)</b>	<b>(500,188)</b>	<b>52,562</b>	<b>(1,297,645)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfers In		-	-	-	-		
Transfers Out		-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>NET CHANGE IN FUND BALANCE</b>		<b>(192,999)</b>	<b>(500,188)</b>	<b>52,562</b>	<b>(1,297,645)</b>		
<b>BEGINNING FUND BALANCE</b>		<b>5,216,012</b>	<b>5,023,013</b>	<b>4,522,825</b>	<b>4,575,387</b>		
<b>ENDING FUND BALANCE</b>		<b>5,023,013</b>	<b>4,522,825</b>	<b>4,575,387</b>	<b>3,277,742</b>		77.0%
<b>LESS EARLY TAXES</b>		<b>(950,200)</b>	<b>(948,623)</b>	<b>(973,894)</b>	<b>(973,894)</b>		
<b>ADJUSTED ENDING FUND BAL</b>		<b>4,072,813</b>	<b>3,574,202</b>	<b>3,601,493</b>	<b>2,303,848</b>		61.2%

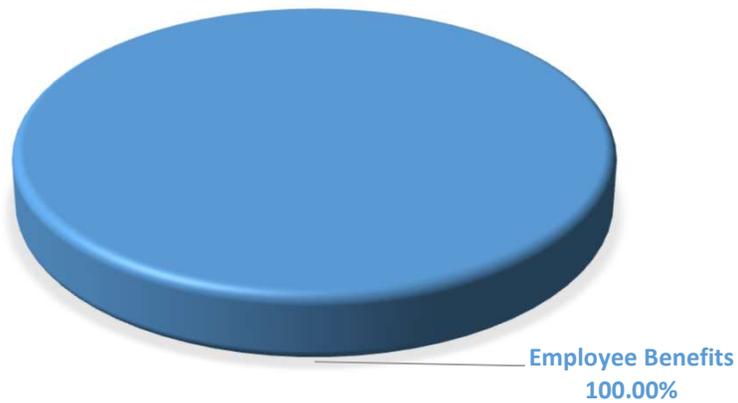
**ILLINOIS MUNICIPAL RETIREMENT FUND**  
**2024-25 BUDGET**

**TOTAL REVENUE \$1,247,307**



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**TOTAL EXPENDITURES \$1,609,484**

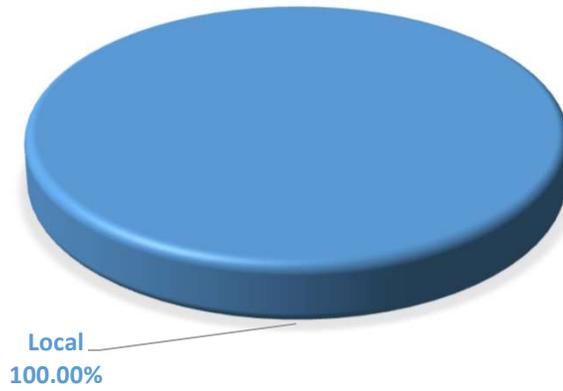


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 50 - ILLINOIS MUNICIPAL RETIREMENT FUND**

				<b>CHANGE FROM</b>					
				<b>FY24 TO FY25</b>					
				<b>\$</b>	<b>%</b>				
				<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>		
				<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>		
<b>REVENUES:</b>									
Local:									
Property Taxes	1,141,919	1,115,911	1,112,585	1,149,531	36,946	3.3%			
CPPRT	451,642	451,642	474,463	77,776	(396,687)	-83.6%			
Interest	968	16,209	30,733	20,000	(10,733)	-34.9%			
Other					-				
Total Local	1,594,529	1,583,762	1,617,781	1,247,307	(370,475)	-22.9%			
State:									
Reimbursements	-	-	-	-	-				
Total State	-	-	-	-	-				
Federal:									
Reimbursements	-	-	-	-	-				
Total Federal	-	-	-	-	-				
<b>TOTAL REVENUES</b>	<b>1,594,529</b>	<b>1,583,762</b>	<b>1,617,781</b>	<b>1,247,307</b>	<b>(336,455)</b>	<b>-21.2%</b>			
<b>EXPENDITURES:</b>									
Salaries	-	-	-	-	-				
Employee Benefits	1,491,289	1,362,296	1,496,861	1,609,484	112,623	7.5%			
Purchased Services	-	316	-	-	-				
Supplies & Materials	-	-	-	-	-				
Capital Outlay	-	-	-	-	-				
Other	-	-	-	-	-				
<b>TOTAL EXPENDITURES</b>	<b>1,491,289</b>	<b>1,362,613</b>	<b>1,496,861</b>	<b>1,609,484</b>	<b>112,623</b>	<b>7.5%</b>			
<b>REV OVER/(UNDER) EXP</b>	<b>103,240</b>	<b>221,149</b>	<b>120,921</b>	<b>(362,177)</b>					
<b>OTHER FINANCING SOURCES (USES):</b>									
Transfer In:	-	-	-	-					
Transfer Out:	-	-	-	-					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>NET CHANGE IN FUND BALANCE</b>	<b>103,240</b>	<b>221,149</b>	<b>120,921</b>	<b>(362,177)</b>					
<b>BEGINNING FUND BALANCE</b>	<b>734,855</b>	<b>838,095</b>	<b>1,059,244</b>	<b>1,180,165</b>					
<b>ENDING FUND BALANCE</b>	<b>838,095</b>	<b>1,059,244</b>	<b>1,180,165</b>	<b>817,988</b>					
<b>LESS EARLY TAXES</b>	<b>(585,079)</b>	<b>(607,100)</b>	<b>(595,151)</b>	<b>(595,151)</b>					
<b>ADJUSTED ENDING FUND BAL</b>	<b>253,016</b>	<b>452,144</b>	<b>585,014</b>	<b>222,837</b>	6.5%				

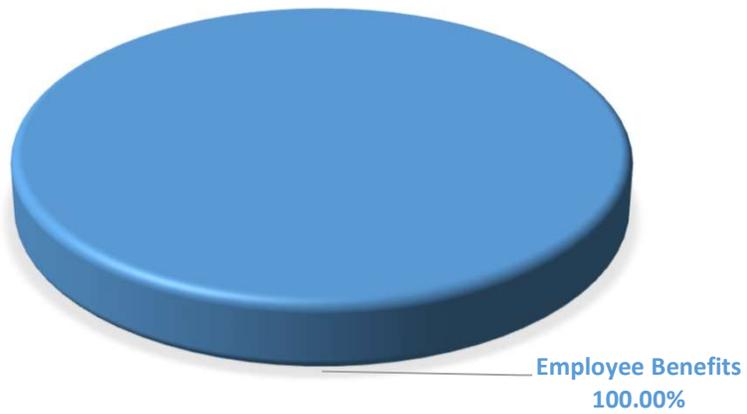
**SOCIAL SECURITY/MEDICARE FUND**  
**2024-25 BUDGET**

**TOTAL REVENUE \$1,823,767**



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**TOTAL EXPENDITURES \$1,822,692**

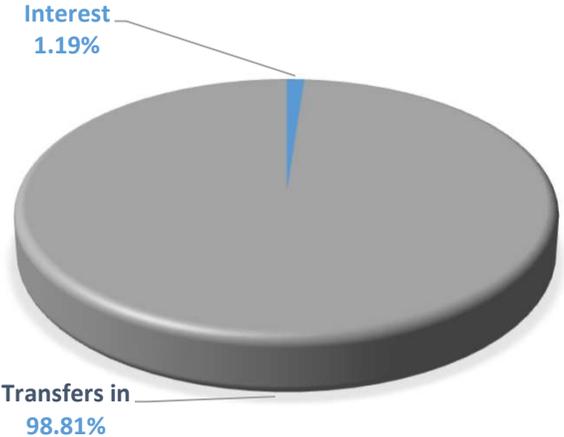


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 51 - SOCIAL SECURITY/MEDICARE FUND**

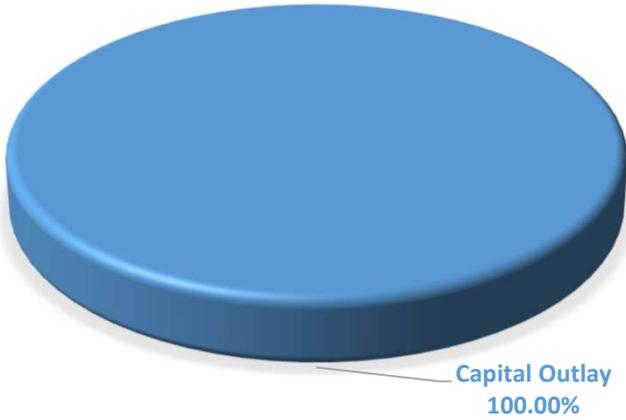
				<b>CHANGE FROM</b>	
				<b>FY24 TO FY25</b>	
				<b>\$</b>	<b>%</b>
				<b>2021-22</b>	<b>2022-23</b>
				<b>ACTUAL</b>	<b>ACTUAL</b>
				<b>2023-24</b>	<b>2024-25</b>
				<b>ACTUAL</b>	<b>BUDGET</b>
<b>REVENUES:</b>					
Local:					
Property Taxes	1,644,870	1,676,899	1,719,479	1,776,543	57,064 3.3%
CPPRT	90,000	90,000	11,070	22,224	11,154 100.8%
Interest	1,505	24,726	45,004	25,000	(20,004) -44.4%
Other	-	-	-	-	-
Total Local	1,736,375	1,791,624	1,775,553	1,823,767	48,214 2.7%
State:					
Reimbursements	-	-	-	-	-
Total State	-	-	-	-	-
Federal:					
Reimbursements	-	-	-	-	-
Total Federal	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>1,736,375</b>	<b>1,791,624</b>	<b>1,775,553</b>	<b>1,823,767</b>	<b>48,214 2.7%</b>
<b>EXPENDITURES:</b>					
Salaries	-	-	-	-	-
Employee Benefits	1,581,894	1,601,258	1,820,043	1,822,692	2,649 0.1%
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,581,894</b>	<b>1,601,258</b>	<b>1,820,043</b>	<b>1,822,692</b>	<b>2,649 0.1%</b>
<b>REV OVER/(UNDER) EXP</b>	154,481	190,366	(44,490)	1,075	
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfer In:	-	-	-	-	
Transfer Out:	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-	-	
<b>NET CHANGE IN FUND BALANCE</b>	<b>154,481</b>	<b>190,366</b>	<b>(44,490)</b>	<b>1,075</b>	
<b>BEGINNING FUND BALANCE</b>	<b>1,123,137</b>	<b>1,277,618</b>	<b>1,467,984</b>	<b>1,423,494</b>	
<b>ENDING FUND BALANCE</b>	<b>1,277,618</b>	<b>1,467,984</b>	<b>1,423,494</b>	<b>1,424,569</b>	
<b>LESS EARLY TAXES</b>	(884,217)	(895,935)	(919,783)	(919,783)	
<b>ADJUSTED ENDING FUND BAL</b>	393,401	572,049	503,711	504,786	17.3%

**CAPITAL PROJECTS FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$1,012,000**



**TOTAL EXPENDITURES \$3,200,000**



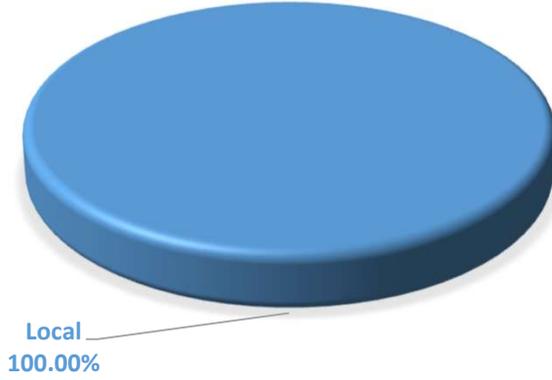
**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 60 - CAPITAL PROJECTS FUND**

				<b>CHANGE FROM</b>		
				<b>FY24 TO FY25</b>		
				<b>\$</b>	<b>%</b>	
	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>		
<b>REVENUES:</b>						
Local:						
Interest	-	-	10,494	12,000	12,000	14.3%
Other	-	-	-	-	-	-
Total Local	-	-	10,494	12,000	12,000	14.3%
State:						
Reimbursements	-	100,000	-	-	-	0.0%
Total State	-	100,000	-	-	-	0.0%
Federal:						
Reimbursements	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>100,000</b>	<b>10,494</b>	<b>12,000</b>	<b>1,506</b>	<b>14.3%</b>
<b>EXPENDITURES:</b>						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Capital Outlay	-	-	293,641	3,200,000	2,906,359	989.8%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>293,641</b>	<b>3,200,000</b>	<b>2,906,359</b>	<b>989.8%</b>
<b>REV OVER/(UNDER) EXP</b>	<b>-</b>	<b>100,000</b>	<b>(283,146)</b>	<b>(3,188,000)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfer In:	-	-	3,200,000	1,000,000		
Transfer Out:	-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>3,200,000</b>	<b>1,000,000</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>100,000</b>	<b>2,916,854</b>	<b>(2,188,000)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>3,016,854</b>		
<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>100,000</b>	<b>3,016,854</b>	<b>828,854</b>		



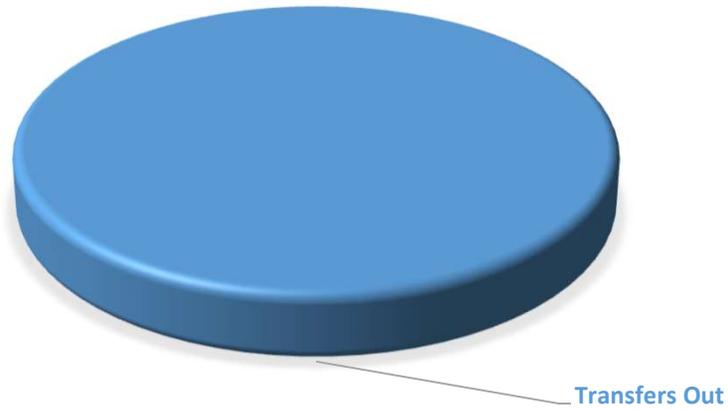
**DEVELOPER IMPACT FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$258,000**



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**TOTAL EXPENDITURES \$250,000**

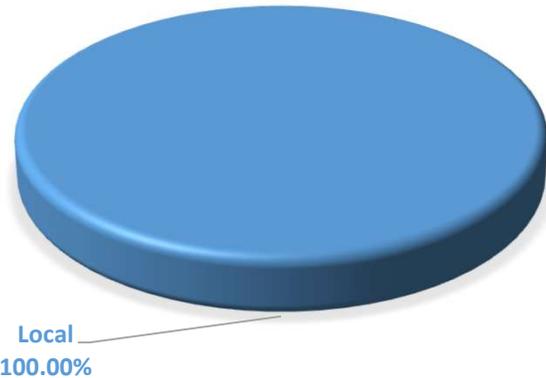


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 61 - DEVELOPER IMPACT FUND**

					<b>CHANGE FROM FY24 TO FY25</b>					
					<b>\$</b>	<b>%</b>				
					<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>										
Local:										
Property Taxes		-	-	-	-					
Interest		165	9,702	15,476	8,000				(7,476)	-48.3%
Fees		195,323	788,565	144,541	250,000				105,460	73.0%
Other		-	-	-	-					
Total Local		195,488	798,267	160,016	258,000				97,984	61.2%
State:										
Reimbursements		-	-	-	-				-	-
Total State		-	-	-	-				-	-
Federal:										
Reimbursements		-	-	-	-				-	-
Total Federal		-	-	-	-				-	-
<b>TOTAL REVENUES</b>		<b>195,488</b>	<b>798,267</b>	<b>160,016</b>	<b>258,000</b>				<b>97,984</b>	<b>61.2%</b>
<b>EXPENDITURES:</b>										
Purchased Services		-	-	-	-				-	-
Supplies & Materials		-	-	-	-				-	-
Capital Outlay		-	-	-	-				-	-
<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				<b>-</b>	<b>-</b>
<b>REV OVER/(UNDER) EXP</b>		<b>195,488</b>	<b>798,267</b>	<b>160,016</b>	<b>258,000</b>					
<b>OTHER FINANCING SOURCES (USES):</b>										
Transfer In:										
Transfer Out:		(195,473)	(250,050)	(256,000)	(250,000)					
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>(195,473)</b>	<b>(250,050)</b>	<b>(256,000)</b>	<b>(250,000)</b>					
<b>NET CHANGE IN FUND BALANCE</b>		<b>15</b>	<b>548,217</b>	<b>(95,984)</b>	<b>8,000</b>					
<b>BEGINNING FUND BALANCE</b>		<b>28,838</b>	<b>28,853</b>	<b>577,069</b>	<b>481,086</b>					
<b>ENDING FUND BALANCE</b>		<b>28,853</b>	<b>577,069</b>	<b>481,086</b>	<b>489,086</b>				195.6%	

**WORKING CASH FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$323,750**



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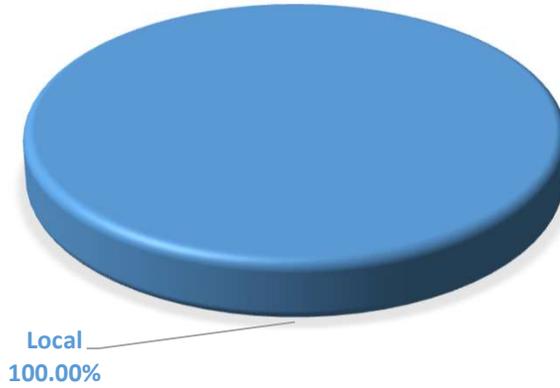
**TOTAL EXPENDITURES \$-**

**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 70 - WORKING CASH FUND**

					<b>CHANGE FROM FY24 TO FY25</b>					
					<b>\$</b>	<b>%</b>				
					<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>										
Local:										
	Property Taxes		401,345	318,262	246,395	248,750		2,355	1.0%	
	Interest		7,647	112,055	194,122	75,000		(119,122)	-61.4%	
	<b>Total Local</b>		<b>408,992</b>	<b>430,317</b>	<b>440,517</b>	<b>323,750</b>		<b>(116,767)</b>	<b>-26.5%</b>	
State:										
	Reimbursements		-	-	-	-		-	-	
	<b>Total State</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
Federal:										
	Reimbursements		-	-	-	-		-	-	
	<b>Total Federal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
	<b>TOTAL REVENUES</b>		<b>408,992</b>	<b>430,317</b>	<b>440,517</b>	<b>323,750</b>		<b>(116,767)</b>	<b>-26.5%</b>	
<b>EXPENDITURES:</b>										
	Salaries		-	-	-	-		-	-	
	Employee Benefits		-	-	-	-		-	-	
	Purchased Services		-	-	-	-		-	-	
	Supplies & Materials		-	-	-	-		-	-	
	Capital Outlay		-	-	-	-		-	-	
	Other		-	-	-	-		-	-	
	<b>TOTAL EXPENDITURES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
	<b>REV OVER/(UNDER) EXP</b>		<b>408,992</b>	<b>430,317</b>	<b>440,517</b>	<b>323,750</b>				
<b>OTHER FINANCING SOURCES (USES):</b>										
	Transfer In:		-	-	-	-		-	-	
	Transfer Out:		-	-	-	-		-	-	
	<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
	<b>NET CHANGE IN FUND BALANCE</b>		<b>408,992</b>	<b>430,317</b>	<b>440,517</b>	<b>323,750</b>				
	<b>BEGINNING FUND BALANCE</b>		<b>4,629,999</b>	<b>5,038,990</b>	<b>5,469,307</b>	<b>5,909,824</b>				
	<b>ENDING FUND BALANCE</b>		<b>5,038,990</b>	<b>5,469,307</b>	<b>5,909,824</b>	<b>6,233,574</b>				
	<b>LESS EARLY TAXES</b>		<b>(211,167)</b>	<b>(131,754)</b>	<b>(128,794)</b>	<b>(128,794)</b>				
	<b>ADJUSTED ENDING FUND BAL</b>		<b>4,827,823</b>	<b>5,337,553</b>	<b>5,781,030</b>	<b>6,104,780</b>				

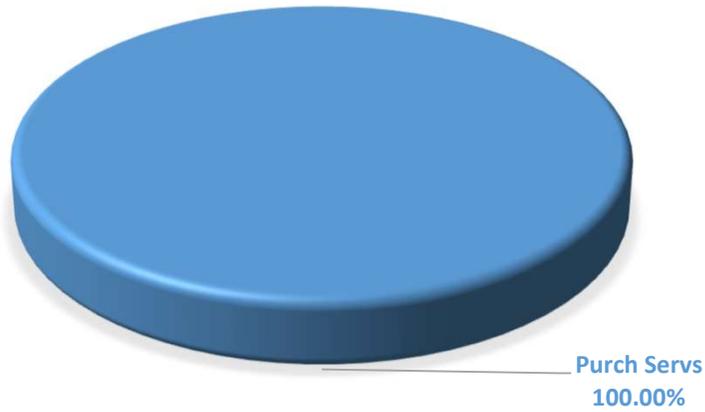
**TORT IMMUNITY FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$997,000**



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**TOTAL EXPENDITURES \$1,043,102**

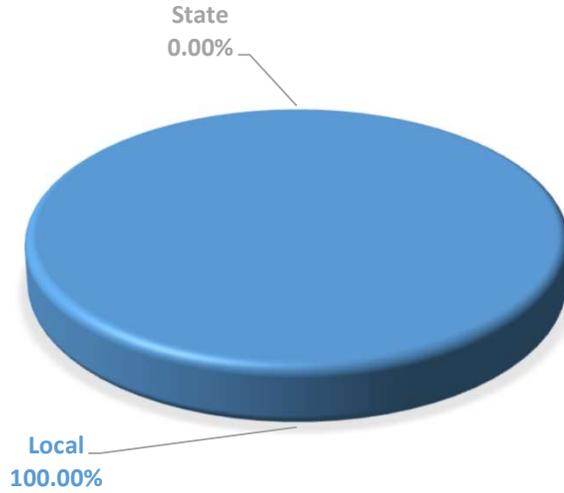


**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 80 - TORT IMMUNITY FUND**

				<b>CHANGE FROM FY24 TO FY25</b>			
				<b>\$</b>	<b>%</b>		
		<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 BUDGET</b>		
<b>REVENUES:</b>							
Local:							
	Property Taxes	668,679	683,656	844,430	995,000	150,570	17.8%
	Interest	925	7,804	5,156	2,000	(3,156)	-61.2%
	Other	-	-	-	-	-	-
	<b>Total Local</b>	<b>669,604</b>	<b>691,461</b>	<b>849,586</b>	<b>997,000</b>	<b>147,414</b>	<b>17.4%</b>
State:							
	Reimbursements	-	-	-	-	-	-
	<b>Total State</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Federal:							
	Reimbursements	-	-	-	-	-	-
	<b>Total Federal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>		<b>669,604</b>	<b>691,461</b>	<b>849,586</b>	<b>997,000</b>	<b>147,414</b>	<b>17.4%</b>
<b>EXPENDITURES:</b>							
	Salaries	-	-	-	-	-	-
	Employee Benefits	-	-	-	-	-	-
	Purchased Services	784,758	913,064	899,817	1,043,102	143,285	15.9%
	Supplies & Materials	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Other	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>784,758</b>	<b>913,064</b>	<b>899,817</b>	<b>1,043,102</b>	<b>143,285</b>	<b>15.9%</b>
<b>REV OVER/(UNDER) EXP</b>		<b>(115,154)</b>	<b>(221,604)</b>	<b>(50,231)</b>	<b>(46,102)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Transfer In:							
Transfer Out:							
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>NET CHANGE IN FUND BALANCE</b>		<b>(115,154)</b>	<b>(221,604)</b>	<b>(50,231)</b>	<b>(46,102)</b>		
<b>BEGINNING FUND BALANCE</b>		<b>1,060,986</b>	<b>945,832</b>	<b>724,228</b>	<b>673,997</b>		
<b>ENDING FUND BALANCE</b>		<b>945,832</b>	<b>724,228</b>	<b>673,997</b>	<b>627,895</b>		
<b>LESS EARLY TAXES</b>		<b>(356,350)</b>	<b>(368,918)</b>	<b>(515,139)</b>	<b>(515,139)</b>		
<b>ADJUSTED ENDING FUND BAL</b>		<b>589,482</b>	<b>355,310</b>	<b>158,858</b>	<b>112,756</b>	<b>10.8%</b>	

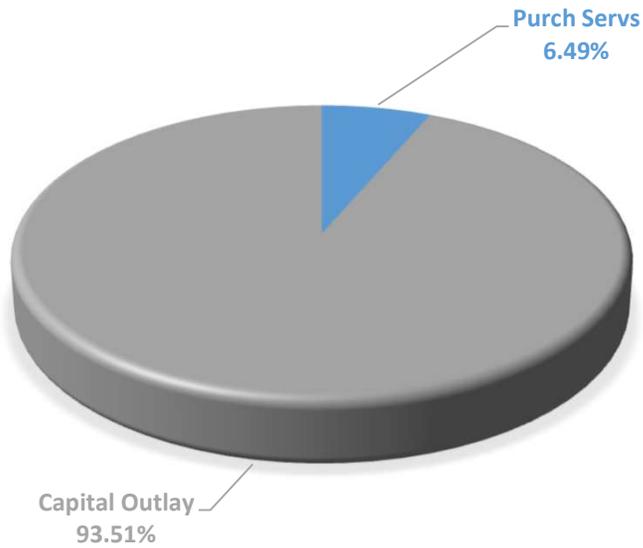
**HEALTH/LIFE SAFETY FUND  
2024-25 BUDGET**

**TOTAL REVENUE \$1,010,000**



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**TOTAL EXPENDITURES \$1,540,011**



**WOODSTOCK CUSD NO. 200**  
**2024-25 BUDGET**  
**FUND 90 - HEALTH/LIFE SAFETY FUND**

	2021-22	2022-23	2023-24	2024-25	CHANGE FROM	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	FY23 TO FY24	
					\$	%
<b>REVENUES:</b>						
Local:						
Property Taxes	923,552	923,740	952,625	995,000	42,375	4.4%
Interest	997	21,169	41,062	15,000	(26,062)	-63.5%
Total Local	924,549	944,909	993,687	1,010,000	16,313	1.6%
State:						
Reimbursements	-	-	-	-	-	-
Total State	-	-	-	-	-	-
Federal:						
Reimbursements	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>924,549</b>	<b>944,909</b>	<b>993,687</b>	<b>1,010,000</b>	<b>16,313</b>	<b>1.6%</b>
<b>EXPENDITURES:</b>						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	9,180	348	100,000	99,653	28677.0%
Supplies & Materials	-	-	-	-	-	-
Capital Outlay	397,113	738,042	717,210	1,440,011	722,801	100.8%
Other	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>397,113</b>	<b>747,222</b>	<b>717,558</b>	<b>1,540,011</b>	<b>822,453</b>	<b>114.6%</b>
<b>REV OVER/(UNDER) EXP</b>	<b>527,436</b>	<b>197,687</b>	<b>276,130</b>	<b>(530,011)</b>		
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfer In:						
Transfer Out:	-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>527,436</b>	<b>197,687</b>	<b>276,130</b>	<b>(530,011)</b>		
<b>BEGINNING FUND BALANCE</b>	<b>519,597</b>	<b>1,047,033</b>	<b>1,244,720</b>	<b>1,520,849</b>		
<b>ENDING FUND BALANCE</b>	<b>1,047,033</b>	<b>1,244,720</b>	<b>1,520,849</b>	<b>990,838</b>		
<b>LESS EARLY TAXES</b>	<b>(490,934)</b>	<b>(490,135)</b>	<b>(515,139)</b>	<b>(515,139)</b>		
<b>ADJUSTED ENDING FUND BAL</b>	<b>556,099</b>	<b>754,585</b>	<b>1,005,710</b>	<b>475,699</b>		30.9%



**2023 LEVY FOR PROPERTY TAXES AND TAX RATES  
FOR 2024-2025 SCHOOL YEAR**

**1,208,083,500 2022 Estimated EAV  
1.0000 Limiting Factor**

	<b>Max Rate By Law</b>	<b>Estimated Tax Levy</b>	<b>Rate if NO Tax Cap</b>	<b>Tax Extension if NO Tax Cap</b>	<b>Limited Tax Rate</b>	<b>Limited Tax Extension</b>	<b>Extended Tax Rate</b>	<b>Taxes Collected for FY24 Budget @ 99.5%</b>
<b>Funds Subject to Tax Caps:</b>								
Education	4.00000%	38,305,000	3.1707%	38,304,992	3.1707%	38,304,998	3.1707%	38,113,473
Special Education	0.80000%	7,900,000	0.6539%	7,900,004	0.6539%	7,900,000	0.6539%	7,860,500
Operations & Maintenance	0.75000%	7,500,000	0.6208%	7,500,008	0.6208%	7,500,000	0.6208%	7,462,500
Transportation	as needed	1,890,507	0.1565%	1,890,508	0.1565%	1,890,508	0.1565%	1,881,056
IMRF	as needed	1,155,307	0.0956%	1,155,310	0.0956%	1,155,307	0.0956%	1,149,531
Social Security	as needed	1,785,472	0.1478%	1,785,471	0.1478%	1,785,471	0.1478%	1,776,543
Tort Immunity	as needed	1,000,000	0.0828%	999,993	0.0828%	1,000,001	0.0828%	995,001
Life Safety Levy	0.10000%	1,000,000	0.0828%	999,993	0.0828%	1,000,001	0.0828%	995,001
Working Cash	0.05000%	250,000	0.0207%	249,990	0.0207%	250,001	0.0207%	248,751
<b>Total Funds Subject to Tax Caps</b>		<b>60,786,286</b>	<b>5.0316%</b>	<b>60,786,270</b>	<b>5.0316%</b>	<b>60,786,286</b>	<b>5.0316%</b>	<b>60,482,355</b>
<b>Bond &amp; Interest:</b>								
Abatement	as needed	(13,678,950)	-1.1323%	(13,678,980)	-1.1323%	(13,678,895)	-1.1323%	(13,678,895)
2006 Refunding	as needed	18,200,000	1.5065%	18,199,927	1.5065%	18,199,927	1.5065%	18,108,927
2013 Life Safety	as needed	97,900	0.0081%	97,890	0.0081%	97,890	0.0081%	97,400
2014 Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2015B Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2018 Refunding	as needed	1,705,500	0.1412%	1,705,496	0.1412%	1,705,496	0.1412%	1,696,969
2021A Refunding		207,700	0.0172%	207,784	0.0172%	207,784	0.0172%	206,745
2021B Refunding		578,850	0.0479%	578,799	0.0479%	578,799	0.0479%	575,905
2023 Refunding		889,000	0.0736%	888,975	0.0736%	889,000	0.0736%	884,555
<b>Total Debt Service</b>		<b>8,000,000</b>	<b>0.6622%</b>	<b>7,999,890</b>	<b>0.6622%</b>	<b>8,000,000</b>	<b>0.6623%</b>	<b>7,891,606</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>68,786,286</b>	<b>5.6939%</b>	<b>68,786,160</b>	<b>5.6939%</b>	<b>68,786,286</b>	<b>5.6939%</b>	<b>68,373,960</b>

**STATE OF ILLINOIS  
EVIDENCE BASED FUNDING (formerly GSA) FOR FY25**

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		\$	<u>3,012,897</u>
	<b>Base Funding Minimum (EBF)</b>	<b>\$</b>	<b><u>21,931,256</u></b>
2022-23	Tier I Funding - New Money	\$	754,309
	<b>Total General State Aid</b>	<b>\$</b>	<b><u>22,685,565</u></b>
2023-24	Tier I Funding - New Money	\$	<b>1,080,224</b>
	Total General State Aid	\$	23,765,789
2024-25	Tier I Funding - New Money	\$	<b>2,586,297</b>
	Total General State Aid	\$	26,352,085
<hr/>			
FY25			
Fund 10	EBF Budget	\$	25,652,085
Fund 20	EBF Budget	\$	<u>700,000</u>
	Total Budget	\$	<u><u>26,352,085</u></u>

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

<b>MONTH</b>	<b>ACTUAL 2016</b>	<b>ACTUAL 2017</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2020</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>ACTUAL 2023</b>	<b>PROJECTED 2024</b>	<b>PROJECTED 2025</b>
January	\$113,872.27	\$128,669.55	\$84,975.30	\$91,318.61	\$135,921.58	\$142,911.28	\$287,452.21	\$417,426.84	\$245,120.00	\$179,442.00
March	\$45,733.87	\$82,653.59	\$75,381.84	\$36,019.95	\$27,021.42	\$51,633.46	\$376,457.44	\$206,783.64	\$144,547.88	\$129,332.00
April	\$162,869.64	\$210,549.78	\$154,958.83	\$179,094.13	\$186,580.47	\$241,260.63	\$445,050.70	\$328,518.83	\$128,927.25	\$98,000.00
May	\$131,587.92	\$135,593.67	\$157,953.34	\$217,734.82	\$119,285.51	\$310,919.05	\$595,858.05	\$533,016.44	\$311,695.53	\$307,353.53
July	\$143,048.33	\$138,655.30	\$123,079.34	\$128,609.32	\$123,934.62	\$226,563.62	\$429,003.62	\$430,920.13	\$275,000.00	\$250,250.00
August	\$16,652.89	\$6,393.01	\$12,439.23	\$15,428.06	\$91,582.86	\$28,811.59	\$48,979.21	\$69,475.18	\$60,000.00	\$54,600.00
October	\$130,111.69	\$94,656.57	\$111,382.49	\$223,833.97	\$116,101.46	\$377,485.10	\$577,840.60	\$357,172.77	\$250,000.00	\$227,500.00
December	\$34,621.73	\$24,956.67	\$27,237.25	\$37,172.02	\$30,048.73	\$78,328.73	\$189,230.89	\$110,848.87	\$100,872.47	\$91,793.95
<b>TOTAL</b>	<b>\$778,498.34</b>	<b>\$822,128.14</b>	<b>\$747,407.62</b>	<b>\$929,210.88</b>	<b>\$830,476.65</b>	<b>\$1,457,913.46</b>	<b>\$2,949,872.72</b>	<b>\$2,454,162.70</b>	<b>\$1,516,163.13</b>	<b>\$1,338,271.48</b>

<b>% of Change from Prior Year</b>									<b>ASSUMED</b>	<b>ASSUMED</b>
	-11.39%	5.60%	-9.09%	24.32%	-10.63%	75.55%	102.34%	-16.80%	-38.22%	-11.73%

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Cash Rec'd by Fiscal Year</b>	\$881,901	\$737,931	\$798,306	\$873,853	\$1,108,392	\$2,416,005	\$2,730,798	\$1,798,708	\$1,400,000
<b>% of Increase Over Prior Fiscal Year</b>	11.08%	-16.32%	8.18%	9.46%	26.84%	117.97%	13.03%	-25.55%	-48.73%

**ALLOCATION OF REVENUE TO FUNDS:**

Amount to Ed Fund	\$38,567	\$0	\$0	\$0	\$310,919	\$1,364,365	\$1,089,456	\$700,000	\$400,000
Amount to Oper & Maint Fund	\$425,308	\$184,931	\$200,000	\$169,164	\$191,261	\$100,000	\$600,000	\$113,173	\$400,000
Amount to Debt Service	\$0	\$474,261	\$503,106	\$576,080	\$504,579	\$499,999	\$500,000	\$500,000	\$500,000
Amount to IMRF	\$285,000	\$78,739	\$95,200	\$50,000	\$81,633	\$451,642	\$451,342	\$474,463	\$77,776
Amount to SS				\$78,609	\$20,000	\$0	\$90,000	\$11,070	\$22,224
Amount to Tort Imm Fund	\$133,027	\$0	\$0	\$0	\$0				
<b>TOTALS</b>	<b>\$881,901</b>	<b>\$737,931</b>	<b>\$798,306</b>	<b>\$873,853</b>	<b>\$1,108,392</b>	<b>\$2,416,006</b>	<b>\$2,730,798</b>	<b>\$1,798,706</b>	<b>\$1,400,000</b>

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

2015 - 2023 Tax Levy Impact on Homeowner

	SCHOOL DISTRICT 200 TAX RATE ONLY									
	FINAL 2015	FINAL 2016	FINAL 2017	FINAL 2018	FINAL 2019	FINAL 2020	FINAL 2021	FINAL 2022	EST 2023	% of Inc/(Decr) fr 2015 to 2023
<b>Equalized Assessed Valuation</b>	723,049,978	757,820,730	803,505,670	844,268,297	900,816,134	940,513,949	998,136,028	1,077,778,723	1,208,170,956	67.1%
<b>Levy Extension: Operating</b>	49,317,590	48,833,324	48,333,534	50,681,274	52,208,871	53,743,977	55,195,425	57,905,052	60,786,286	23.3%
<b>Levy Extension: Debt Service</b>	9,782,917	8,855,832	8,356,290	6,008,168	7,351,894	7,299,695	8,194,966	8,000,838	8,000,000	-18.2%
<b>Levy Extension: Total</b>	<u>59,100,507</u>	<u>57,689,156</u>	<u>56,689,824</u>	<u>56,689,442</u>	<u>59,560,765</u>	<u>61,043,672</u>	<u>63,390,391</u>	<u>65,905,890</u>	<u>68,786,286</u>	16.4%
<b>Tax Rate: Operating</b>	6.8208	6.4439	6.0153	6.0030	5.7957	5.7143	5.5493	5.3726	5.0313	-26.2%
<b>Tax Rate: Debt Service</b>	1.353	1.1686	1.0400	0.7116	0.8161	0.7761	0.8016	0.7423	0.6622	-51.1%
<b>Tax Rate: Total</b>	<u>8.1738</u>	<u>7.6125</u>	<u>7.0553</u>	<u>6.7146</u>	<u>6.6119</u>	<u>6.4905</u>	<u>6.3509</u>	<u>6.1149</u>	<u>5.6935</u>	-30.3%
<b>Taxes Paid on a \$200,000 Home w/No Increase in EAV</b>	\$ 4,959	\$ 4,618	\$ 4,280	\$ 4,074	\$ 4,011	\$ 3,938	\$ 3,853	\$ 3,710	\$ 3,340	-32.6%

# HISTORICAL CPI %

