WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT 200

WOODSTOCK, ILLINOIS MCHENRY COUNTY 60098

WWW.WOODSTOCKSCHOOLS.ORG

Budget

July 1, 2025 – June 30, 2026



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

September 23, 2025

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WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

2025 – 2026 BUDGET

TABLE OF CONTENTS

INTRODUCTORY SECTION

Profile of District Leadership
Profile of District Leadership 2
Organization Chart 4
Strategic Plan 5
The District Entity 12
Basis of Accounting for Financial Reporting
Basis of Accounting 15
System of Classifying Revenues and Expenditures 16
Management of the Budget
Budget Management Policy 18
Budget Development Process 19
2024-2025 Budget Development Calendar 20
Budget Adoption Process 20
Budget Implementation 20
Capital Budget Development Process 21
Accounting and Auditing 22
Debt Management Policies 22
Fund Balance and Reserves 23
Personnel Budget 23
Revenue and Investments 23
Risk Management 24
Transfer of Funds 24
Budget Planning Parameters and Assumptions 25

FINANCIAL SECTION

The Concept of Fund Accounting 30
All Funds Combined 31
2024-2025 Budget Changes 33
Expenditures by Fund 34
July 1, 2024 Beginning Fund Balances 35
Operating Funds 37
Educational Fund 43
Activity Funds' Fund 57
Food Service Fund 63

Grants Fund 67
Kids Club Fund 77
Challenger Center Fund 81
Operations & Maintenance Fund 85
Debt Service Fund 91
Transportation Fund 97
Municipal Retirement Fund 103
Social Security/Medicare Fund 109
Capital Projects Fund 115
Developer Impact Fund 119
Working Cash Fund 123
Tort Immunity Fund 129
Fire Prevention & Life Safety Fund 133
Current Debt 139
- Long-Term Debt 140
- Capital Lease/Installment Loan Obligations 140
- Technology Loans 140
- General Obligation Bonds 141
- Debt Service Extension Base 142
- Anticipated Issuance of New Debt 143
- Long-Term Debt/Cash Flow 143

INFORMATIONAL SECTION

Revenue Sources, Assumptions & Trends 147
- Property Tax Extension Limitation Law Formula (For 2023 Levy) 151
- 2023 Levy for Property Taxes and Tax Rates (For 2024-25 School Year) 152
- Evidence-Based Funding for 2024-2025 153
- State Categorical Revenues 154
- Schedule of Corporate Personal Property Replacement Taxes 155
- Schedule of Grants 156
- Historical CPI% 157

Property Taxes: Rates, EAV, & Tax Burden 159
- Major Categories of EAV 163
- Equalized Assessed Valuation (EAV) 164
- Property Tax Rates and Collections 165
- Tax Rate Summary 166

Student Enrollment 167
- School District 200 Enrollment 168
- Historical Enrollment Data 169

Personnel Resources 171
- Personnel Position History 174

Bond Amortization Schedules 175
Outstanding Bonded Debt Schedule 179
Debt Service Schedule – 2006B School Capital Appreciation Bonds 181
Debt Service Schedule – 2013 Limited Life Safety School Bonds 182
Debt Service Schedule – 2018 Refunding School Bonds 183
Debt Service Schedule – 2021A Refunding School Bonds 184
Debt Service Schedule – 2021B Refunding School Bonds 185
Debt Service Schedule – 2023 Refunding School Bonds 186
Outstanding Installment Debt 187

Other Information 189
Ethnic Minority Percentage 190
Low Income Percentage 190
Limited English Proficient Percentage 190
Attendance Rate Percentage 191
Student Mobility Percentage 191
High School Graduation Rate 191
Average Class Size 192
Teachers with Masters & Above Percentage 192
Per Pupil Expenditure 192
Glossary 193

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INTRODUCTORY SECTION

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO.200
2025 – 2026 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
2025 – 2026 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

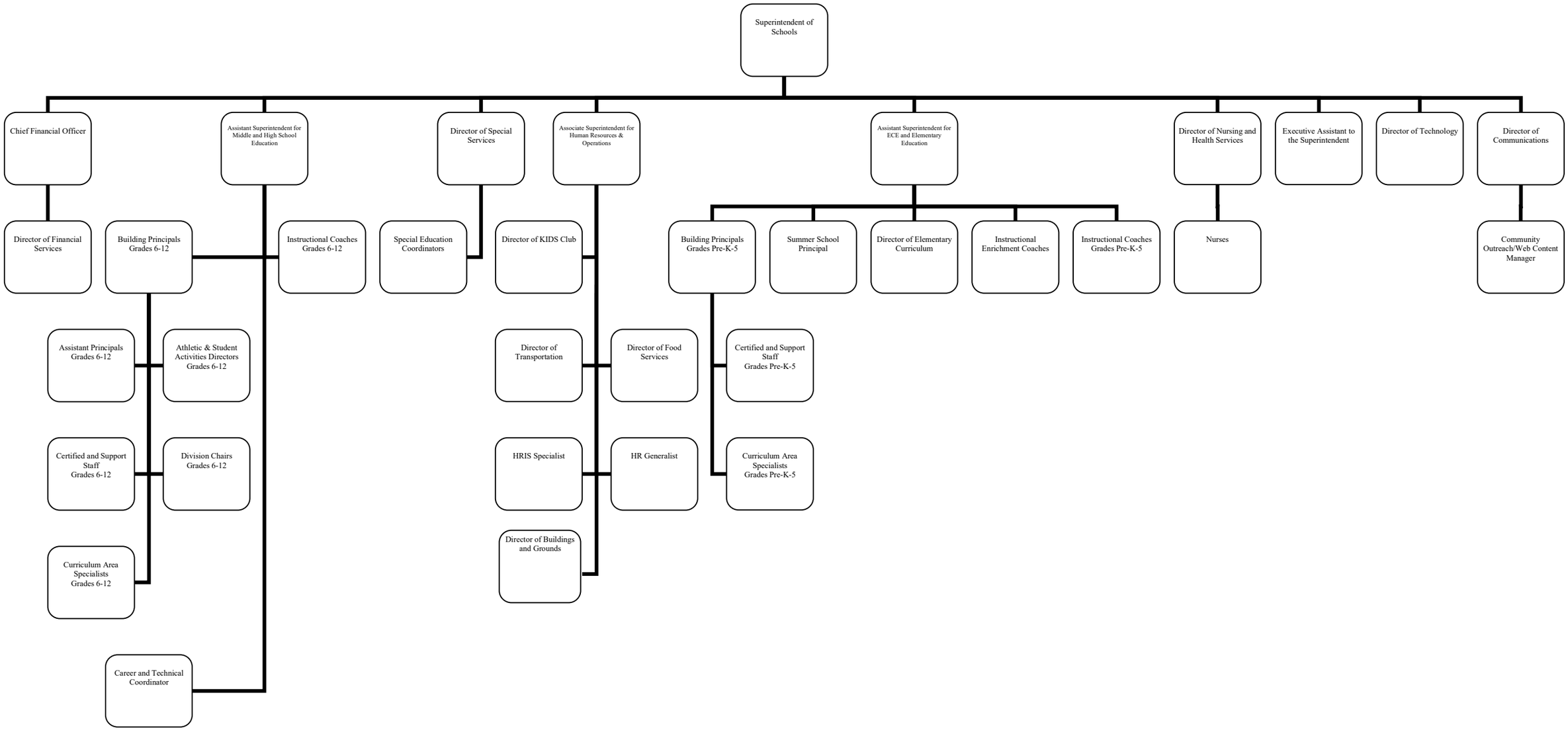
BUILDING PRINCIPALS

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

Amy Kroyer.....Director of Food Services
Paul Guza.....Director of Buildings & Grounds
Michael Freeman.....Director of Transportation

Woodstock Community Unit School District 200
Organizational Chart
2025-2026



July 2025

Woodstock District 200 Strategic Plan (2025-2026)

MISSION	Empower and inspire learners to strive for educational and personal excellence while becoming contributing members of society.
MOTTO	Changing the Future Through Education
CORE VALUES/ COMMITMENTS	We believe all students can learn and achieve personal success when provided high-quality instruction. *We will set high expectations for growth and achievement utilizing data to provide a flexible, engaging, and differentiated learning environment to support the skills necessary for academic and personal success.* We believe every student and all families benefit from an active partnership with the school community. *We will provide clear, transparent and frequent communication to foster collaboration and engagement with all families.* We believe partnerships with the community are mutually beneficial. *We will actively build collaborative community partnerships to enrich students' learning experiences.* We believe talented staff and educators are key to a positive and lasting impact on student outcomes. *We will recruit, develop and retain an effective, diverse workforce committed to collaboration and continuous improvement.* We believe that developing the social and emotional skills of students and staff promotes a healthy educational environment. *We will provide resources, build skills, and support mental health education so that our students and staff are able to self regulate, advocate and demonstrate respect for all members of the school community.* We believe the safety of our students and staff is paramount. *We will model, monitor and ensure that student and adult behaviors contribute to a safe, orderly and positive learning environment in secure facilities.* We believe sound fiscal management builds trust, respect and support. *We will be good stewards of our community resources and ensure sound business practices.*

GOAL ONE: Student Growth & Achievement
Propel student growth and achievement through innovative instruction and active engagement.
Strategy 1: We will provide a rigorous curriculum with clarity and consistency in all subject areas and utilize reliable assessment data and feedback to guide practice and instruction.
Strategy 2: We will provide differentiated instruction, interventions, and equip students with the necessary skills to meet each student's needs.

KEY INDICATORS	MEASURES
Student Growth **Grade Level Readiness**	The goal for the 2025-2026 school year is for the District to raise our percentage of students meeting or exceeding the state benchmark by 2% over the 2025-2026 school year. The District will report to the Board once scores are available on overall student performance compared to last school year.
Close Achievement Gaps	The percentage of Hispanic students in the 8th grade performing below their non-Hispanic peers as measured by the reading score on the District Growth Model will be less than it was when those same students were in 3rd grade.
Advanced Placement and Dual Credit Classes	The percentage of students (based on enrollment) who complete an Advanced Placement or Dual Credit class will increase by 2% during the 2025-2026 school year. The District will provide the Board with a report on the progress of the "12 in 200" initiative including the number of students graduating with 12 college credits.
College and Career Pathways	The District will establish and provide the Board with a report on current and new College and Career Pathways.

College and Career Grade Level Readiness Committee	The District will provide the Board with a report on the progress of the completion of the College and Career website.
Dual Degree Program	The District will provide the Board with a report on the progress of the Dual Degree Program, the number of graduates in the program, and the number of students enrolled in the program throughout both high schools.
Post High School Education Enrollment	The annual report on post-high school student pursuits will be published on the District website after a presentation to the Board of Education.
Artificial Intelligence Committee (AI)	The District will provide the Board with a report on the progress of the AI committee, AI professional development, and future AI plans.

GOAL TWO: Family/Community Engagement
Actively engage and support all families and the community.
Strategy 3: We will work with our families in a collaborative partnership to enable them to participate and be advocates for their student's learning from birth through high school.

KEY INDICATORS	MEASURES
Attendance	Each building will have a plan to work with chronically absent students to increase their school attendance.
Family Engagement in Education	During the 2025-2026 school year, each school will hold activities to engage parents in specific areas of student engagement, student achievement, and/or student social/emotional well-being.
Challenger Learning Center	During the 2025-2026 school year, the Board will be updated on the Challenger Learning Center and the District's long term plan for programming.
Family Satisfaction Survey	The 5 Essentials Survey will be administered to assess family satisfaction with District 200 during the 2025-2026 school year and results will be reported to the Board of Education.
Family Engagement Events	During the 2025-2026 school year, the District will host a community engagement event at various locations across the District.
Special Education Parent Collaboration Opportunity	Work with special education parents on the opportunities for parent and district collaboration opportunities.
Transportation Information System	The District will provide the Board with a report on the implementation and use of the "My Ride K12" transportation information system.

GOAL THREE: Learning Environment
Cultivate a safe environment for students and staff alike.
Strategy 4: We will take responsibility to ensure an emotionally and physically safe environment for our students and staff.

KEY INDICATORS	MEASURES
Safety	Each building will work with students on measures to increase the sense of student safety in each school.
Sustainability	Continue the Sustainability Committee and share with the Board an updated District 200 sustainability plan that will include all District 200 Schools. This committee will look at the practices of the District in regards to reducing our total plastic usage both in lunch and general purchasing and our use of local foods in our school lunches along with a follow up of the processes agreed upon with the waste and recycling provider.
Student Voice	Each building will conduct principal advisory committee meetings with students to give students a voice in the culture of the school.
Family Satisfaction Survey	The 5 Essentials Survey will be administered to assess family satisfaction with District 200 during the 2025-2026 school year and results will be reported to the Board of Education.
Student Satisfaction Survey	The 5 Essentials Survey will be administered to assess student satisfaction with District 200 during the 2025-2026 school year and results will be reported to the Board of Education.
Student Social Emotional Health	Students will be screened regarding their social-emotional health and results will be shared with the Board of Education.
Staff Wellness	During the 2025-2026 school year, workplace wellness programming will be provided to all staff.
10-Year Life Safety Review	The District will conduct a 10-Year Life Safety Review and share the results with the Board.

GOAL FOUR: Exemplary Employees
Foster a positive school community that attracts, develops and retains a diverse, high-quality staff.
Strategy 5: We will attract, retain, and empower a diverse, highly qualified staff to serve our students and our community.

KEY INDICATORS	MEASURES
Micro Credential	During the 2025-2026 school year the District will review the micro credentialing course offerings and identify areas to expand course opportunities for staff. The plan will be shared with the Board during the school year.
Staff Voice	The Superintendent will visit each building during the 2025-2026 school year to have dedicated time for staff to discuss district and building issues.
Staff Satisfaction	The 5 Essentials Survey will be administered to assess staff satisfaction with District 200 during the 2025-2026 school year and results will be reported to the Board of Education.
Staff Retention	A report will be given to the Board of Education on staff retention during the 2025-2026 school year to monitor ongoing staff retention.
Staff Demographics Including Diversity, Licensure, Endorsements, Professional Degrees	A report will be made to the Board of Education on the number of staff members who have professional degrees, licensure, and endorsements during the 2025-2026 school year.
Professional Development Evaluations	An evaluation tool for professional development activities will be given and the results reported to the Board of Education during the 2025-2026 school year.

GOAL FIVE: Essential Resources

Ensure effective stewardship of district financial and physical resources.

Strategy 6: We will be proactive in forecasting and allocating financial resources to ensure the best possible educational program for our students while being mindful of our taxpayers.

KEY INDICATORS	MEASURES
Audit Findings	Report audit findings to the Board of Education and any remedies to be implemented that are necessitated by the findings during the 2025-2026 school year.
Bond Rating	Maintain the S&P rating of AA with a stable outlook for the 2025-2026 school year as measured by S&P.
Expenditures to Revenue Ratio	Maintain a positive expenditure to revenue ratio for the 2025-2026 school year.
Reserves (Cash on Hand)	Maintain a minimum of 25% cash on hand for the 2025-2026 school year.
Illinois Recognition for Financial Reporting	Maintain the financial recognition status from ISBE and improve long term debt indicator during the 2025-2026 school year.
Percent of Long-Term Debt Remaining	Continue to systematically decrease the long term debt and not issue any new debt except in an emergency situation during the 2025-2026 school year.

THE DISTRICT ENTITY

Legal Autonomy

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

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

Fiscal Independence

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

District Size and Scope

District 200 is located in northeastern Illinois, approximately 65 miles northwest of Chicago. The District covers over 110 square miles and serves the City of Woodstock, Village of Wonder Lake, Village of Bull Valley, Village of Greenwood, and portions of unincorporated McHenry County. The largest population included in District 200's boundaries is the City of Woodstock, whose 2020 census population was 25,630 residents.

District 200 provides educational services for students in Pre-Kindergarten through age twenty-one. September 2nd enrollment is 53 students lower than last year. Although we continue the recovery from the 288-student decrease during COVID19 and remote learning for all students, we expect this number to increase noting that **these numbers are very preliminary as of the printing of this document**. Official enrollment will be available on October 1, 2025.

School	Grade Level	2024-2025	2025-26	Change
Clay Academy	1-12	61	65	4
Verda Dierzen Early Learning Ctr	PreK-K	676	672	(4)
Dean St. Elementary School	1-5	316	289	(27)
Mary Endres Elementary School	1-5	415	424	9
Greenwood Elementary School	1-5	280	294	14
Olson Elementary School	1-5	430	442	12
Prairiewood Elementary School	1-5	375	380	5
Westwood Elementary School	1-5	377	345	(32)
Creekside Middle School	6-8	750	740	(10)
Northwood Middle School	6-8	565	574	9
Woodstock High School	9-12	955	966	11
Woodstock North High School	9-12	917	874	(43)
Special Education	18-21 Learners	22	20	(2)
Outsourced/Early Intervention		40	41	1
Total Enrollment		**6,179**	**6,126**	**(53)**

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

District 200 began offering its Dual Language program in 2004. The Dual Language program integrates native English and native Spanish speaking students for academic instruction, which is presented in both languages. The goal of dual language is for students to become bi-lingual, bi-cultural, and bi-literate. In the 2015-16 school year, the first class of District students, who completed the dual language program, graduated. The Dual Language program serves over 2,650 students, or approximately 43% of the student population.

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

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

- All sixth, seventh, and eighth graders have begun using the *Collections Literacy Series* at the Middle School level. This program combines the study of literature with the development of reading skills. In the 2019-20 school year a supplemental writing program, *Units of Study* was integrated to provide added writing instruction throughout the course of the school year.

- At the high school level, the district continues to offer Advanced Placement (AP) and Dual Credit (DC) classes to all students while encouraging and supporting underrepresented students to take part in AP/DC coursework. Starting in the 2019-20 school year District 200 expanded the partnership with McHenry County College (MCC) to offer additional dual credit courses and began its first cohort of students in the Dual Degree Program. This program and the "12 in 200" initiative encourages students to earn college course credit through AP/DC courses while enrolled in high school. As of the 2025-26 school year, District 200 offers 31 AP courses and 41 DC courses.

- A new math curriculum called College Preparatory Mathematics (CPM) was adopted during the 2019-20 school year and implemented in Algebra and Geometry during the 2020-21 school year. This curriculum focuses on problem-based lessons structured around core ideas and develops strong math discourse during collaborative discussions. This program was rolled to Algebra II during the 2021-22 school year. In the 2022-23 school year, the CPM Algebra I curriculum was implemented into the Algebra I Block course.

- The implementation of the Everyone Reads Program for second and third graders reading at below grade level. Everyone Reads is a reading intervention held for one-hour after school four days per week to improve and strengthen reading skills.

- Elementary schools utilize Benchmark Advance as their digital literacy curriculum. A focus on phonics instruction at the K through 3rd grade levels was implemented for the 2020-21 school year, with interventions in place to support students not at grade level, including the Everyone Reads program.

- In 2021-22 District 200 implemented blended learning instruction in specific courses at each high school. Blended learning is a style of education that combines online and face-to-face instruction to allow students some control over the path, place, and pace of learning.

- In the middle/high schools new Blended Math courses for slightly below grade level students were implemented as supplementary math courses

- A social-emotional curriculum called Second Step is taught at all elementary schools. A social emotional curriculum called Character Strong is utilized at both middle schools. These curriculums helps to provide and create safe and supportive learning environments. For the 2023-24 school year, a bullying prevention curriculum has also been introduced at all levels.

- A new elementary math curriculum, Eureka Math^2, was implemented at all elementary schools beginning with school year 2023-24. The program is aligned with rigorous math standards and utilizes updated instructional practices for teaching math which encompasses computations, numeracy skills, and real-life modeling of math.

- Students in grades K-5 receive WIN (What I Need) time 30 minutes daily. Students receive intervention, enrichment, or challenge corps depending on their individual needs.

- In 2023-24, the high schools implemented a high school transition and mentoring program called LINK Crews. In 2024-25, the middle schools will implement a middle school transition and mentoring program called WEB (Where Everyone Belongs).

- A new college and career readiness software platform called SchooLinks was implemented in the 2023-24 school year. This program helps students and their families create individualized roadmaps to serve each student's unique skills, interests, and goals for the future.

- 2025-26 brings a new middle school science curriculum called Lab-Aids. I will be implemented in grades 6-8. This curriculum is a hands on inquiry based program aligned with the Next Generation Science Standards (NGSS).

BASIS OF ACCOUNTING FOR FINANCIAL REPORTING

Basis of Accounting

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

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

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

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

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

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

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

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

Fiduciary Fund Types

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

System of Classifying Revenues and Expenditures

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

Local: Property Taxes
Corporate Personal Property Replacement Taxes (CPPRT)
Tuition
Admissions/Fees
Interest
Food Services Sales

State: General State Aid/Evidence Based Funding
Special Education Categoricals (Reimbursements)
Grants

Federal: Grants

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

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

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

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

1000's – Salaries
2000's – Employee Benefits
3000's – Purchased Services
4000's – Supplies and Materials
5000's – Capital Equipment
6000's – Dues & Fees, Other
7000's – Transfers
8000's – Tuition

The District maintains fifteen individual, self-balancing funds. During the 2025-2026 fiscal year all of these funds will be utilized. The primary presentation of expenditures in this document is by function and/or object. Supplemental expenditure information is also presented throughout this document.

MANAGEMENT OF THE BUDGET

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

School districts in Illinois have a fiscal year of July 1 through June 30. **This means a budget which is prepared on a cash basis of accounting is to include the revenues and expenditures that are expected to occur from July 1 of one year through June 30th of the following year.** The 2025-2026 school year is referred to as fiscal year 2026 (FY26) because the fiscal year will end on June 30, 2026.

The preparation of a budget is ongoing and is not a static process. The closer the date comes to the point in time when the budget is finally adopted, per State law by September 30th, the more accurate the information can be. District 200 Board Policy controls the budget development process that begins in December the year prior to the September 30th adoption of a final budget. The 2025-26 preliminary budget began in December 2024 and was presented to the Board of Education in August 2025 for final adoption on September 23, 2025.

The following budget and fiscal management policies of the Board of Education guide the preparation and administration of the District's 2025-2026 budget.

Budget Management Policy

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

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

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

Budget Development Process

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

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

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

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

1. A Preliminary Budget – prepared and presented in the Spring.

2. A Tentative Budget – prepared and presented in August.

3. A Final Budget – prepared and presented in September.

2025-2026 BUDGET DEVELOPMENT CALENDAR		
DATE	**GROUP**	**PURPOSE**
11/12/24	BOE	Determine 2024 tax levy
12/10/24	BOE	Approve 2024 tax levy. Approve 2025-26 budget development calendar, budget parameters and assumptions for 2025-26 through 2027-28, and a resolution designating individuals responsible to prepare the tentative FY26 budget
08/12/25	BOE	Budget update on all funds and approve tentative budget, place budget on public display and schedule public hearing
08/20/25	Publication	Public notice for budget hearing at least 30 days prior to 9/23/25 Board meeting.
09/23/25	BOE	Discuss final budget, conduct public hearing, and approve final budget.

Budget Adoption Process

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

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

Budget Implementation

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

The Board of Education shall act on:

- All expenditures;
- All transfers from one fund to another; and
- All expenditures which are to be charged to a contingency account.

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

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

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

Capital Budget Development Process

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

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

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

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

- The District will coordinate development of all capital improvement budgets with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.

- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.

- The District will determine the least costly financing method for all new projects.

- The District will monitor monthly the financial activity of the capital projects comparing the budgeted funds to reduce cost overruns.

- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.

Accounting and Auditing

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

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

On an annual basis, the District will seek to receive a Certificate of Excellence in Financial Reporting from the Association of School Business Officials International. Thus far the District has received the Certificate of Excellence in Financial Reporting for the school years ending June 30, 2000 through June 30, 2024.

Debt Management Policies

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

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

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.

- The District will not use long-term debt for current operations.

- The District will meet all debt service obligations when due.

- The District will maintain communication with bond rating agencies regarding its financial condition and seek to obtain the most favorable rating.

- The District will follow a policy of full disclosure in every financial report and official statement.

- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

- The District will continually evaluate outstanding debt to determine if refunding of older issues would be more favorable.

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

Fund Balance and Reserves

To maintain and protect the long-term financial capacity of the district, the Board of Education will not adopt budgets where expenditures exceed the combination of revenues and fund balance. Board Policy 4:20 seeks to maintain year-end fund balances no less than the range of 20%-25% of the annual expenditures in each fund. As of July 1, 2025, the District has a fund balance of over $44 million in the three operating funds, the working cash fund, and the IMRF/Social Security funds (after early taxes are removed) resulting in a 42.9% fund balance to revenues ratio. The goal of the District is to avoid deficit spending and to maintain positive fund balances and reserves.

Personnel Budget

Approximately 87% of all 2025-2026 operating fund expenditures are attributable to employee salaries and benefits. The allocation of certificated teaching staff in schools is determined by trying to maintain the targets for class size at various grade levels as established by the Board of Education. The number of teacher associates is determined by program instructional needs and to meet Individualized Educational Plans (IEP) of special education students. Changes in staffing levels occur annually based upon student need, available funding, and curriculum and programmatic needs.

Revenue and Investments

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

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

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

- **Safety of Principal** – Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.

- **Liquidity** – The investment portfolio shall provide sufficient liquidity to pay district obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.

- **Rate of Return** – The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.

- **Diversification** – The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

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

Risk Management

District 200 has purchased insurance through risk pools. Risks covered include general liability, workers' compensation, and others. On July 1, 2001, the District joined the Collective Liability Insurance Cooperative (CLIC) for the District's property and casualty insurance, and educators' legal liability insurance coverage. CLIC was established in 1983 and is a cooperative specializing in school district risk management programs for 191 property/casualty members and 147 workers' compensation members.

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

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

Transfer of Funds

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

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

	ACTUAL 2022-23	Actual/EST 2023-24	Actual/EST 2024-25	PROJECTED 2025-26	PROJECTED 2026-27	PROJECTED 2027-28
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
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	3.88% reassess 1.3% growth 998,136,028 2021	7.95% reassess .97% growth 1,077,778,723 2022	10.24% reassess 1.33% growth 1,188,156,722 2023	9.59% reassess .94% growth 1,312,248,867 2024	2.0% reassess .75% growth 1,338,493,844 2025	2.0% reassess .75% growth 1,365,263,721 2026
3. Consumer Price Index used in tax cap formula	1.4% Calendar 1.1.2021	5.0% Calendar 1.1.2022	5.0% Calendar 1.1.2023	3.4% Calendar 1.1.24	2.1% Calendar 1.1.25	3.0% Calendar 1.1.26
4. Collection rate for taxes	99.7%	98.8%	99.3%	99.0%	99.3%	99.3%
5. Student enrollment Pre-K-12 (future year projections based on Forecast5 live births data)	6,232	6,176	6,222	6,150	6,147	6,140
6. Evidence Based Funding (formerly Gen State Aid)	$23,779,697	$26,365,954	$28,897,176	$29,475,120	$30,064,622	$30,665,914
7. Special Education & Transportation Categorical Aid	$3,802,378	$4,049,271	$5,262,211	$5,293,495	$5,346,430	$5,399,894
Special Education Private Facility Claim	$289,881	$197,259	$527,917	$533,196	$538,528	$543,913
Special Education Orphange Claim	$47,637	$121,663	$139,939	$120,000	$121,200	$122,412
Regular Transportation Claim	$3,000,000	$2,984,332	$3,632,678	$3,669,005	$3,705,695	$3,742,752
Special Education Transportation Claim	$464,860	$746,017	$961,677	$971,294	$981,007	$990,817
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
9. Changes in the premiums for employe insurance: Health Insurance Rates Dental Insurance Rates	 6.00% 0.00%	 5.00% 0.00%	 5.00% 0.00%	 5.00% 0.00%	 6.00% 2.00%	 6.00% 0.00%
10. Budget parameters and assumptions will change	Yes	Yes	Yes	Yes	Yes	Yes

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FINANCIAL SECTION

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

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ALL FUNDS

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

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 in order to standardize the reporting of information to the Illinois State Board of Education. Standardization of accounting and reporting facilitates the comparison between and among school districts in the state. These requirements make the accounting systems for schools unique and somewhat different from regular business accounting.

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

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

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

In order to provide more detail, control, and separation of data, District 200 further differentiates the Educational Fund into five additional funds for local accounting purposes. These four funds are combined into the Educational Fund when reporting information to the Illinois State Board of Education. District 200 uses Fund 12 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 11 to account for the newly required student Activity Funds of the district.

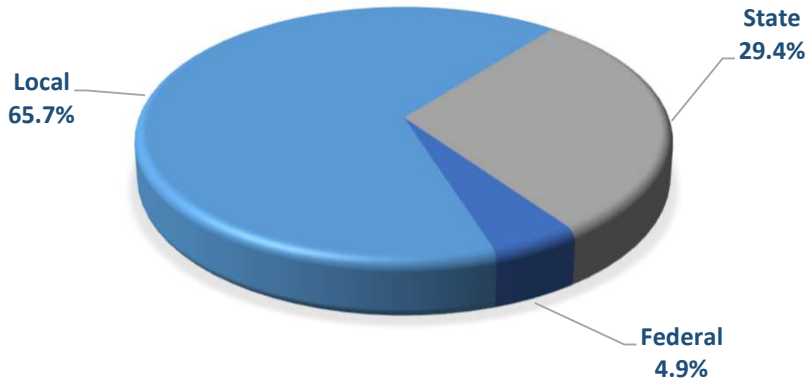
District 200 separates Fund 50 into two funds. This allows the district to account for all transactions associated with federally required payroll deductions for Social Security and Medicare separately from transactions associated with the Illinois Municipal Retirement Fund (IMRF), as per IMRF's recommendation.

District 200 uses Fund 61 to account for all transactions associated with Developer Impact Fees. This fund is combined with the Capital Projects Fund, Fund 60, for state reporting purposes and the official budget.

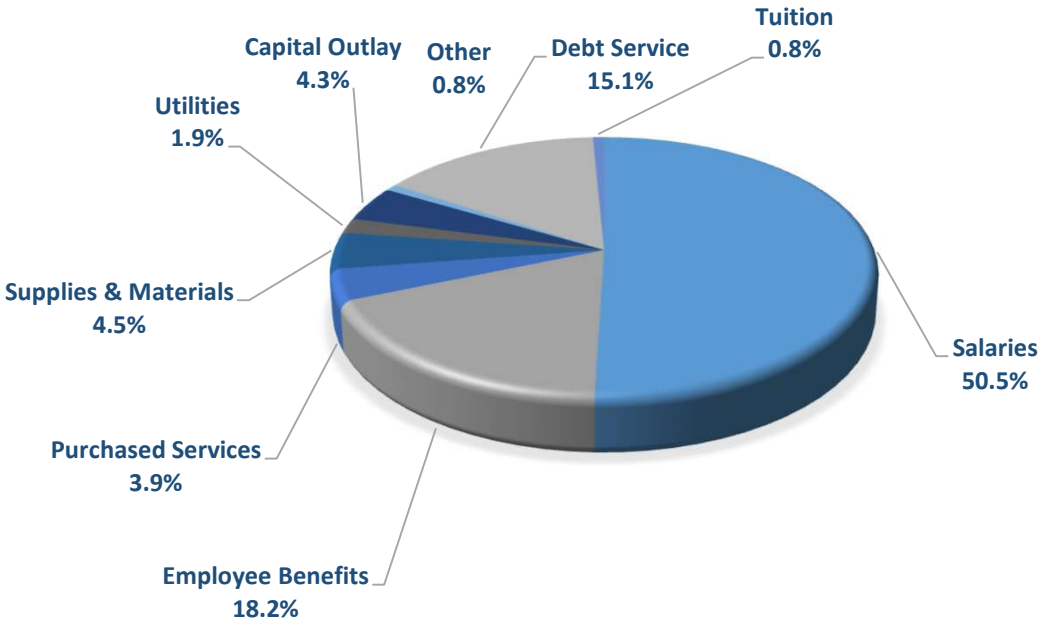
The definition and explanation of the funds are described at the beginning of each fund's financial data. In addition, charts indicating each funds' revenues, expenditures, and fund balances are included for the past four years and the current budget. These charts help to show financial trends and the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

ALL FUNDS COMBINED
2025 - 2026 BUDGET

TOTAL REVENUE $124,577,578



TOTAL EXPENDITURES $144,021,775



ALL FUNDS COMBINED

	2025-2026 BUDGET																	2024-25	
	10 EDUCATION FUND	12 FOOD SERV FUND	*14 GRANTS FUND*	16 KIDS CLUB FUND	17 CHALLENGER FUND	11 ACTIVITY FDS Fund	20 OP & MAINT FUND	30 DEBT SERV Fund	40 TRANS FUND	50 IMRF Fund	51 SS/MED FUND	60 CAP PROJ Fund	61 DEV IMPACT Fund	70 WRKG CASH FUND	80 TORT IMM Fund	90 LIFE SAFE FUND	TOTAL	TOTAL BUDGET	% OF CHANGE
REVENUES:																			
Local:																			
Property Taxes	47,905,004	-	-	-	-	-	7,780,900	7,992,572	1,961,145	1,149,225	1,810,900	-	-	248,750	1,122,607	1,094,500	71,065,603	68,373,959	3.94%
CPPRT	300,000	-	-	-	-	-	200,000	250,000	-	38,888	11,112	-	-	-		-	800,000	1,400,000	-42.86%
Tuition	3,130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,130,000	3,130,000	0.00%
Interest	1,750,000	-	-	-	-	-	160,000	127,000	85,000	20,000	25,000	12,000	8,000	75,000	2,000	15,000	2,279,000	2,523,000	-9.67%
Activities	203,000	-	-	-	134,840	-	-	-	-	-	-	-	-	-	-	-	337,840	375,840	-10.11%
Fees	665,500	-	-	490,000	-	-	34,535	-	30,000	-	-	-	5,000	-	-	-	1,225,035	1,398,445	-12.40%
Food Service Sales	-	1,054,657	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,054,657	978,699	7.76%
Building Rentals	-	-	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-	45,000	22,000	104.55%
Other	161,500	255,000	61,725	-	-	1,200,000	189,000	-	45,000	-	-	-	-	-	-	-	1,912,225	2,010,579	-4.89%
Total Local	54,115,004	1,309,657	61,725	490,000	134,840	1,200,000	8,409,435	8,369,572	2,121,145	1,208,113	1,847,012	12,000	13,000	323,750	1,124,607	1,109,500	81,849,359	80,212,522	2.04%
State:																			
General State Aid	28,197,176	-	-	-	-	-	700,000	-	-	-	-	-	-	-	-	-	28,897,176	26,352,085	9.66%
Categoricals	511,137	-	-	-	-	-	95,000	-	3,701,000	-	-	-	-	-	-	-	4,307,137	4,381,152	-1.69%
Grants/State Reimbursements	-	18,234	3,245,455	200,000	-	-	-	-	-	-	-	-	-	-	-	-	3,463,689	3,537,953	-2.10%
Total State	28,708,313	18,234	3,245,455	200,000	-	-	795,000	-	3,701,000	-	-	-	-	-	-	-	36,668,002	34,271,190	6.99%
Federal:																			
Grants/Fed Reimbursements	968,462	1,598,935	3,492,820	-	-	-	-	-	-	-	-	-	-	-	-	-	6,060,217	7,239,093	-16.28%
Total Federal	968,462	1,598,935	3,492,820	-	-	-	-	-	-	-	-	-	-	-	-	-	6,060,217	7,239,093	-16.28%
TOTAL REVENUES	**83,791,779**	**2,926,826**	**6,800,000**	**690,000**	**134,840**	**1,200,000**	**9,204,435**	**8,369,572**	**5,822,145**	**1,208,113**	**1,847,012**	**12,000**	**13,000**	**323,750**	**1,124,607**	**1,109,500**	**124,577,578**	**121,722,805**	**2.35%**
EXPENDITURES:																			
Salaries	59,968,750	1,345,400	3,547,380	424,208	83,804	-	3,424,332	-	3,911,259	-	-	-	-	-	-	-	72,705,132	68,544,895	6.07%
Employee Benefits	18,496,499	363,844	1,591,240	190,544	6,411	-	902,539	-	796,798	1,718,997	2,199,471	-	-	-	-	-	26,266,343	24,896,357	5.50%
Purchased Services	1,944,990	24,400	207,843	32,601	13,625	500,000	898,459	8,000	851,000	-	-	-	-	-	1,188,573	-	5,669,491	5,709,034	-0.69%
Supplies & Materials	2,188,024	1,069,101	544,215	35,400	5,000	600,000	725,270	-	1,365,500	-	-	-	-	-	-	-	6,532,510	6,773,963	-3.56%
Utilities	-	-	-	-	-	-	2,698,726	-	-	-	-	-	-	-	-	-	2,698,726	2,517,895	7.18%
Capital Outlay	105,681	120,000	871,509	-	5,000	100,000	552,725	-	451,500	-	-	2,936,146	-	-	-	1,109,500	6,252,061	7,776,379	-19.60%
Other	288,955	4,081	37,813	200	21,000	-	2,384	22,448,200	1,000	-	-	-	-	-	-	-	22,803,633	22,184,157	2.79%
Tuition	1,082,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,082,000	1,057,000	2.37%
TOTAL EXPENDITURES	**84,074,899**	**2,926,826**	**6,800,000**	**682,953**	**134,840**	**1,200,000**	**9,204,434**	**22,456,200**	**7,377,057**	**1,718,997**	**2,199,471**	**2,936,146**	**-**	**-**	**1,188,573**	**1,109,500**	**144,009,895**	**139,459,680**	**3.26%**
REVENUES OVER/(UNDER) EXPENDITURES	**(283,120)**	**0**	**-**	**7,047**	**(0)**	**-**	**0**	**(14,086,628)**	**(1,554,912)**	**(510,884)**	**(352,459)**	**(2,924,146)**	**13,000**	**323,750**	**(63,966)**	**-**	**(19,432,317)**	**(17,736,875)**	
OTHER FINANCING SOURCES (USES):																			
Transfers In								14,086,628				-					14,086,628	14,273,337	
Transfers Out	(13,836,628)						-						(250,000)				(14,086,628)	(14,273,337)	
TOTAL OTHER FIN SOURCES	**(13,836,628)**	**-**	**-**	**-**	**-**	**-**	**-**	**14,086,628**	**-**	**-**	**-**	**-**	**(250,000)**	**-**	**-**	**-**	**-**	**-**	
NET CHANGE IN FUND BAL	**(14,119,748)**	**0**	**-**	**7,047**	**(0)**	**-**	**0**	**-**	**(1,554,912)**	**(510,884)**	**(352,459)**	**(2,924,146)**	**(237,000)**	**323,750**	**(63,966)**	**-**	**(19,432,317)**	**(17,736,874)**	
BEGINNING FUND BALANCE	**57,280,048**	**85,957**	***(561,724)***	**511,486**	**(10,246)**	**1,078,776**	**7,316,601**	**5,067,847**	**3,650,817**	**740,033**	**1,187,963**	**3,913,752**	**249,501**	**6,352,184**	**741,543**	**1,391,534**	**88,996,073**	**91,754,757**	
ENDING FUND BALANCE	**43,160,300**	**85,957**	***(561,724)***	**518,533**	**(10,246)**	**1,078,776**	**7,316,601**	**5,067,847**	**2,095,905**	**229,150**	**835,504**	**989,606**	**12,501**	**6,675,934**	**677,577**	**1,391,534**	**69,563,756**	**74,017,883**	
LESS EARLY TAXES	**(25,365,004)**	**-**	**-**	**-**	**-**	**-**	**(4,098,036)**	**(4,121,187)**	**(1,032,891)**	**(605,279)**	**(953,782)**	**-**	**-**	**(131,036)**	**(591,237)**	**(576,444)**	**(37,474,896)**	**(35,529,310)**	
ADJ ENDING FUND BAL	**17,795,296**	**85,957**	***(561,724)***	**518,533**	**(10,246)**	**1,078,776**	**3,218,565**	**946,661**	**1,063,014**	**(376,130)**	**(118,277)**	**989,606**	**12,501**	**6,544,898**	**86,340**	**815,091**	**32,088,860**	**38,488,573**	
% of Fund Bal to Total Exp	21.2%	2.9%	*-8.3%*	75.9%	-7.6%	89.9%	35.0%	4.2%	14.4%	-21.9%	-5.4%	-	-	-	7.3%	73.5%	22.3%	27.6%	
ınd Bal to Total Exp-All Ed Fds	19.8%																		

FY26 Budget Changes Over FY25 Budget

Revenues

Increased Property Tax	$2.3 million
Increased General State Aid	$2.5 million
Decreased Interest Income	($0.3) million
Decreased CPPRT	($0.6) million

Expenses

Increased salaries	$3.9 million
Increased EE Benefits	$1.1 million
Increased Debt Service (use Fund balance)	$0.8 million

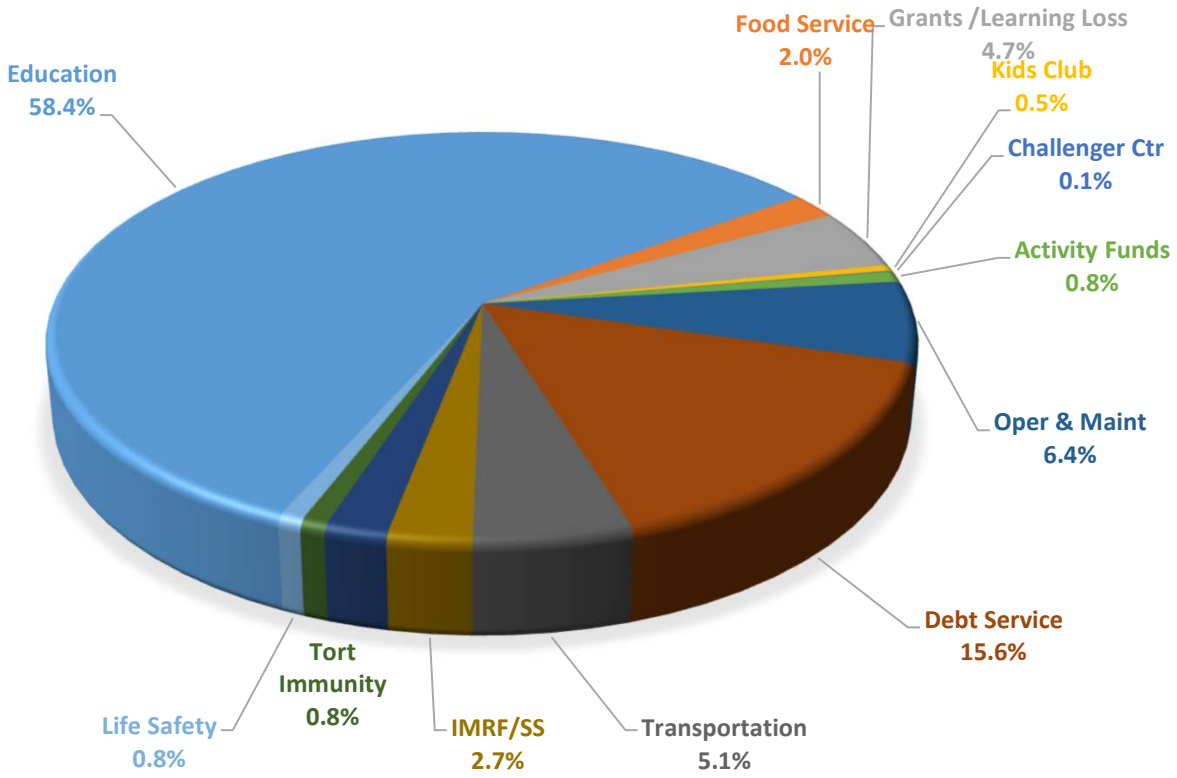
Abate $14.5 million in Debt Service and levy remaing $8 million.

Looking Forward:

FY25 Levy with reduced Debt Service payment $5.7 million

No abatement necessary as debt service is less than historical abatement.

EXPENDITURES BY FUND
2025-26 BUDGET



	Budget	Budget	Increase / (Decrease)	
	2024-25	2025-26	Amount	%
Education	79,614,807	84,074,899	4,460,092	5.6%
Food Service	2,345,466	2,926,826	581,360	24.8%
Grants	8,500,000	6,800,000	(1,700,000)	-20.0%
Kids Club	677,682	682,953	5,271	0.8%
Challenger Ctr	134,840	134,840	0	0.0%
Activity Funds	1,276,798	1,200,000	(76,798)	-6.0%
Oper & Maint	9,066,286	9,204,434	138,148	1.5%
Debt Service	21,688,950	22,456,200	767,250	3.5%
Transportation	6,939,562	7,377,057	437,495	6.3%
IMRF/Soc Sec	3,432,176	3,918,468	486,292	14.2%
Capital Projects	3,200,000	2,936,146	(263,854)	0.0%
Tort Immunity	1,043,102	1,188,573	145,471	13.9%
Life Safety	1,540,011	1,109,500	(430,511)	-28.0%
	139,459,680	144,009,895	4,550,215	3.26%

WOODSTOCK CUSD NO. 200

JULY 1, 2025 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
7/1/24 Beg Fund Balance	61,692,398	125,465	(1,769,034)	268,222	(68,901)	1,040,439	6,878,444	4,806,071	4,575,383	1,180,165	1,423,494	3,016,854	481,086	5,909,825	673,997	1,520,850	91,754,756
Revenues	84,361,697	2,624,450	8,313,416	796,891	179,144	1,546,384	9,551,007	21,943,116	5,858,167	1,269,324	1,873,749	1,104,657	18,415	442,360	1,078,050	1,095,233	142,056,060
Expenditures	(88,774,045)	(2,663,960)	(7,106,105)	(553,627)	(120,491)	(1,508,047)	(9,112,849)	(21,681,340)	(6,782,733)	(1,709,455)	(2,109,280)	(207,759)	(250,000)	-	(1,010,504)	(1,224,548)	(144,814,743)
6/30/25 End Fund Balance	57,280,050	85,956	(561,723)	511,486	(10,248)	1,078,776	7,316,602	5,067,847	3,650,817	740,034	1,187,963	3,913,752	249,501	6,352,185	741,543	1,391,534	88,996,073
Less Early Taxes	(25,365,004)	-	-	-	-	-	(4,098,036)	(4,192,314)	(1,032,891)	(605,279)	(953,782)			(131,036)	(591,237)	(576,444)	(37,546,023)
6/30/25 Adj Fund Balance	**31,915,046**	**85,956**	**(561,723)**	**511,486**	**(10,248)**	**1,078,776**	**3,218,566**	**875,533**	**2,617,926**	**134,754**	**234,181**	**3,913,752**	**249,501**	**6,221,149**	**150,306**	**815,090**	**51,450,051**
	(0.360)						(0.353)		(0.386)								(0.355)

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 2024 tax levy, payable in 2025 (usually two installments due in June and September), is used to fund the 2025-26 school year. If any taxes are received prior to the beginning of the 2025-26 school year (July 1, 2025), 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.

Operating Fund Balance	80,284,361
Operating Rev	115,091,061
Operating Expenditures	(118,932,545)
% of Operating Cash on Hand	67.5%

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OPERATING FUNDS
Educational, Operations & Maintenance, Transportation
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

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

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

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

The 2025-26 Operating Funds' revenue budget totals $98,818,359 and the expenditure budget totals $100,668,271. The majority of its revenues come from local sources, 65.4%, (primarily property taxes) with approximately 33.6% coming from State sources and the balance coming from Federal sources. The greatest expenditure in the Operating Funds is for salaries and benefits of all the staff that make up the three funds. Salaries and benefits comprise over 86.9% of the total expenditure budget. The remaining 13.1% pays for purchased services, supplies and materials, utilities, capital equipment needs, and tuition costs.

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

For the 2025-26 school year the expected EBF budget amount is $28,897,176 of which the Operations & Maintenance Fund receives $700,000 and the Educational Fund receives the balance. This amount is significantly more from the State of Illinois than seen in past years because the new EBF combines General State Aid, the Bilingual Grant, Special Ed Personnel Reimbursement, Special Ed Funding for Children Requiring Special Education Services Reimbursement, and the Special Ed Summer School Claim into one amount.

The fund balance of the three operating funds on June 30, 2025 was $68,247,469 before early taxes are backed out. Of these funds, only $366,863 is classified as nonspendable. This is the amount that the district has expended on the high school building trades vocational program. After two years of hard work, students completed one house in spring 2025. The house sold in August 2025. The students are now in the process of constructing a new house which is expected to be completed in spring 2027. This house is being built on a district owned lot. All remaining funds in the Educational Fund, the Operations & Maintenance Fund and the Transportation Fund are classified as unrestricted.

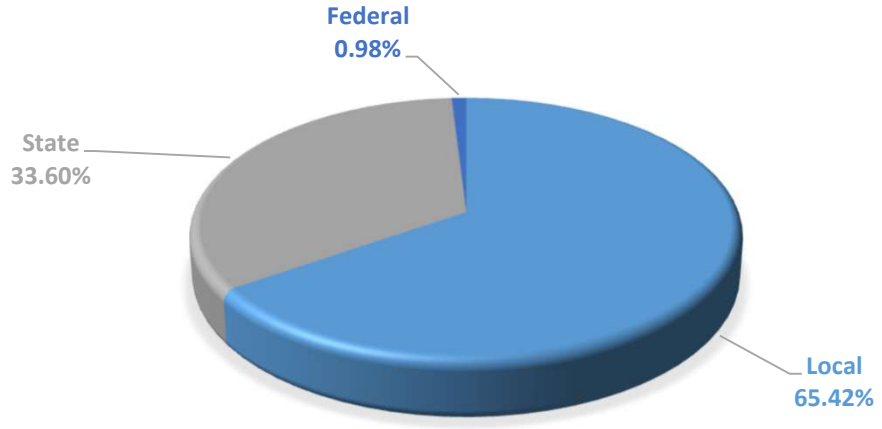
2025-26 BUDGET

FOR THE THREE OPERATING FUNDS

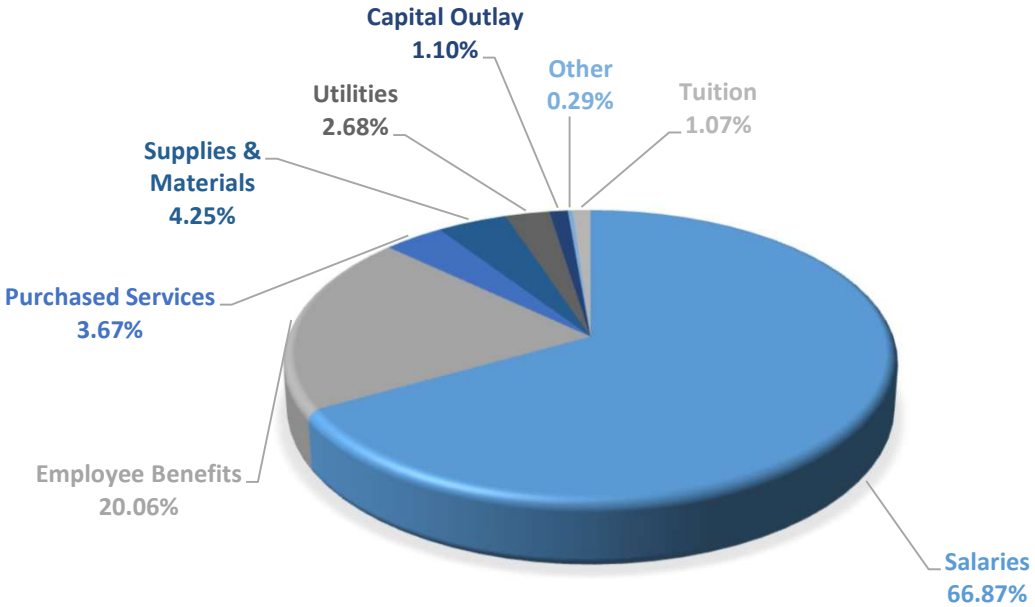
EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND

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

TOTAL REVENUE $98,818,359



TOTAL EXPENDITURES $100,656,391



2025-26 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	Transporta-tion Fund	% of Total	Total Operating Funds	% of Total	2024-25 Total Operating Funds Bud	% of Change
REVENUES:										
Local:										
Property Taxes	$ 47,905,004	57.17%	$ 7,780,900	84.53%	$ 1,961,145	33.68%	$ 57,647,049	58.34%	$ 55,317,529	4.21%
CPPRT	300,000	0.36%	200,000	2.17%	0	0.00%	500,000	0.51%	800,000	-37.50%
Tuition	3,130,000	3.74%	0	0.00%	0	0.00%	3,130,000	3.17%	3,130,000	0.00%
Interest	1,750,000	2.09%	160,000	1.74%	85,000	1.46%	1,995,000	2.02%	2,239,000	-10.90%
Admission	203,000	0.24%	0	0.00%	0	0.00%	203,000	0.21%	241,000	-15.77%
Fees	665,500	0.79%	34,535	0.38%	30,000	0.52%	730,035	0.74%	663,096	10.09%
Building Rentals	0	0.00%	45,000	0.49%	0	0.00%	45,000	0.05%	22,000	104.55%
Other	161,500	0.19%	189,000	2.05%	45,000	0.77%	395,500	0.40%	671,500	-41.10%
Total Local	54,115,004	64.58%	8,409,435	91.36%	2,121,145	36.43%	64,645,584	65.42%	63,084,125	2.48%
State:										
General State Aid	28,197,176	33.65%	700,000	7.61%	0	0.00%	28,897,176	29.24%	26,352,085	9.66%
Categoricals	511,137	0.61%	95,000	1.03%	3,701,000	63.57%	4,307,137	4.36%	4,381,152	-1.69%
Total State	28,708,313	34.26%	795,000	8.64%	3,701,000	63.57%	33,204,313	33.60%	30,733,237	8.04%
Federal:										
Grants	968,462	1.16%	0	0.00%	0	0.00%	968,462	0.98%	773,134	25.26%
Total Federal	968,462	1.16%	0	0.00%	0	0.00%	968,462	0.98%	773,134	25.26%
TOTAL REVENUES	**83,791,779**	**100.00%**	**9,204,435**	**100.00%**	**5,822,145**	**100.00%**	**98,818,359**	**100.00%**	**94,590,496**	**4.47%**
EXPENDITURES:										
Salaries	59,968,750	71.33%	3,424,332	37.20%	3,911,259	53.02%	67,304,340	66.87%	63,134,356	6.60%
Employee Benefits	18,496,499	22.00%	902,539	9.81%	796,798	10.80%	20,195,836	20.06%	19,712,079	2.45%
Purchased Services	1,944,990	2.31%	898,459	9.76%	851,000	11.54%	3,694,449	3.67%	3,582,435	3.13%
Supplies & Materials	2,188,024	2.60%	725,270	7.88%	1,365,500	18.51%	4,278,794	4.25%	3,712,391	15.26%
Utilities	0	0.00%	2,698,726	29.32%	0	0.00%	2,698,726	2.68%	2,517,895	7.18%
Capital Outlay	105,681	0.13%	552,725	6.00%	451,500	6.12%	1,109,906	1.10%	1,556,161	-28.68%
Other	288,955	0.34%	2,384	0.03%	1,000	0.01%	292,339	0.29%	348,338	-16.08%
Tuition	1,082,000	1.29%	0	0.00%	0	0.00%	1,082,000	1.07%	1,057,000	2.37%
TOTAL EXPENDITURES	**84,074,899**	**100.00%**	**9,204,434**	**100.00%**	**7,377,057**	**100.00%**	**100,656,391**	**100.00%**	**95,620,655**	**5.27%**
REVENUES OVER/(UNDER) EXPENDITURES	(283,120)		0		(1,554,912)		(1,838,032)		(1,030,159)	
OTHER FINANCING SOURCES (USES):										
Transfers In	-		-		-		-		-	
Transfers Out	(13,836,628)		-		-		(13,836,628)		(14,023,337)	
TOTAL	(13,836,628)		-		-		(13,836,628)		(14,023,337)	
NET CHANGE IN FUND BALANCE	**(14,119,748)**		**0**		**(1,554,912)**		**(15,674,660)**		**(15,053,496)**	
BEGINNING FUND BALANCE	**57,280,048**		**7,316,601**		**3,650,817**		**68,247,466**		**73,146,225**	
ENDING FUND BALANCE	**43,160,300**		**7,316,601**		**2,095,905**		**52,572,807**		**58,092,729**	
LESS EARLY TAXES	**(25,365,004)**		**(4,098,036)**		**(1,032,891)**		**(30,495,931)**		**(28,734,116)**	
ADJ ENDING FUND BALANCE	**17,795,296**		**3,218,565**		**1,063,014**		**22,076,876**	21.9%	**29,358,613**	30.7%

EDUCATIONAL FUND, OPERATIONS & MAINTENANCE FUND, & TRANSPORTATION FUND
2025-26 BUDGET
FOR THE THREE OPERATING FUNDS
(Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)

	Educational Fund	% of Total	Oper & Maint Fund	% of Total	Transporta-tion Fund	% of Total	Total Operating Funds	% of Total	2024-25 Total Operat-ing Funds Bud	% of Change
REVENUES:										
Local:										
Property Taxes	47,905,004	50.14%	7,780,900	84.53%	1,961,145	33.68%	57,647,049	52.14%	55,317,529	4.21%
CPPRT	300,000	0.31%	200,000	2.17%	0	0.00%	500,000	0.45%	800,000	-37.50%
Tuition	3,130,000	3.28%	0	0.00%	0	0.00%	3,130,000	2.83%	3,130,000	0.00%
Interest	1,750,000	1.83%	160,000	1.74%	85,000	1.46%	1,995,000	1.80%	2,239,000	-10.90%
Activities	203,000	0.21%	0	0.00%	0	0.00%	203,000	0.18%	241,000	-15.77%
Fees	1,290,340	1.35%	34,535	0.38%	30,000	0.52%	1,354,875	1.23%	1,283,285	5.58%
Food Service Sales	1,054,657	1.10%		0.00%		0.00%	1,054,657	0.95%	978,699	7.76%
Building Rentals	1,678,225	1.76%	45,000	0.49%	0	0.00%	1,723,225	1.56%	1,807,579	-4.67%
Other	0	0.00%	189,000	2.05%	45,000	0.77%	234,000	0.21%	225,000	4.00%
Total Local	57,311,226	59.98%	8,409,435	91.36%	2,121,145	36.43%	67,841,806	61.36%	66,022,092	2.76%
State:										
General State Aid	28,197,176	29.51%	700,000	7.61%	0	0.00%	28,897,176	26.13%	26,352,085	9.66%
Categoricals	511,137	0.53%	95,000	1.03%	3,701,000	63.57%	4,307,137	3.90%	4,381,152	-1.69%
Grants/Reimbursements	3,463,689	3.63%	-	0.00%	-	0.00%	3,463,689	3.13%	3,537,953	-2.10%
Total State	32,172,002	33.67%	795,000	8.64%	3,701,000	63.57%	36,668,002	33.16%	34,271,190	6.99%
Federal:										
Grants/Reimbursements	6,060,217	6.34%	-	0.00%	-	0.00%	6,060,217	5.48%	7,239,093	-16.28%
Total Federal	6,060,217	6.34%	-	0.00%	-	0.00%	6,060,217	5.48%	7,239,093	-16.28%
TOTAL REVENUES	**95,543,445**	**100.00%**	**9,204,435**	**100.00%**	**5,822,145**	**100.00%**	**110,570,025**	**100.00%**	**107,532,375**	**2.82%**
EXPENDITURES:										
Salaries	65,369,542	68.22%	3,424,332	37.20%	3,911,259	53.02%	72,705,133	64.68%	68,544,895	6.07%
Employee Benefits	20,648,538	21.55%	902,539	9.81%	796,798	10.80%	22,347,875	19.88%	21,464,181	4.12%
Purchased Services	2,723,459	2.84%	898,459	9.76%	851,000	11.54%	4,472,918	3.98%	4,555,932	-1.82%
Supplies & Materials	4,441,740	4.64%	725,270	7.88%	1,365,500	18.51%	6,532,510	5.81%	6,773,963	-3.56%
Utilities	0	0.00%	2,698,726	29.32%	0	0.00%	2,698,726	2.40%	2,517,895	7.18%
Capital Outlay	1,202,190	1.25%	552,725	6.00%	451,500	6.12%	2,206,415	1.96%	3,136,368	-29.65%
Other	352,049	0.37%	2,384	0.03%	1,000	0.01%	355,433	0.32%	505,207	-29.65%
Tuition	1,082,000	1.13%	0	0.00%	0	0.00%	1,082,000	0.96%	1,057,000	2.37%
TOTAL EXPENDITURES	**95,819,518**	**100.00%**	**9,204,435**	**100.00%**	**7,377,057**	**100.00%**	**112,401,009**	**100.00%**	**108,555,441**	**3.54%**
REVENUES OVER/(UNDER) EXPENDITURES	(276,072)		-		(1,554,912)		(1,830,984)		(1,023,066)	
OTHER FINANCING SOURCES (USES):										
Transfers In	-		-		-		-		-	
Transfers Out	(13,836,628)		-		-		(13,836,628)		(14,023,337)	
TOTAL	(13,836,628)		-		-		(13,836,628)		(14,023,337)	
NET CHANGE IN FUND BALANCE	**(14,112,700)**		**-**		**(1,554,912)**		**(15,667,612)**		**(15,046,403)**	
BEGINNING FUND BALANCE	**58,384,297**		**7,316,601**		**3,650,817**		**69,351,715**		**72,742,418**	
ENDING FUND BALANCE	**44,271,596**		**7,316,601**		**2,095,905**		**53,684,102**		**57,696,015**	
LESS EARLY TAXES	**(25,365,004)**		**(4,098,036)**		**(1,032,891)**		**(30,495,931)**		**(28,734,116)**	
ADJ ENDING FUND BALANCE	**18,906,592**		**3,218,565**		**1,063,014**		**23,188,172**	20.6%	**28,961,899**	26.7%

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EDUCATIONAL FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

EDUCATIONAL FUND

The greatest variety and the largest volume of transactions are recorded in the Educational Fund. The Educational Fund expenditure budget for the 2025-26 school year is $84.1 million and covers transactions that are not specifically covered in other funds. The Educational Fund pays the salaries and benefits of all educational professional and support staff. Some of the positions covered are:

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

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

The majority of the district's revenue is also recorded in the Educational Fund. For the 2025-26 school year the Educational Fund's revenue are $295,000 less than expenditures. This reflects the conservative estimates for revenues and expenses. However, historically, actual revenues have exceeded expenses. The fund will be monitored closely throughout the year. There is also a planned transfer out of the Educational Fund into the Debt Service Fund of $13,836,628. This transfer results in a projected decrease in the Educational Fund's ending balance of $14.1 million. Nonetheless, ending fund balance at June 30, 2026, is projected to exceed the Board policy of 25% of expenditures.

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

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

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

- Spending less than anticipated
- Receiving State payments on time
- The new Illinois Evidence-Based Funding formula which has increased the district's state allocation each year,
- Increases in federal revenues from e-rate, Medicaid, and room and board reimbursement
- Better than expected property tax collection rates
- Improved return on investments

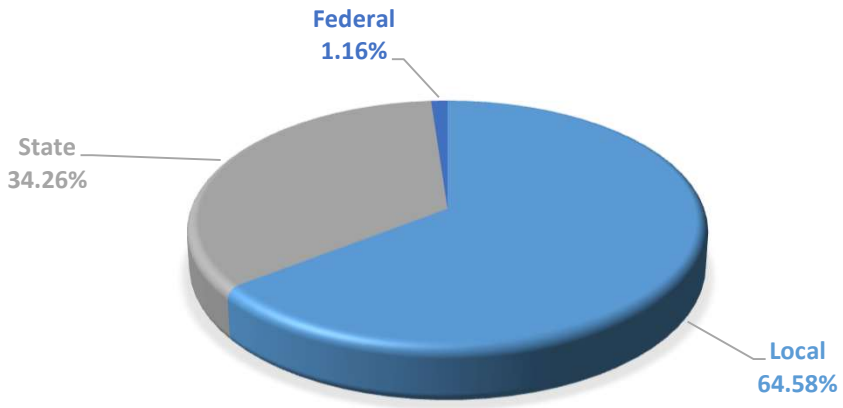
For the 2025-26 school year the Educational Fund budget shows revenues less than expenditures by $295,000. However, once a transfer of $13,836,628 to the Debt Service Fund is realized the budget will utilize $14,131,628 of reserves. The transfer to the Debt Service Fund was approved by the Board of Education in December 2024 at levy adoption time in order to abate tax revenues for the payment of the Series 2006B bond payment and lower the district's overall tax rate.

Total revenues for 2025-26 are up 4.9% over last year's budget primarily from increased property tax revenues, improved return on investments, and increased general state aid. The property tax levy was increased in the Educational Fund to cover contractual obligations for salaries and wages. Expenditures are 5.6% more than last year's budget and this increase can primarily be attributed to contractual salary increases and related benefits. Salary increases are based upon negotiated contracts with all employee groups.

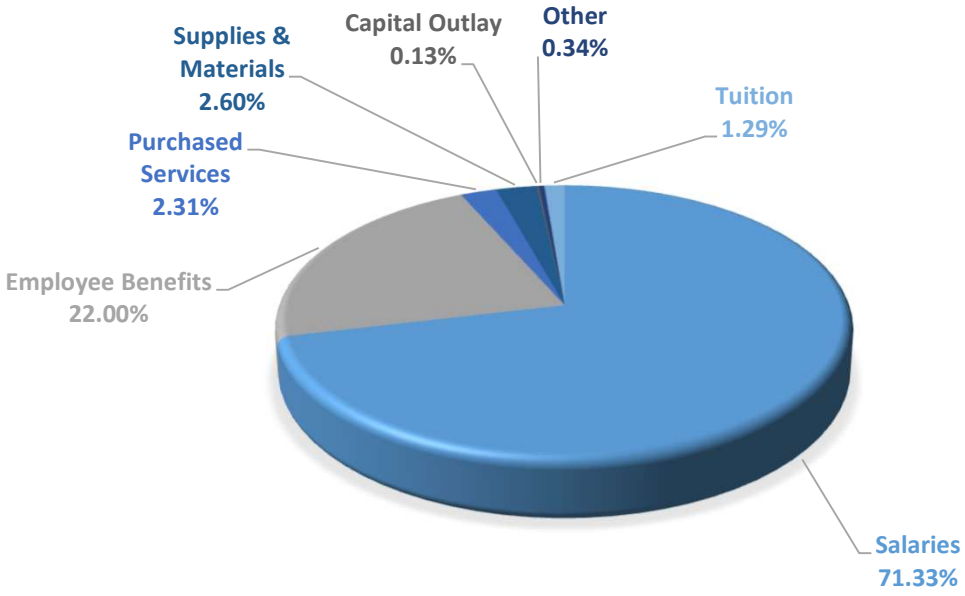
The District is starting the 2025-26 school year with $31.9 million in reserves in the Educational Fund, after backing out early taxes. With the change in the General State Aid funding formula to the Evidence Based Funding Model, and the new formula's inclusion of most of the mandated categorical revenues, State revenues have become more predictable compared to previous years therefore allowing the District to stabilize reserve balances.

EDUCATIONAL FUND
2025-26 BUDGET
(Excluding Food Service, Grants, Kids Club, Challenger Ctr & Activity Funds)

TOTAL REVENUE 83,791,779



TOTAL EXPENDITURES 84,074,899



WOODSTOCK CUSD NO. 200
2025-26 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 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Property Taxes	41,453,217	42,894,528	44,748,201	47,662,535	47,905,004	3,156,803	0.5%
CPPRT	1,274,365	1,089,158	300,003	192,705	300,000	107,295	55.7%
Tuition	2,448,115	2,422,094	2,060,482	2,595,020	3,130,000	534,980	20.6%
Interest	41,526	1,353,614	2,464,013	2,367,283	1,750,000	(617,283)	-26.1%
Pupil Activities	239,394	206,253	222,311	202,524	203,000	476	0.2%
Fees	693,765	557,984	734,216	667,424	665,500	(1,924)	-0.3%
Other	1,147,666	489,113	455,978	233,253	161,500	(71,753)	-30.8%
Total Local	47,298,049	49,012,744	50,985,204	53,920,744	54,115,004	3,108,594	0.4%
State:							
General State Aid	21,392,097	22,940,697	25,665,954	28,210,969	28,197,176	2,531,222	0.0%
Categoricals	312,332	396,499	730,088	521,131	511,137	(218,951)	-1.9%
Total State	21,704,429	23,337,196	26,396,042	28,732,100	28,708,313	2,312,271	8.8%
Federal:							
Room&Bd/Medicaid Reimb	517,242	773,188	1,387,879	1,708,853	968,462	(419,417)	-43.3%
Total Federal	517,242	773,188	1,387,879	1,708,853	968,462	(419,417)	-30.2%
TOTAL REVENUES	**69,519,721**	**73,123,128**	**78,769,125**	**84,361,697**	**83,791,779**	**5,001,448**	**-0.7%**
EXPENDITURES:							
Salaries	45,509,431	46,885,823	49,222,006	54,114,923	59,968,750	5,853,827	10.8%
Employee Benefits	13,344,063	14,134,722	14,465,482	16,064,982	18,496,499	2,431,517	15.1%
Purchased Services	1,126,859	1,440,588	1,573,130	1,302,535	1,944,990	642,455	49.3%
Supplies & Materials	2,771,038	1,746,743	2,415,769	2,569,461	2,188,024	(381,437)	-14.8%
Capital Outlay	91,800	69,023	54,366	124,453	105,681	(18,772)	-15.1%
Other	244,575	229,433	124,938	168,430	288,955	120,525	71.6%
Tuition	742,231	969,304	1,207,730	1,405,924	1,082,000	(323,924)	-23.0%
TOTAL EXPENDITURES	**63,829,996**	**65,475,636**	**69,063,421**	**75,750,708**	**84,074,899**	**8,324,191**	**11.0%**
REV OVER/(UNDER) EXP	**5,689,724**	**7,647,492**	**9,705,704**	**8,610,989**	**(283,120)**	(8,894,109)	-103.3%
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	(5,000,000)	(4,550,000)	(4,250,000)	(13,023,337)	(13,836,628)	(813,291)	6.2%
TOTAL OTHER FINANCING SOURCES	(5,000,000)	(4,550,000)	(4,250,000)	(13,023,337)	(13,836,628)	**(813,291)**	**6.2%**
NET CHANGE IN FUND BALANCE	**689,724**	**3,097,492**	**5,455,704**	**(4,412,348)**	**(14,119,748)**		
BEGINNING FUND BALANCE	**52,449,476**	**53,139,200**	**56,236,692**	**61,692,396**	**57,280,048**		
ENDING FUND BALANCE	**53,139,200**	**56,236,692**	**61,692,396**	**57,280,048**	**43,160,300**	51.3%	
LESS EARLY TAXES	(22,116,162)	(23,360,954)	(23,896,623)	(25,365,004)	(25,365,004)		
ADJUSTED ENDING FUND BAL	31,023,038	32,875,738	37,795,773	31,915,044	17,795,296	21.2%	

2025-26 BUDGET
EDUCATIONAL FUND AND SUB-FUNDS
(Including Food Service, Grants, Kids Club, Challenger Ctr & Activity Fund Funds)

	Educational Fund	Food Service	Grants	Kids Club	Challenger Center	Activity Funds	Total
REVENUES:							
Local:							
Property Taxes	47,905,004	0	0	0	0		47,905,004
CPPRT	300,000						300,000
Tuition	3,130,000	0	0	0	0		3,130,000
Interest	1,750,000	0	0	0	0		1,750,000
Activities	203,000	0	0	0	0		203,000
Fees	665,500	0	0	490,000	134,840		1,290,340
Food Service Sales	0	1,054,657	0	0	0		1,054,657
Other	161,500	255,000	61,725	0	0	1,200,000	1,678,225
Total Local	54,115,004	1,309,657	61,725	490,000	134,840	1,200,000	57,311,226
State:							
General State Aid	28,197,176				0	0	28,197,176
Categoricals	511,137				0	0	511,137
Grants/Reimbursements	0	18,234	3,245,455	200,000	0	0	3,463,689
Total State	28,708,313	18,234	3,245,455	200,000	0	0	32,172,002
Federal:							
Grants/Reimbursements	968,462	1,598,935	3,492,820	0	0	0	6,060,217
Total Federal	968,462	1,598,935	3,492,820	0	0	0	6,060,217
TOTAL REVENUES	**83,791,779**	**2,926,826**	**6,800,000**	**690,000**	**134,840**	**1,200,000**	**95,543,445**
EXPENDITURES:							
Salaries	59,968,750	1,345,400	3,547,380	424,208	83,804	0	65,369,542
Employee Benefits	18,496,499	363,844	1,591,240	190,544	6,411	0	20,648,538
Purchased Services	1,944,990	24,400	207,843	32,601	13,625	500,000	2,723,459
Supplies & Materials	2,188,024	1,069,101	544,215	35,400	5,000	600,000	4,441,740
Capital Outlay	105,681	120,000	871,509	0	5,000	100,000	1,202,190
Other	288,955	4,081	37,813	200	21,000	0	352,049
Tuition	1,082,000	0	0	0	0	0	1,082,000
TOTAL EXPENDITURES	**84,074,899**	**2,926,826**	**6,800,000**	**682,953**	**134,840**	**1,200,000**	**95,819,518**
REVENUES OVER/(UNDER) EXPENDITURES	(283,120)	0	0	7,047	(0)	0	(276,072)
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(13,836,628)						(13,836,628)
TOTAL	(13,836,628)	-	-	-	-	-	(13,836,628)
NET CHANGE IN FUND BALANCE	**(14,119,748)**	**0**	**-**	**7,047**	**(0)**	**-**	**(14,112,700)**
BEGINNING FUND BALANCE	**57,280,048**	**85,957**	**(561,724)**	**511,486**	**(10,246)**	**1,078,776**	**58,384,297**
ENDING FUND BALANCE	**43,160,300**	**85,957**	**(561,724)**	**518,533**	**(10,246)**	**1,078,776**	**44,271,596**
LESS EARLY TAXES	**(25,365,004)**	**-**	**-**	**-**	**-**	**-**	**(25,365,004)**
ADJ ENDING FUND BALANCE	**17,795,296**	**85,957**	**(561,724)**	**518,533**	**(10,246)**	**1,078,776**	**18,906,592**

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
REVENUES:					
Local:					
Property Taxes	41,453,216	42,894,528	44,748,201	47,662,535	47,905,004
CPPRT	1,274,367	1,089,158	300,002	192,705	300,000
Tuition	2,448,115	2,422,094	2,060,482	2,595,020	3,130,000
Interest	41,526	1,353,614	2,464,013	2,367,283	1,750,000
Fees	693,765	557,984	734,216	667,424	585,500
Pupil Activities	239,394	206,253	222,311	202,524	203,000
Transition Fees					
Other	1,147,666	489,113	455,978	233,253	241,500
Total Local	47,298,049	49,012,744	50,985,203	53,920,744	54,115,004
State:					
General State Aid	21,392,097	22,940,697	25,665,954	28,210,970	28,197,176
Categoricals	312,332	396,499	730,088	521,131	511,137
Grants					
TRS On-Behalf Payments	21,698,920	24,584,090	26,763,742	24,066,230	24,066,230
Total State	43,403,349	47,921,286	53,159,784	52,798,331	52,774,543
Federal:					
Room & Board Reimb	119,718	281,666	253,635	275,523	353,534
Medicaid	397,524	491,522	1,134,244	1,433,331	614,928
Total Federal	517,242	773,188	1,387,879	1,708,854	968,462
TOTAL REVENUES	**91,218,640**	**97,707,218**	**105,532,865**	**108,427,928**	**107,858,009**
EXPENDITURES:					
Instruction:					
Regular Programs:					
Salaries	18,295,325	18,883,663	18,844,301	20,290,431	26,363,465
Employee Benefits	6,113,843	6,460,619	6,496,672	7,036,328	8,414,626
TRS On-Behalf payments	21,698,920	24,584,090	26,763,742	24,066,230	24,066,230
Purchased Services	481,483	510,380	387,010	467,582	596,850
Supplies & Materials	402,979	431,735	548,250	669,778	558,138
Capital Outlay	45,794	13,762	13,541	25,439	59,681
Other	88,661	57,422	91,614	84,561	106,850
Total Regular Programs	47,127,005	50,941,671	53,145,130	52,640,349	60,165,840
Special Programs:					
Special Education:					
Salaries	6,838,155	6,965,377	8,371,895	10,116,906	8,269,692
Employee Benefits	1,896,324	1,934,376	2,072,449	2,503,059	2,312,845
Purchased Services	25,604	198,922	143,969	76,081	36,210
Supplies & Materials	16,188	18,570	25,488	25,150	21,200
Capital Outlay	-	-	-	-	-
Other	107,916	219,379	367,470	-	800
Tuition	524,138	617,169	-	392,501	212,000
Total Special Education	9,408,325	9,953,793	10,981,270	13,113,697	10,852,747
Vocational Programs:					
Salaries	697,240	718,133	806,119	789,194	846,169
Employee Benefits	177,453	201,267	211,107	230,093	269,112
Purchased Services	5,500	2,566	5,442	7,228	14,000
Supplies & Materials	21,292	12,698	16,032	13,449	11,400
Capital Outlay	36,563	-	17,816	44,345	4,000
Total Vocational Programs	938,048	934,664	1,056,515	1,084,308	1,144,681

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Interscholastic Programs:					
Salaries	1,729,316	1,758,702	1,826,024	2,012,709	2,210,575
Employee Benefits	105,315	99,809	112,031	150,923	173,227
Purchased Services	153,107	176,873	171,749	171,263	230,800
Supplies & Materials	11,119	10,786	16,582	12,977	13,050
Capital Outlay	-	55,261	-	-	-
Other	54,586	42,395	43,211	57,528	94,420
Total Interscholastic Programs	2,053,443	2,143,826	2,169,597	2,405,400	2,722,072
Summer School Programs:					
Salaries	398,397	364,410	434,905	402,275	523,497
Employee Benefits	4,028	3,461	4,316	2,640	5,987
Purchased Services	47	525	561	499	30
Supplies & Materials	864	1,123	553	3,177	3,500
Other	-	-	-	-	-
Total Summer School Programs	403,336	369,519	440,335	408,590	533,014
Gifted Programs:					
Salaries	193,510	202,245	127,148	112,604	211,801
Employee Benefits	70,863	73,775	40,443	34,874	58,539
Purchased Services	750	1,337	125	-	5,100
Supplies & Materials	4,948	4,703	7,230	5,300	7,000
Total Gifted Programs	270,071	282,060	174,946	152,778	282,440
Drivers' Education Programs:					
Salaries	121,244	130,407	119,364	135,150	200,366
Employee Benefits	13,974	13,919	11,499	7,552	9,222
Purchased Services	3,554	4,398	2,418	4,061	5,700
Supplies & Materials	2,821	2,969	3,380	4,125	3,000
Capital Outlay					
Other	40	-	40	-	100
	141,633	151,693	136,702	150,887	218,388
Bilingual Programs:					
Salaries	4,143,028	4,328,094	4,579,108	4,890,881	5,278,634
Employee Benefits	1,307,996	1,404,588	1,517,421	1,612,015	1,800,675
Purchased Services	2,463	1,910	1,392	3,253	4,620
Supplies & Materials	8,732	8,832	8,438	7,635	8,000
Total Bilingual Programs	5,462,219	5,743,424	6,106,358	6,513,784	7,091,929
Total Special Programs	18,677,075	19,578,979	21,065,722	23,829,445	22,845,271
Total Instruction	**65,804,080**	**70,520,650**	**74,210,853**	**76,469,794**	**83,011,111**
Support Services - Pupils:					
Attendance & Social Work:					
Salaries	1,449,297	1,589,184	1,355,794	1,621,909	1,704,812
Employee Benefits	460,070	518,299	433,591	543,314	609,221
Purchased Services	79	331	96	940	1,000
Supplies & Materials	1,652	712	920	1,155	1,950
Capital Outlay					
Total Attendance & Social Work	1,911,098	2,108,526	1,790,401	2,167,319	2,316,983
Guidance Services:					
Salaries	655,470	653,968	846,739	1,036,638	1,077,143
Employee Benefits	169,741	168,353	228,693	293,111	336,857
Purchased Services					

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Supplies & Materials	928	1,063	1,034	1,250	1,150
Capital Outlay					
Total Guidance Services	826,139	823,384	1,076,466	1,330,999	1,415,150
Health Services:					
Salaries	1,765,453	1,851,454	1,908,304	1,923,604	2,306,364
Employee Benefits	377,048	404,012	367,249	438,797	479,479
Purchased Services	136,112	229,780	273,054	207,615	282,650
Supplies & Materials	16,911	31,025	30,139	35,774	23,764
Capital Outlay	-	-	-	-	1,500
Other	24,578	24,955	45,836	66,378	51,000
Total Health Services	2,320,102	2,541,226	2,624,582	2,672,167	3,144,757
Psychological Services:					
Salaries	522,657	562,569	510,537	623,930	706,471
Employee Benefits	153,250	159,983	143,731	175,226	208,878
Purchased Services	-	-	72,176	5,776	9,050
Supplies & Materials	43	177	-	132	3,275
Capital Outlay					
Total Psychological Services	675,950	722,729	726,444	805,064	927,674
Speech & Audiology Services:					
Salaries	1,278,958	1,295,925	1,478,497	1,974,779	1,996,902
Employee Benefits	383,579	387,080	454,795	591,243	636,128
Purchased Services	67	426	152,073	7,449	13,800
Supplies & Materials	67	145	307	240	275
Capital Outlay					
Total Speech & Audiology Services	1,662,671	1,683,576	2,085,672	2,573,711	2,647,105
Total Support Services - Pupils	7,395,960	7,879,441	8,303,565	9,549,260	10,451,669
Instructional Staff:					
Improvement of Instruction:					
Salaries	1,245,547	1,350,994	1,538,951	1,545,823	1,639,411
Employee Benefits	365,615	369,915	417,397	432,608	505,269
Purchased Services	6,589	57,699	4,716	53,787	101,280
Supplies & Materials	15,824	20,387	17,494	19,361	32,800
Capital Outlay	-	-	-	-	-
Other	865	580	1,966	2,198	1,000
Total Improvement of Instruction	1,634,440	1,799,575	1,980,523	2,053,777	2,279,760
Educational Media Services:					
Salaries	544,157	513,950	545,200	574,870	611,085
Employee Benefits	131,451	163,181	161,235	159,602	179,929
Purchased Services	-	342	611	954	6,400
Supplies & Materials	22,466	21,940	25,576	25,155	26,700
Capital Outlay	-	-	-	-	-
Other	-	-	-	-	-
Total Educational Media Services	698,074	699,413	732,622	760,581	824,114
Assessment & Testing:					
Salaries	69,553	71,300	75,646	88,823	87,085
Employee Benefits	11,393	22,322	23,293	22,925	17,236
Purchased Services	-	2,880	-	-	6,000
Supplies & Materials	15,613	20,870	26,888	29,785	35,500
Total Assessment & Testing	96,559	117,372	125,827	141,534	145,821
Total Instructional Staff	2,429,073	2,616,360	2,838,973	2,955,891	3,249,695

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
General Administration:					
Board of Education Services:					
Salaries	86,148	84,386	85,063	86,147	94,799
Employee Benefits	13,754	13,272	13,896	14,522	15,324
Purchased Services	242,946	146,125	270,769	193,339	255,200
Supplies & Materials	21,321	22,817	23,700	28,122	24,500
Capital Outlay	-	-	-	-	-
Other	11,837	23,392	18,116	18,116	15,000
Total Board of Education Services	376,006	289,992	411,544	340,246	404,823
Executive Administration Services					
Salaries	254,720	263,010	267,587	271,700	282,245
Employee Benefits	63,745	66,545	69,328	72,115	75,100
Purchased Services	633	2,548	2,311	839	2,300
Supplies & Materials	13,074	6,923	1,445	758	1,000
Capital Outlay	-	-	-	-	-
Other	3,286	3,593	3,711	3,142	2,500
Total Executive Administration Servs	335,458	342,619	344,381	348,553	363,145
Special Area Administration Services					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	1,049	1,115	2,149	1,978	2,650
Supplies & Materials	2,072	1,149	1,589	2,213	2,000
Capital Outlay					
Other	-	-	-	-	-
Total Special Area Admin Servs	3,121	2,264	3,738	4,191	4,650
Total General Administration	714,585	634,875	759,664	692,991	772,618
School Administration:					
Office of the Principal:					
Salaries	3,230,559	3,257,060	3,227,506	3,306,655	3,598,544
Employee Benefits	1,037,364	1,137,561	1,121,936	1,139,692	1,289,666
Purchased Services	610	1,640	1,231	684	5,300
Supplies & Materials	25,914	32,201	33,821	23,283	17,162
Capital Outlay	-	-	7,240	-	-
Other	4,316	1,998	2,791	3,536	6,035
Total Office of the Principal	4,298,763	4,430,460	4,394,525	4,473,849	4,916,707
Other Support Services:					
Salaries	6,774	-	-	-	-
Employee Benefits	2,926	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Other					
Total Other Support Services	9,700	-	-	-	-
Total School Administration	4,308,463	4,430,460	4,394,525	4,473,849	4,916,707
Business Services:					
Director of Business Services:					
Salaries	127,408	135,462	138,643	143,151	148,856
Employee Benefits	30,241	32,455	33,715	35,200	39,010
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Capital Outlay					
Other	-	-	-	-	-
Total Director of Business Services	157,649	167,917	172,358	178,351	187,866
Fiscal Services:					
Salaries	352,100	363,500	402,381	381,242	435,116
Employee Benefits	100,417	96,618	90,830	96,511	100,685
Purchased Services	17,540	36,078	20,017	10,006	51,400
Supplies & Materials	21,806	(2,592)	392	3,774	11,000
Capital Outlay	-	-	-	-	-
Other	2,879	2,574	2,564	6,689	3,500
Total Fiscal Services	494,742	496,178	516,184	498,221	601,701
Operations & Maintenance					
Salaries	49,418	51,181	52,276	59,269	63,981
Employee Benefits	17,338	18,163	18,121	22,068	23,368
Purchased Services	1,349	-	-	1,640	1,772
Supplies & Materials	4,963	8,816	5,497	4,193	5,000
Capital Outlay	-	-	5,864	-	-
Other	-	-	100	-	1,000
Total Operations & Maintenance	73,068	78,160	81,857	87,170	95,121
Pupil Transportation Services:					
Purchased Services	-	6,392	2,926	91	5,500
Capital Outlay	-	-	-	-	-
Total Pupil Transportation Services	-	6,392	2,926	91	5,500
Food Services:					
Salaries	235,277	244,113	291,111	305,776	353,321
Employee Benefits	44,293	44,529	49,633	59,902	69,742
Purchased Services					
Supplies & Materials		35,900	(9,672)	32,783	1,000
Other	(951)	-	-	-	-
Total Food Services	278,619	324,542	331,073	398,461	424,063
Total Business Services	1,004,078	1,073,189	1,104,397	1,162,293	1,314,251
Centralized Services:					
Information Services:					
Salaries	209,608	179,628	175,829	177,766	220,539
Employee Benefits	47,952	51,373	53,900	43,385	45,884
Purchased Services	5,941	7,023	11,753	8,824	33,010
Supplies & Materials	461	1,685	1,782	1,801	2,100
Capital Outlay					
Other	660	660	710	710	750
Total Information Services	264,622	240,369	243,974	232,486	302,283
Staff Services:					
Salaries	403,163	413,495	427,536	453,247	506,444
Employee Benefits	137,792	161,499	168,766	170,143	188,466
Purchased Services	30,633	41,493	37,294	42,822	82,900
Supplies & Materials	2,327	4,691	10,050	30,148	32,500
Capital Outlay	-	-	-	-	-
Other	150	650	180	367	500
Total Staff Services	574,065	621,828	643,826	696,727	810,810
Data Processing Services:					
Salaries	603,191	647,732	700,061	779,610	838,945

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Employee Benefits	106,250	127,685	149,389	177,041	208,240
Purchased Services	10,804	10,669	9,290	35,824	15,300
Supplies & Materials	2,138,409	1,189,286	1,631,000	1,589,493	1,328,000
Capital Outlay	9,443	-	-	54,670	46,000
Other	115,014	-	23,249	47,582	130,000
Total Data Processing Services	2,983,111	1,975,372	2,512,989	2,684,220	2,566,485
Total Centralized Services	3,821,798	2,837,569	3,400,789	3,613,433	3,679,578
Total Support Services	**19,673,958**	**19,471,894**	**20,801,913**	**22,447,717**	**24,384,518**
Community Services:					
Salaries	3,750	5,881	4,160	9,833	2,000
Employee Benefits	50	64	46	97	-
Purchased Services	-	-	-	603	3,500
Supplies & Materials	696	142	110		
Capital Outlay					
Total Community Services	**4,496**	**6,087**	**4,315**	**10,534**	**5,500**
Nonprogrammed Charges:					
Transfers					
Other			82,504	-	40,000
Transfers					
Tuition	46,382	61,096	727,574	888,893	700,000
Total Nonprogrammed Charges	**46,382**	**61,096**	**810,078**	**888,893**	**740,000**
Debt Service	-	-	-	-	-
TOTAL EXPENDITURES	**85,528,916**	**90,059,727**	**95,827,159**	**99,816,937**	**108,141,129**
REVENUES OVER/(UNDER) EXPENDITURES	**5,689,724**	**7,647,491**	**9,705,706**	**8,610,990**	**(283,120)**
OTHER FINANCING SOURCES (USES):					
Technology Loan	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(5,000,000)	(4,550,000)	(4,250,000)	(13,023,337)	(13,836,628)
TOTAL OTHER FINANCING SOURCES	**(5,000,000)**	**(4,550,000)**	**(4,250,000)**	**(13,023,337)**	**(13,836,628)**
NET CHANGE IN FUND BALANCE	**689,724**	**3,097,491**	**5,455,706**	**(4,412,347)**	**(14,119,748)**
BEGINNING FUND BALANCE	52,449,476	53,139,200	56,236,691	61,692,397	57,280,050
ENDING FUND BALANCE	**53,139,200**	**56,236,691**	**61,692,397**	**57,280,050**	**43,160,302**

NOTE:
Total Revenues and Expenditures are more than seen on previous statements in this document. The reason for this variance is to account for the State of Illinois TRS employer pension contributions made "on-behalf" of District 200. The 2023-24 estimated amount is $24,066,230 and equates to the State's proportionate share of the net pension liability associated with District 200. This amount is simply a flow-through where revenues equal expenditures and has no impact on the day-to-day operating budget.

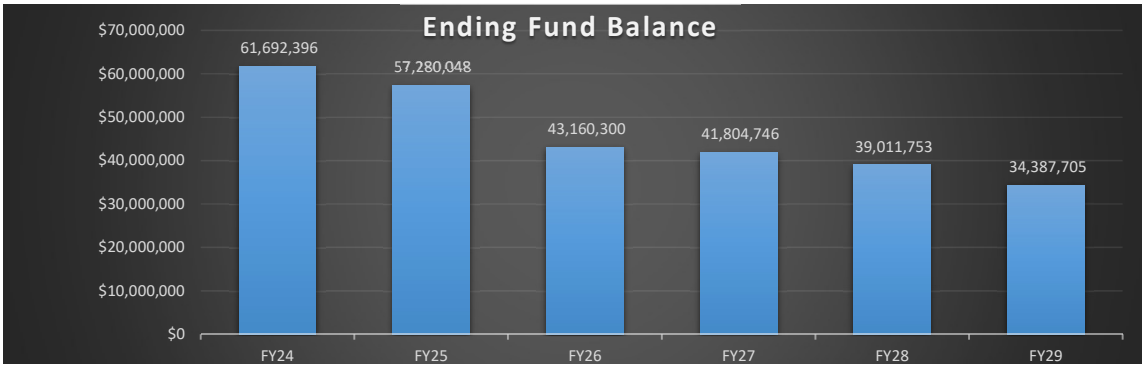
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

GENERAL FUND
EDUCATIONAL FUND - 10

			PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	44,748,201	47,662,535	47,905,004	49,342,154	50,822,419	52,347,092
CPPRT	300,003	192,705	300,000	400,000	400,000	400,000
Tuition	2,060,482	2,595,020	3,130,000	3,100,000	3,100,000	3,100,000
Interest	2,464,013	2,367,283	1,750,000	1,800,000	1,800,000	1,500,000
Activity/Admission Fees	222,311	202,524	203,000	245,000	245,000	245,000
Registration Fees	734,216	667,424	665,500	600,000	600,000	600,000
Other	455,978	233,253	161,500	225,000	225,000	225,000
Total Local	50,985,204	53,920,744	54,115,004	55,712,154	57,192,419	58,417,092
State:						
General State Aid	25,665,954	28,210,969	28,197,176	28,620,134	29,049,436	29,485,177
Categoricals	730,088	521,131	511,137	1,018,804	1,034,086	1,049,597
Total State	26,396,042	28,732,100	28,708,313	29,638,938	30,083,522	30,534,775
Federal:						
Rm&Bd/Medicaid Reimb	1,387,879	1,708,853	968,462	968,462	970,000	970,000
Total Federal	1,387,879	1,708,853	968,462	968,462	970,000	970,000
Transfers In	-	-	-	-	-	-
Proceeds from Loan	-	-	-	-	-	-
TOTAL REVENUES	**78,769,125**	**84,361,697**	**83,791,779**	**86,319,554**	**88,245,941**	**89,921,866**
EXPENDITURES:						
Salaries	49,222,006	54,114,923	59,968,750	62,517,422	64,549,238	66,647,088
Employee Benefits	14,465,482	16,064,982	18,496,499	19,606,289	20,782,666	22,029,626
Purchased Services	1,573,130	1,302,535	1,944,990	1,983,890	2,023,568	2,064,039
Supplies & Materials	2,415,769	2,569,461	2,188,024	2,297,426	2,412,297	2,532,912
Capital Outlay	54,366	124,453	105,681	100,000	100,000	100,000
Other	124,938	168,430	288,955	87,000	87,000	87,000
Tuition	1,207,730	1,405,924	1,082,000	1,083,082	1,084,165	1,085,249
Transfer Out	4,250,000	13,023,337	13,836,628	-	-	-
TOTAL EXPENDITURES	**73,313,421**	**88,774,045**	**97,911,527**	**87,675,108**	**91,038,934**	**94,545,914**
REVENUES OVER/(UNDER) EXPENDITURES	**5,455,704**	**(4,412,348)**	**(14,119,748)**	**(1,355,554)**	**(2,792,993)**	**(4,624,048)**
BEGINNING FUND BALANCE	**56,236,692**	**61,692,396**	**57,280,048**	**43,160,300**	**41,804,746**	**39,011,753**
ENDING FUND BALANCE	**61,692,396**	**57,280,048**	**43,160,300**	**41,804,746**	**39,011,753**	**34,387,705**
Less: Early taxes	**(23,896,623)**	**(25,365,004)**	**(25,365,004)**	**(24,671,077)**	**(25,411,210)**	**(26,173,546)**
	37,795,773	**31,915,044**	**17,795,296**	**17,133,669**	**13,600,543**	**8,214,159**

Assumptions for Projected Years:

* Property Tax revenues will increase 3.0% in FY27, FY28, & FY29.
* Tuition and Other Local revenues will remain relatively static.
* General State Aid increased based on the EBF formula and Tier 2 status and will go up 1.5% in FY27, FY28, & FY29
* State Categorical Reimbursements are estimated to increase 1.025% year over year. Federal Revenues will remain static.
* Current employee contracts expire at end of FY29. Salaries will increase 4.25%, 3.25% each year after.
* Benefits will increase 6% in FY27, FY28, & FY29.
* Purchased Services and Supplies will increase 2% annually for the next three years.
* Capital Oulay and Other will remain static for the next three years
* Tuition costs will increase 6.5% for the next three years.
* Transfers Out stop after FY26. No longer needed for debt service as will be levied for in the Debt Service Fund.
* The projected years' budget is for informational purposes only and will change as time elapses.



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ACTIVITY FUNDS' FUND
Sub-Fund of the Educational Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

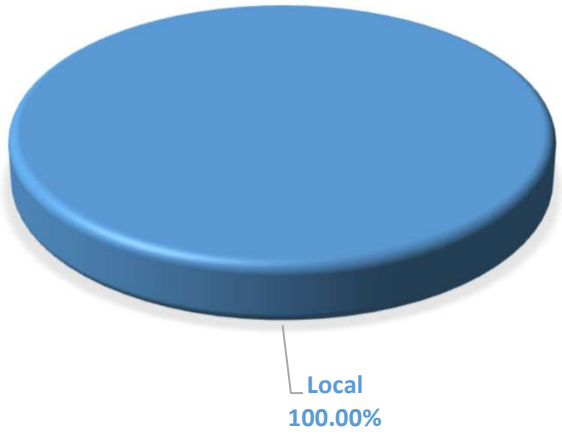
ACTIVITY FUNDS' FUND

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

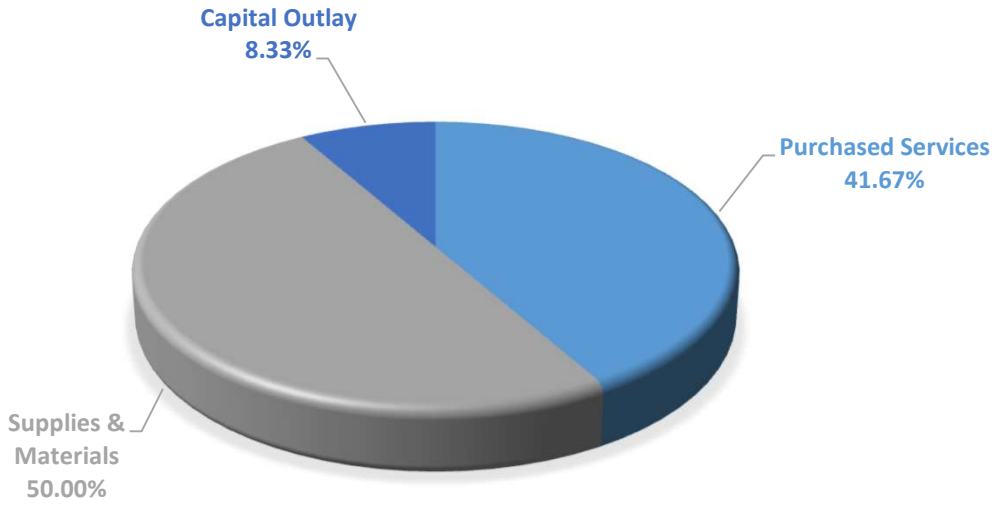
As of June 30, 2025, all of the district's Activity Funds combined had a fund balance of $1,078,776. It is estimated that these funds will bring in and spend $1.2 million each year. Consequently, the revenue and expenditure budget for this fund is $1.2 million, respectively.

ACTIVITY FUNDS' FUND
2025-26 BUDGET

TOTAL REVENUE $1,200,000



TOTAL EXPENDITURES $1,200,000



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 11 - ACTIVITY FUNDS' FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Interest							
Other	966,460	1,321,506	1,630,218	1,353,951	1,200,000	(153,951)	-11.4%
Total Local	966,460	1,321,506	1,630,218	1,353,951	1,200,000	(153,951)	-11.4%
State:							
Grants							
Total State	-	-	-	-	-	-	-
Federal:							
Grants							
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**966,460**	**1,321,506**	**1,630,218**	**1,353,951**	**1,200,000**	**(153,951)**	**-11.4%**
EXPENDITURES:							
Purchased Services	157,774	21,085	8,719	-	500,000	500,000	0.0%
Supplies & Materials	634,063	1,284,217	1,579,484	1,332,128	600,000	(732,128)	-55.0%
Capital Outlay	-	-	-	-	100,000	100,000	0.0%
TOTAL EXPENDITURES	**791,837**	**1,305,302**	**1,588,203**	**1,332,128**	**1,200,000**	**(132,128)**	**-9.9%**
REV OVER/(UNDER) EXP	**174,622**	**16,205**	**42,015**	**21,822**	**-**		
OTHER FINANCING SOURCES (USES):							
Transfers In							
Transfers Out							
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**174,622**	**16,205**	**42,015**	**21,822**	**-**		
BEGINNING FUND BALANCE	**807,597**	**982,219**	**998,424**	**1,040,439**	**1,062,261**		
ENDING FUND BALANCE	**982,219**	**998,424**	**1,040,439**	**1,062,261**	**1,062,261**	88.5%	

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUND SCHOOL ACTIVITY ACCOUNTS
JULY 1, 2024 THRU JUNE 30, 2025

Activity Funds	Beginning Balance 07/01/24	Receipts	Disbursements	Ending Balance 06/30/25
District 200 Activity	$210,623.55	$218,971.43	$160,505.96	$269,089.02
John Swanson Trust	$95,617.51	$2,220.52	$4,838.57	$92,999.46
Dierzen Early Learning Center	$11,436.34	$19,782.26	$22,969.70	$8,248.90
Dean St. Elementary	$2,316.34	$14,838.59	$13,220.04	$3,934.89
Endres Elementary	$7,082.55	$13,063.24	$12,953.39	$7,192.40
Greenwood Elementary	$3,669.88	$4,635.16	$6,035.64	$2,269.40
Olson Elementary	$8,125.78	$15,128.50	$14,956.54	$8,297.74
Prairiewood Elementary	$14,751.83	$12,300.75	$11,974.21	$15,078.37
Westwood Elementary	$3,000.80	$15,205.32	$15,101.90	$3,104.22
Creekside Middle School	$56,427.72	$92,680.00	$102,823.88	$46,283.84
Northwood Middle School	$24,579.37	$78,542.57	$83,020.43	$20,101.51
WHS Activity	$286,533.05	$348,040.13	$382,867.75	$251,705.43
WHS Athletic	$89,206.07	$301,245.75	$289,118.63	$101,333.19
WNHS Activity	$139,938.73	$211,450.06	$205,049.62	$146,339.17
WNHS Athletic	$87,129.71	$253,824.97	$254,671.43	$86,283.25
Total Assets and Liabilities	**$1,040,439.23**	**$1,601,929.25**	**$1,580,107.69**	**$1,062,260.79**

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.

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FOOD SERVICES FUND
Sub-Fund of the Educational Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

FOOD SERVICES FUND

This school year's total revenue and expenditure budget for the Food Services Fund is $2,926,826. District 200 offers a comprehensive food service program including cold breakfast, hot and cold lunch and catering. All of the district's twelve schools participate in the food services program.

At the start of the 2024-25 school year, the percentage of meals being served that qualify for Free & Reduced is approximately 46.75%. In order to qualify a household with a family of four must make less than $59,478 for reduced food and less than $41,795 for free food.

The cost for a school breakfast for the 2025-26 school year is $2.65, the cost for the elementary school lunch is $3.55, and the cost for a middle/high school lunch is $3.65. Reduced price is $.30 for a school breakfast and $.40 for a school lunch. The district has just recently increased these prices which were maintained for the past two years.

District 200 Food and Nutrition Services is focused on providing healthy, safe meals for students. All Food Service employees are encouraged to take the ServSafe Food Service Sanitation Manager Certification course. Food Service managers are required to earn the certification.

During the 2025-26 school year, the Food and Nutrition team will look into new initiatives including an interactive menu for families to use in choosing school lunches for their students. The new menu format allows students and parents to view nutritional information when making meal choices. This menu will also allow for improved allergen awareness to help families recognize and avoid foods with potentially harmful side effects for students who have allergies.

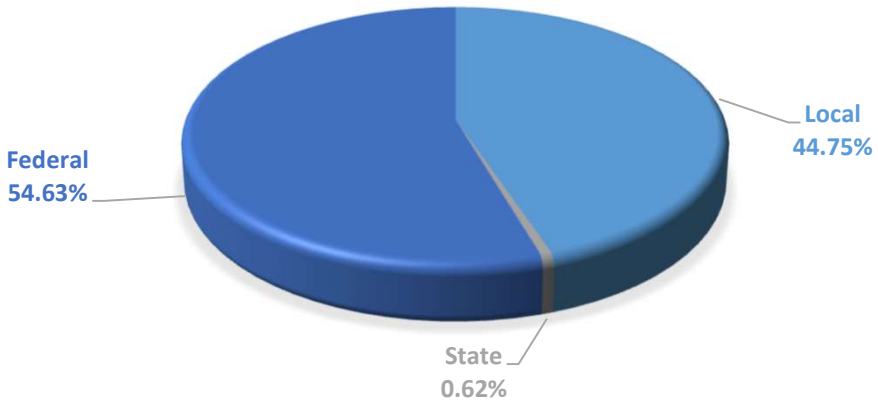
Expenditures for the 2025-26 school year include the salaries and benefits of the food service employees, the purchase of food and beverages for resale, and all other related costs associated with operating the food service program. The Food Services program includes the following personnel:

- Director of Food Services – 1.0
- Assistant Director of Food Services – 1.0
- Secretary to the Director – 1.0
- Food Service Managers – 9.0
- Food Service Supervisors – 1.0
- Food Service Workers – 37.0

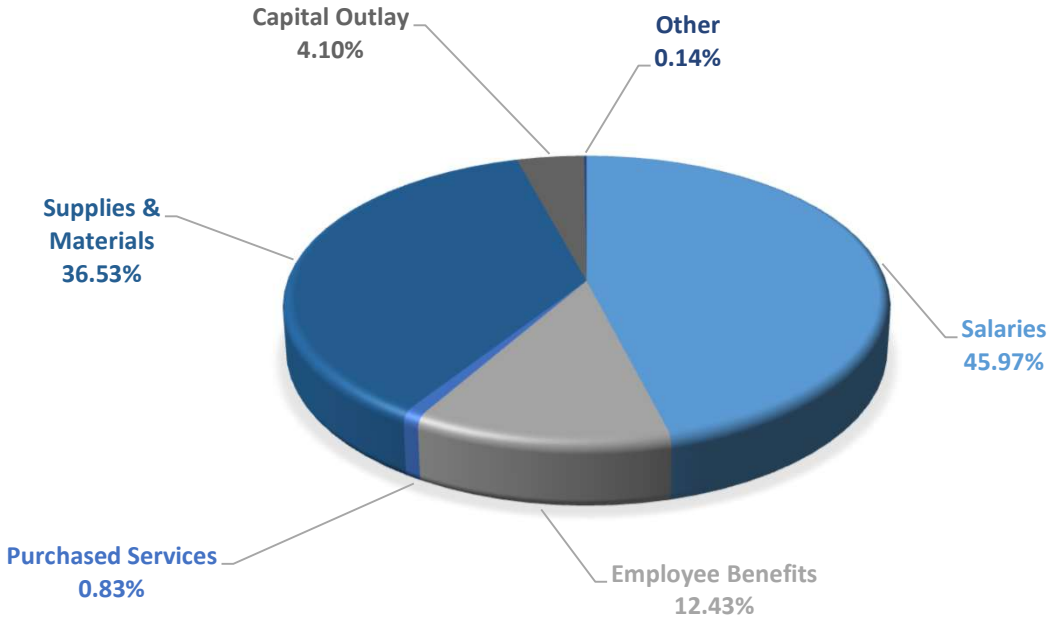
The fund balance of the Food Service Fund on June 30, 2025 was $85,957. These funds are classified as assigned since they will only be used for the food service activities of the district.

FOOD SERVICE FUND
2025-26 BUDGET

TOTAL REVENUE $2,926,826



TOTAL EXPENDITURES $2,926,826



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 12 - FOOD SERVICE FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Interest	-	-	-	-	-	-	
Fees	59,100	837,855	815,779	920,939	1,054,657	133,718	14.5%
Other	-	-	-	-	255,000	255,000	100.0%
Total Local	59,100	837,855	815,779	920,939	1,309,657	388,718	42.2%
State:							
Reimbursements	39,589	4,579	19,757	15,953	18,234	2,281	14.3%
Total State	39,589	4,579	19,757	15,953	18,234	2,281	14.3%
Federal:							
Reimbursements	2,502,883	1,242,246	1,533,528	1,687,558	1,598,935	(88,623)	-5.3%
Total Federal	2,502,883	1,242,246	1,533,528	1,687,558	1,598,935	(88,623)	-5.3%
TOTAL REVENUES	**2,601,572**	**2,084,680**	**2,369,064**	**2,624,451**	**2,926,826**	**302,375**	**11.5%**
EXPENDITURES:							
Salaries	932,571	922,213	1,077,214	1,198,931	1,345,400	146,469	12.2%
Employee Benefits	245,438	244,064	283,990	325,942	363,844	37,902	11.6%
Purchased Services	18,441	11,008	22,851	18,065	24,400	6,335	35.1%
Supplies & Materials	842,440	1,046,751	1,196,027	1,119,103	1,069,101	(50,002)	-4.5%
Capital Outlay	-	6,686	6,600	-	120,000	120,000	0.0%
Other	3,483	2,555	8,476	1,918	4,081	2,163	112.7%
TOTAL EXPENDITURES	**2,042,372**	**2,233,276**	**2,595,157**	**2,663,960**	**2,926,826**	**262,866**	**9.9%**
REV OVER/(UNDER) EXP	**559,200**	**(148,595)**	**(226,093)**	**(39,509)**	**0**		
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**559,200**	**(148,595)**	**(226,093)**	**(39,509)**	**0**		
	-						
BEGINNING FUND BALANCE	**(59,045)**	**500,154**	**351,559**	**125,466**	**85,957**		
ENDING FUND BALANCE	**500,154**	**351,559**	**125,466**	**85,957**	**85,957**	-2.8%	

GRANTS FUND
Sub-Fund of the Educational Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

GRANTS FUND

District 200 aggressively pursues grants to enhance and expand educational programs for students. For the 2025-26 school year the Grant Fund has budgeted revenues and expenditures of $6.8 million. Approximately half of these funds, $3.5 million, come from Federal sources – most from Title I and IDEA Federal Entitlement grants. The Federal entitlement grant funds come from competitive grants offered primarily through the federal Department of Education in Washington, DC and some from federal entitlements offered to all school districts based on formulas established under federal legislation. The formulas are usually based on such factors as population, enrollment, per-capita income, or a specific need.

Federal Entitlement Grants include the following:

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

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

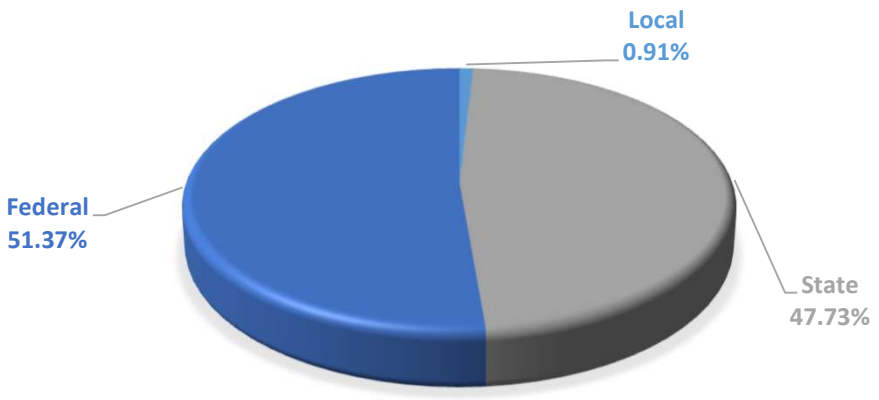
- Career & Technical Education
- Illinois State Library
- Teacher Vacancy Grant Pilot Program
- Drive a Cleaner Illinois Program
- Computer Science Equity

District 200 also receives minimal funds from local organizations and foundations. This year the district expects to receive approximately $61,725 in local funds.

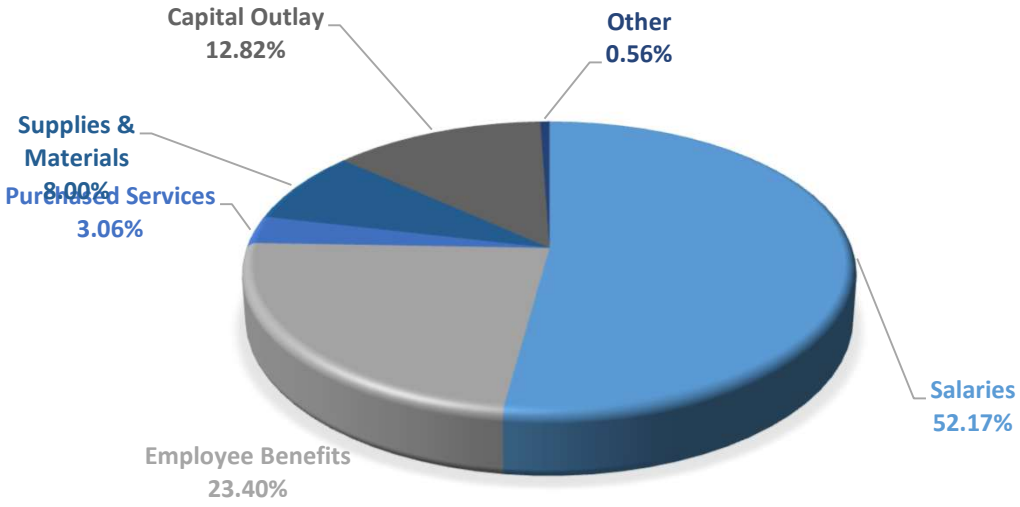
Expenditures include salaries and benefits of any persons employed directly as a result of a specific grant, the purchase of supplies/materials, professional services, staff development, and all other related costs associated with grants. The fund balance of the Grants Fund on June 30, 2025 was ($561,724). This negative balance is primarily a result of the State of Illinois delaying payments to the district. This fund has consistently had a negative fund balance due to the timing of when expenditures occur and when state and federal reimbursements are received. For audit purposes the Grant Fund is combined with the Educational Fund and is classified as restricted.

GRANTS FUND
2025-26 BUDGET

TOTAL REVENUE $6,800,000



TOTAL EXPENDITURES $6,800,000



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 14 - GRANTS FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Interest	-	-				-	-
Grants	95,000	37,000	13,000	25,000	61,725	36,725	146.9%
Total Local	95,000	37,000	13,000	25,000	61,725	36,725	374.8%
State:							
Grants	1,880,083	2,001,729	2,064,750	2,492,460	3,245,455	752,995	30.2%
Total State	1,880,083	2,001,729	2,064,750	2,492,460	3,245,455	752,995	30.2%
Federal:							
Grants	5,761,324	5,442,908	5,853,450	5,795,956	3,492,820	(2,303,136)	-39.7%
Total Federal	5,761,324	5,442,908	5,853,450	5,795,956	3,492,820	(2,303,136)	-39.7%
TOTAL REVENUES	**7,736,407**	**7,481,637**	**7,931,200**	**8,313,416**	**6,800,000**	**(1,513,416)**	**-18.2%**
EXPENDITURES:							
Salaries	3,848,208	3,919,361	4,157,692	3,205,129	3,547,380	342,251	10.7%
Employee Benefits	1,601,980	1,595,981	1,811,300	1,362,996	1,591,240	228,244	16.7%
Purchased Services	819,665	596,326	408,561	329,846	207,843	(122,003)	-37.0%
Supplies & Materials	1,341,366	804,398	1,340,408	1,614,485	544,215	(1,070,270)	-66.3%
Capital Outlay	-	640,038	703,729	488,629	871,509	382,880	78.4%
Other	205,794	52,475	48,991	105,020	37,813	(67,207)	-64.0%
TOTAL EXPENDITURES	**7,817,012**	**7,608,579**	**8,470,681**	**7,106,105**	**6,800,000**	**(306,105)**	**-4.3%**
REV OVER/(UNDER) EXP	**(80,605)**	**(126,942)**	**(539,481)**	**1,207,311**	**-**		
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**(80,605)**	**(126,942)**	**(539,481)**	**1,207,311**	**-**		
BEGINNING FUND BALANCE	**(1,022,007)**	**(1,102,612)**	**(1,229,554)**	**(1,769,035)**	**(561,724)**		
ENDING FUND BALANCE	**(1,102,612)**	**(1,229,554)**	**(1,769,035)**	**(561,724)**	**(561,724)**	-8.3%	

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
REVENUES:					
Local:					
Interest	-	-	-	-	-
Grants	95,000	37,000	13,000	25,000	61,725
Total Local	95,000	37,000	13,000	25,000	61,725
State:					
Grants	1,880,083	2,001,729	2,064,750	2,492,460	3,245,455
Total State	1,880,083	2,001,729	2,064,750	2,492,460	3,245,455
Federal:					
Grants	5,761,324	5,442,908	5,853,450	5,795,957	3,492,820
Total Federal	5,761,324	5,442,908	5,853,450	5,795,957	3,492,820
TOTAL REVENUES	**7,736,407**	**7,481,637**	**7,931,200**	**8,313,417**	**6,800,000**
EXPENDITURES:					
Instruction:					
Regular Programs:					
Salaries	913,143	915,248	809,417	227,126	443,488
Employee Benefits	356,885	365,637	353,014	91,103	187,388
Purchased Services	43,907	11,963	-	-	22,858
Supplies & Materials	637,329	206,284	590,201	909,975	113,138
Capital Outlay	-	-	-	-	95,846
Other	135,577	-	6,941	33,720	11,923
Total Regular Programs	2,086,841	1,499,132	1,759,573	1,261,924	874,641
Pre-K Programs					
Salaries	753,954	781,906	859,376	768,465	864,493
Employee Benefits	282,253	308,235	337,011	289,282	347,320
Purchased Services	2,400	1,263	-	1,000	4,000
Supplies & Materials	70,959	10,300	16,981	21,411	50,264
Capital Outlay	-	-	-	-	-
Total Pre-K Programs	1,109,566	1,101,704	1,213,368	1,080,157	1,266,077
Special Programs:					
Special Education:					
Salaries	749,871	813,737	39,521	697,024	807,587
Employee Benefits	315,322	276,059	23,634	336,966	432,587
Purchased Services	1,085	395	-	1,534	-
Supplies & Materials	91,520	164,998	-	117,040	113,358
Capital Outlay	-	-	-		-
Other	36,842	-	-	11,621	1,000
Total Special Education	1,194,640	1,255,189	63,154	1,164,186	1,354,532

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Educationally Deprived/Remedial Programs:					
Salaries	245,883	242,874	1,070,671	309,220	431,789
Employee Benefits	61,082	58,257	370,918	97,504	112,262
Purchased Services	32,706	10,141	15,944	6,468	14,336
Supplies & Materials	347,314	202,797	579,676	413,013	119,555
Capital Outlay	-	-	-	5,490	-
Other	-	-	17,901	10,244	-
Total Special Education	686,985	514,069	2,055,110	841,938	677,942
Vocational Programs:					
Salaries	31,098	30,565	7,104	16,267	39,282
Employee Benefits	5,753	5,613	1,273	2,856	6,718
Purchased Services	-	510	1,408	6,725	-
Supplies & Materials	3,553	51,720	56,923	40,804	45,633
Capital Outlay	5,156	232,170	7,495	5,734	-
Other		11,261	14,679	32,587	23,776
Total Vocational Programs	45,560	331,839	88,881	104,973	115,409
Summer School Programs:					
Salaries	48,075	77,332	93,605	150,771	79,024
Employee Benefits	6,147	8,851	11,001	20,077	11,531
Supplies & Materials	18,840	3,409	2,639	3,083	16,062
Total Summer School Programs	73,062	89,592	107,245	173,931	106,617
Gifted Programs					
Salaries	50,822	52,657	54,691	61,784	38,394
Employee Benefits	22,067	22,887	24,213	26,350	23,749
Supplies & Materials	-	-	-	-	-
Total Gifted Programs	72,889	75,544	78,904	88,134	62,143
Bilingual Programs:					
Salaries	62,795	64,482	81,313	53,287	33,489
Employee Benefits	12,187	15,638	24,456	20,145	12,086
Supplies & Materials	-	-	2,377	2,384	336
Total Bilingual Programs	74,982	80,120	108,146	75,817	45,911
Total Instruction	**5,344,525**	**4,947,189**	**5,474,380**	**4,791,061**	**4,503,272**
Support Services - Pupils					
Attendance & Social Work Services:					
Salaries	243,070	200,139	306,138	93,747	16,770
Employee Benefits	86,004	89,995	166,671	552	8,477
Purchased Services	-	-	36,028	58,963	700
Supplies & Materials	-	-	156	937	564
Total Attendance & Social Work Servs	329,074	290,134	508,993	154,199	26,511

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Guidance Services:					
Salaries	26,674	27,496	30,146	5,366	-
Employee Benefits	11,953	12,116	14,997	2,873	-
Purchased Services	7,265	10,848	-	-	-
Total Guidance Services	45,892	50,460	45,143	8,239	-
Health Services:					
Salaries	81,228	66,944	64,378	88,314	84,824
Employee Benefits	38,678	30,543	29,298	43,588	38,183
Purchased Services	32,336	-	-	-	-
Supplies & Materials	116,557	17,917	8,830	10,835	11,165
Capital Outlay	-	-	-	1,027	2,573
Total Health Services	268,799	115,404	102,506	143,764	136,745
Psychological Services:					
Purchased Services	-	-	-	-	-
Supplies & Materials	7,394	9,294	7,289	8,826	5,463
Capital Outlay	-	-	-	-	-
Total Psychological Services	7,394	9,294	7,289	8,826	5,463
Speech & Language Services					
Salaries	4,055	4,055	4,055	18,576	4,449
Employee Benefits	528	535	539	3,621	581
Purchased Services	26,571	40,559	44,636	33,301	20,000
Supplies & Materials	11,488	25,301	8,180	23,177	10,328
Capital Outlay	-	-	-	-	-
Total Speech & Language Services	42,642	70,450	57,410	78,677	35,358
Total Support Services - Pupils	**693,801**	**535,742**	**721,341**	**393,705**	**204,077**
Instructional Staff:					
Improvement of Instruction:					
Salaries	216,196	206,542	217,781	214,587	176,939
Employee Benefits	178,625	171,960	206,300	135,260	145,249
Purchased Services	271,032	205,577	207,676	120,760	78,658
Supplies & Materials	14,943	20,357	27,306	11,705	7,500
Total Improvement of Instruction	680,796	604,436	659,063	482,311	408,346
Educational Media Services:					
Supplies & Materials	5,244	5,093	5,144	5,126	4,808
Capital Outlay		400,211	174,880	-	-
Total Educational Media Services	5,244	405,304	180,024	5,126	4,808
Assessment & Testing:					
Salaries	19,653	20,250	18,845	10,509	1,923
Employee Benefits	8,248	6,551	10,344	5,408	936
Supplies & Materials	54,856	-	-	57,818	28,892
Total Assessment & Testing	82,757	26,801	29,188	73,735	31,751
Total Support Servs-Instr Staff	**768,797**	**1,036,541**	**868,275**	**561,172**	**444,905**

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
General Administration:					
Executive Administration Services					
Salaries	47,976	51,470	50,298	60,901	63,012
Employee Benefits	30,039	31,426	30,063	29,089	28,959
Supplies & Materials	-	-	-	-	-
Total Executive Administration Servs	78,015	82,896	80,361	89,990	91,971
Service Area Administrative Services:					
Salaries	17,805	18,408	17,451	20,241	21,120
Employee Benefits	12,625	12,980	7,711	3,584	3,613
Supplies & Materials	-	-	-	-	-
Total Service Area Administrative Servs	30,430	31,388	25,162	23,825	24,733
Total Support Services - Gen Admin	**108,445**	**114,284**	**105,523**	**113,815**	**116,704**
School Administration:					
Salaries	5,311	8,456	9,576	7,818	19,315
Employee Benefits	773	1,154	1,362	1,370	2,506
Supplies & Materials	-				
Total School Administration	**6,084**	**9,610**	**10,938**	**9,189**	**21,821**
Business Services:					
Fiscal Services:					
Purchased Services	320,782	271,394	89,237	110,772	26,438
Total Fiscal Services	320,782	271,394	89,237	110,772	26,438
Operations & Maintenance					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	2,110	-	13,840	3,163
Supplies & Materials	5,622	41,790	11,305	21,837	-
Capital Outlay	-	7,657	249,914	455,487	-
Other		29,250	8,335	528	13,313
Total Operations & Maintenance	5,622	80,807	269,553	491,693	16,476
Transportation Services					
Salaries	-	-	56,682	-	-
Employee Benefits	-	-	8,949	-	-
Purchased Services	5,555	29,848	227,530	630	2,000
Capital Outlay				-	772,500
Total Transportation Services	5,555	29,848	293,161	630	774,500
Food Services:					
Salaries	14,238	14,972	19,131	21,593	359
Employee Benefits	5,784	5,908	10,566	11,802	256
Purchased Services	-	-	-	-	-
Supplies & Materials	26,787	39,678	55,720	30,463	30,195
Total Food Services	46,809	60,558	85,417	63,858	30,810
Total Business Services	**378,768**	**442,607**	**737,368**	**666,952**	**848,224**

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

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget
Total Support Services	**1,955,895**	**2,138,784**	**2,443,446**	**1,744,833**	**1,635,731**
Community Services:					
Salaries	316,365	321,827	347,514	366,739	409,592
Employee Benefits	167,026	171,637	178,979	181,197	227,475
Purchased Services	28,435	22,566	11,081	8,460	9,961
Supplies & Materials	4,766	6,577	15,279	13,816	13,969
Capital Outlay	-	-	-	-	-
Total Community Services	**516,592**	**522,607**	**552,853**	**570,212**	**660,997**
TOTAL EXPENDITURES	**7,817,012**	**7,608,580**	**8,470,679**	**7,106,106**	**6,800,000**
REVENUES OVER/(UNDER) EXPENDITURES	**(80,605)**	**(126,943)**	**(539,479)**	**1,207,311**	**-**
BEGINNING FUND BALANCE	(1,022,006)	(1,102,611)	(1,229,554)	(1,769,034)	(561,722)
ENDING FUND BALANCE	**(1,102,611)**	**(1,229,554)**	**(1,769,034)**	**(561,722)**	**(561,722)**

NOTE:

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

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KIDS CLUB FUND
Sub-Fund of the Educational Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

KIDS CLUB FUND

District 200 offers a self-funded before-school and after-school enrichment childcare program for children in grades K to 5. Kids Club was started in 1996 with eight children and at the start of the 2024-25 school year over 172 students were enrolled. Programs are offered at all six elementary schools as well as Verda Dierzen Early Learning Center. The programs are held at Mary Endres Elementary and Westwood Elementary Schools.

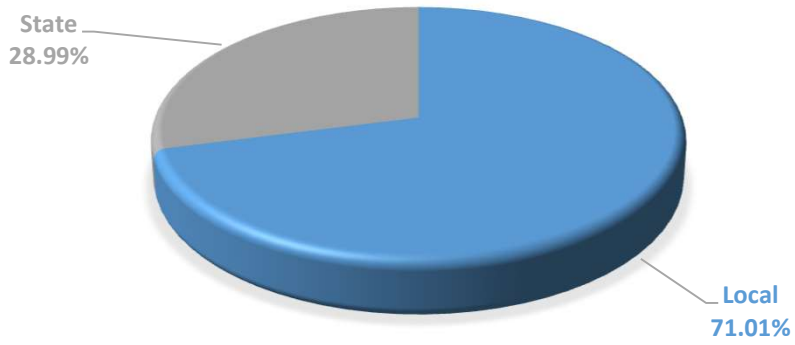
Staff members' credentials include Associate's degrees in Early Childhood Education, Illinois Director and National Administrators credentials from National Association Education of Young Children (NAEYC), Crisis Prevention Institute (CPI) training, CPR and First Aid certification. Staff members are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

Kids Club is offered year-round, including during Winter and Spring Breaks and during the Summer.

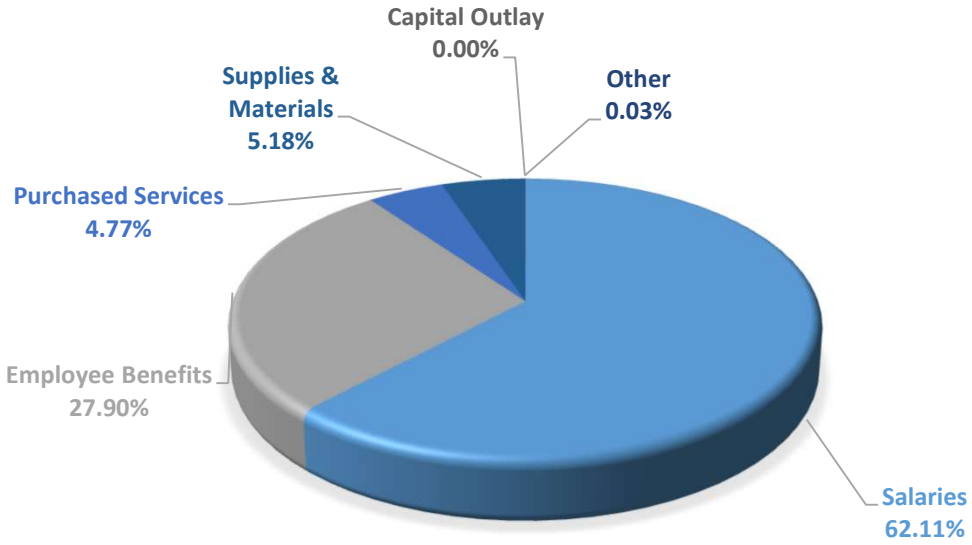
Revenues for Kids Club expenditures come from fees assessed to parents who wish to participate in the before and/or after school day care program. Expenditures consist of salaries and benefits paid to employees to staff the program, as well as supplies, food, and equipment to fully operate the program. The fund balance of the Kids Club Fund on June 30, 2025 was $511,486. During the pandemic Kids Club operated with a deficit fund balance. The FY23 balance, which was slightly positive, was a sign of recovery. As of August 2025, there are 172 students enrolled with 65 students on a wait list while additional staff are trained and space needs are addressed. Kids Club funds are classified as assigned since they will only be used for the before and after kids club program of the district.

KIDS CLUB FUND
2025-26 BUDGET

TOTAL REVENUE $690,000



TOTAL EXPENDITURES $682,953



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 16 - KIDS CLUB FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Interest	-	-	-	-	-	-	
Fees	387,246	432,367	503,731	554,452	490,000	(64,452)	-11.6%
Other	-	-	-	-	-	-	-
Total Local	387,246	432,367	503,731	554,452	490,000	(64,452)	-11.6%
State:							
Reimbursements	92,892	157,847	204,659	242,439	200,000	(42,439)	-17.5%
Total State	92,892	157,847	204,659	242,439	200,000	(42,439)	-17.5%
Federal:							
Grants	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**480,137**	**590,213**	**708,390**	**796,891**	**690,000**	**(106,891)**	**-13.4%**
EXPENDITURES:							
Salaries	286,615	286,191	385,857	385,156	424,208	39,052	10.1%
Employee Benefits	113,607	104,281	126,178	156,500	190,544	34,044	21.8%
Purchased Services	3,543	5,713	6,020	7,791	32,601	24,810	318.4%
Supplies & Materials	5,122	5,282	4,601	4,181	35,400	31,219	746.7%
Capital Outlay	-					-	0.0%
Other	30	30	-	-	200	200	#DIV/0!
TOTAL EXPENDITURES	**408,917**	**401,497**	**522,656**	**553,628**	**682,953**	**129,325**	**23.4%**
REV OVER/(UNDER) EXP	**71,221**	**188,717**	**185,734**	**243,263**	**7,047**		
OTHER FINANCING SOURCES (USES):							
Transfers In							
Transfers Out							
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**71,221**	**188,717**	**185,734**	**243,263**	**7,047**		
	-						
BEGINNING FUND BALANCE	**(177,449)**	**(106,228)**	**82,488**	**268,223**	**511,486**		
ENDING FUND BALANCE	**(106,228)**	**82,488**	**268,223**	**511,486**	**518,533**	75.9%	

CHALLENGER CENTER FUND
Sub-Fund of the Educational Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

CHALLENGER CENTER FUND

District 200 acquired the Challenger Learning Center from Aurora University of Woodstock in July, 2019. The Challenger Learning Center provides STEM-based programs for students and families. Currently, 5th-8th grade students become astronauts for a day in the Mission Control and Spacecraft simulators. During the course of their simulated space mission, students are exposed to biology, math, engineering, and many other scientific disciplines.

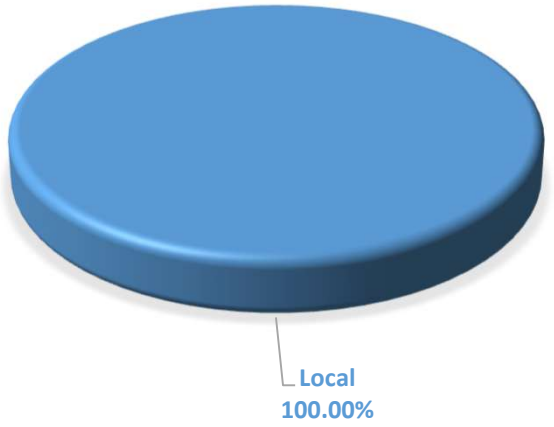
In order to keep funds associated with the Challenger Learning Center separate and distinct from District 200 funds, a new fund was established to account for all transactions related to the Challenger Center. Revenue during 2019-20, the first year, came from a transfer of funds from Aurora University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

For the 2025-26 school year revenue is budgeted at $134,840 from center user fees. Expenses total $134,840 with the hope that revenues will continue to exceed expenditures, as in FY25 and FY24, in order to further reduce the deficit incurred from the pandemic and construction of the center in 2019-20.

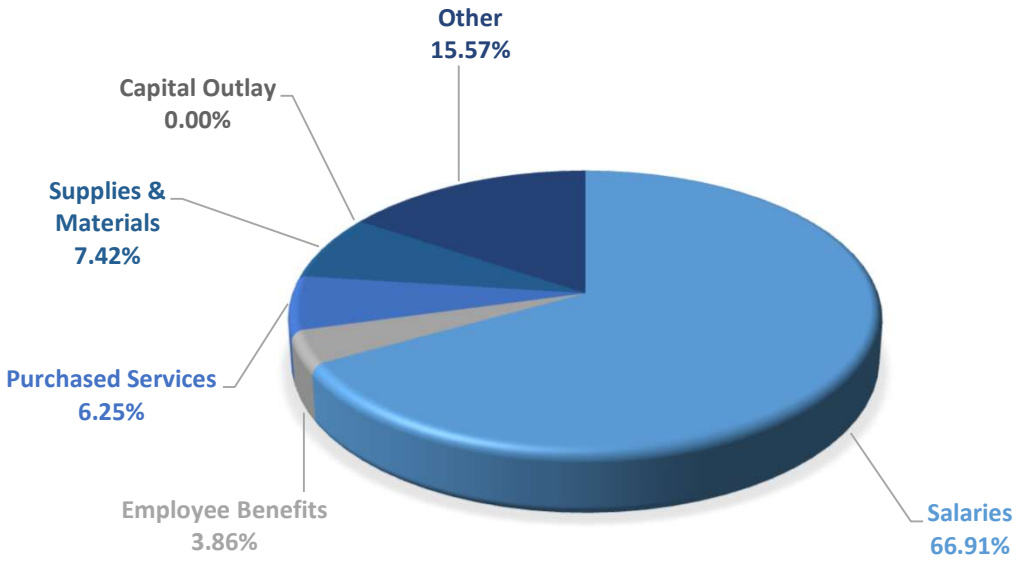
It was originally anticipated that this fund would have a deficit balance at the end of the 2019-20 school year, but within three or four years the deficit would be wiped out and the fund would operate on a self-supporting basis with entry fees and donations covering costs. As expected, post pandemic, the June 30, 2025, fund balance is still a deficit of ($10,246) but it is an improvement over FY24 by $58,654. The plan for the Challenger Center Fund is to continue working toward a self-sufficient operation.

CHALLENGER CENTER FUND
2025-26 BUDGET

TOTAL REVENUE $134,840



TOTAL EXPENDITURES $134,840



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 17 - CHALLENGER CENTER FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Interest	-	-	-	-	-	-	
Fees	120,477	150,915	180,165	179,145	134,840	(44,305)	-32.9%
Other	-	-	-	-	-	-	0.0%
Total Local	120,477	150,915	180,165	179,145	134,840	(44,305)	-32.9%
State:							
Reimbursements						-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**120,477**	**150,915**	**180,165**	**179,145**	**134,840**	**(44,305)**	**-32.9%**
EXPENDITURES:							
Salaries	40,434	56,229	81,896	90,398	90,215	(183)	-0.2%
Employee Benefits	-	2	1	-	5,200	5,200	100.0%
Purchased Services	8	4,963	2,999	2,512	8,425	5,912	70.2%
Supplies & Materials	-	3,814	4,839	6,773	10,000	3,227	32.3%
Capital Outlay	-	-	-	-	-	-	0.0%
Other	-	20,123	20,495	20,808	21,000	192	0.9%
TOTAL EXPENDITURES	**40,442**	**85,131**	**110,230**	**120,491**	**134,840**	**14,349**	**16.9%**
REV OVER/(UNDER) EXP	**80,035**	**65,784**	**69,935**	**58,654**	**-**		
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**80,035**	**65,784**	**69,935**	**58,654**	**-**		
BEGINNING FUND BALANCE	**(284,654)**	**(204,619)**	**(138,835)**	**(68,900)**	**(10,246)**		
ENDING FUND BALANCE	**(204,619)**	**(138,835)**	**(68,900)**	**(10,246)**	**(10,246)**	-7.6%	

OPERATIONS & MAINTENANCE FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

OPERATIONS & MAINTENANCE FUND

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

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

The staffing necessary to achieve these standards are:

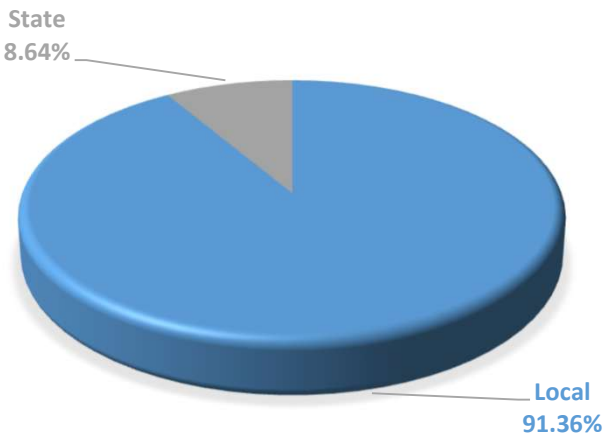
- 1.0 Director of Buildings & Grounds
- 1.0 Secretary to the Director of Buildings & Grounds
- 1.0 Assistant Director of Buildings and Grounds
- 12.0 Head Custodians
- 32.0 Custodians
- 1.0 Head of Grounds
- 3.0 Grounds Workers
- 1.0 Courier
- 1.0 Head of Maintenance
- 4.0 Maintenance Workers

This school year's total revenue and expenditure budget for the Operations & Maintenance Fund is $9,204,434 respectively. The expenditure budget includes all costs for the above staff and for maintaining, improving, or repairing school buildings and property, utilities ($2.7 million), and paying premiums for insurance on school buildings.

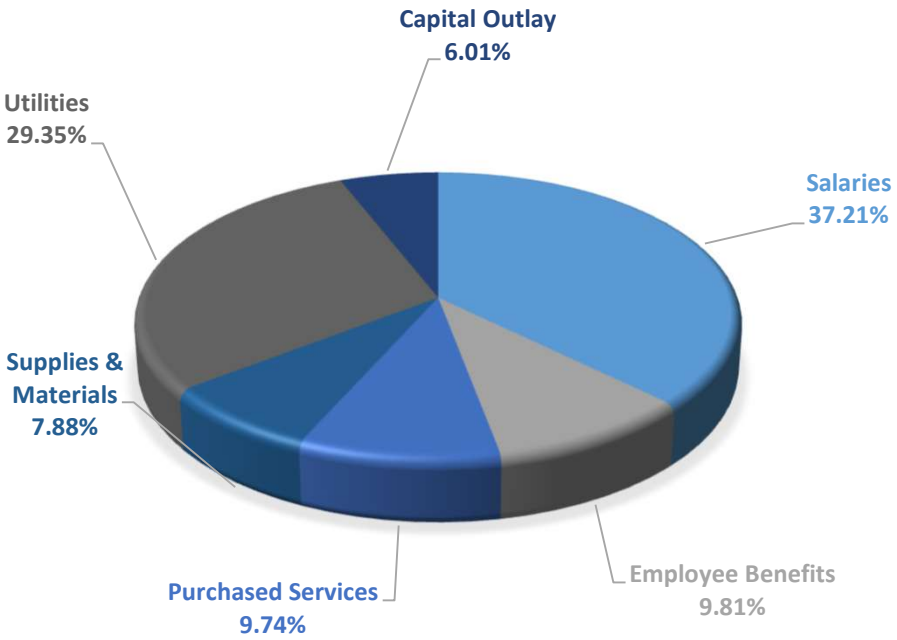
District 200 takes pride in the cleanliness of its schools and grounds and wants to retain the progress that has been made on the overall maintenance and repair of its facilities. Utilities continue to be a large cost to the Operations & Maintenance Fund budget. The District has taken great strides in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

OPERATIONS & MAINTENANCE FUND
2025-26 BUDGET

TOTAL REVENUE $9,204,435



TOTAL EXPENDITURES $9,204,434



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 20 - OPERATIONS & MAINTENANCE FUND

	2021-22 ACTUAL	2022-23 ACTUAL	*2023-24 ACTUAL*	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	6,915,668	7,163,659	7,344,582	7,703,094	7,780,900	77,806	1.0%
CPPRT	100,000	600,000	513,173	400,000	200,000	(200,000)	-50.0%
Interest	9,609	143,300	270,270	199,166	160,000	(39,166)	-19.7%
Student Parking Fees	28,320	27,522	31,417	22,891	34,535	11,644	50.9%
Building Rentals	28,407	31,369	35,467	44,274	45,000	726	1.6%
Other	66,116	281,069	111,674	336,582	189,000	(147,582)	-43.8%
Total Local	7,148,119	8,246,919	8,306,583	8,706,007	8,409,435	(296,572)	-3.4%
State:							
General State Aid	800,000	839,000	700,000	700,000	700,000	-	0.0%
Categoricals	75,000	95,000	95,000	95,000	95,000	-	0.0%
Total State	875,000	934,000	795,000	795,000	795,000	-	0.0%
Grants	-	-	-	50,000	-	-	-
Total Grants	-	-	-	50,000	-	-	-
TOTAL REVENUES	**8,023,119**	**9,180,919**	**9,101,583**	**9,551,007**	**9,204,435**	**(346,572)**	**-3.6%**
EXPENDITURES:							
Salaries	3,018,896	3,027,287	3,018,422	3,298,423	3,424,332	125,909	3.8%
Employee Benefits	710,295	734,884	704,575	779,493	902,539	123,046	15.8%
Purchased Services	779,939	847,615	692,930	692,009	896,459	204,450	29.5%
Supplies & Materials	773,419	758,663	745,635	789,509	725,270	(64,239)	-8.1%
Utilities	1,533,062	1,790,552	2,162,833	2,289,393	2,700,726	411,333	18.0%
Capital Outlay	322,898	609,257	215,082	258,465	552,725	294,260	113.8%
Other	379	56,585	847	5,557	2,384	(3,173)	-57.1%
TOTAL EXPENDITURES	**7,138,888**	**7,824,842**	**7,540,324**	**8,112,848**	**9,204,434**	**1,091,586**	**13.5%**
REV OVER/(UNDER) EXP	**884,231**	**1,356,077**	**1,561,259**	**1,438,159**	**0**		
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	-	-	(3,200,000)	(1,000,000)	-		
TOTAL OTHER FINANCING SOUI	-	-	(3,200,000)	(1,000,000)	-		
IET CHANGE IN FUND BALANCE	884,231	1,356,077	(1,638,741)	438,159	0		
BEGINNING FUND BALANCE	**6,276,875**	**7,161,106**	**8,517,183**	**6,878,442**	**7,316,601**		
ENDING FUND BALANCE	**7,161,106**	**8,517,183**	**6,878,442**	**7,316,601**	**7,316,601**	79.5%	
LESS EARLY TAXES	(3,695,269)	(3,899,901)	(3,863,599)	(4,098,036)	(4,098,036)		
ADJUSTED ENDING FUND BAL	3,465,837	4,617,282	3,014,843	3,218,565	3,218,565	35.0%	

	Actual 2021-22	ACTUAL 2022-23	ACTUAL *2023-24*	ACTUAL 2024-25	Budget 2025-26
321-Garbage	31,338	36,734	75,223	94,703	119,500
341-Telephone	231,496	185,969	127,148	155,141	204,169
370-Water/Sewer	40,670	46,014	50,799	64,637	66,200
465-Gas	348,173	625,800	516,297	529,538	593,470
466-Electricity	881,385	896,035	1,393,366	1,445,374	1,717,387
	1,533,062	1,790,552	2,162,833	2,289,393	2,700,726

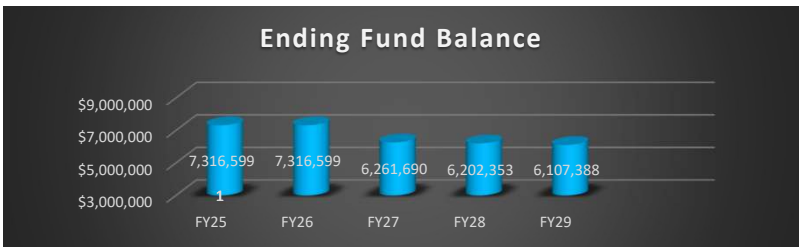
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

GENERAL FUND
OPERATIONS & MAINTENANCE FUND - 20

			PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	7,344,582	7,703,094	7,780,900	8,014,327	8,254,757	8,502,400
CPPRT	513,173	400,000	200,000	200,000	200,000	200,000
Interest	270,270	199,166	160,000	150,000	150,000	120,000
Student Parking Fees	31,417	22,891	34,535	28,000	28,000	28,000
Building Rentals	35,467	44,274	45,000	38,000	38,000	38,000
Other	111,674	336,582	189,000	70,000	70,000	70,000
Total Local	8,306,583	8,706,007	8,409,435	8,500,327	8,740,757	8,958,400
State:						
General State Aid	700,000	700,000	700,000	700,000	700,000	700,000
Categoricals	95,000	95,000	95,000	75,000	75,000	75,000
Total State	795,000	795,000	795,000	775,000	775,000	775,000
Federal:						
Grants	-	50,000	-	-	-	-
Total Federal	-	50,000	-	-	-	-
TOTAL REVENUES	**9,101,583**	**9,551,007**	**9,204,435**	**9,275,327**	**9,515,757**	**9,733,400**
EXPENDITURES:						
Salaries	3,018,422	3,298,423	3,424,332	3,569,866	3,685,887	3,805,678
Employee Benefits	704,575	779,493	902,539	956,691	1,014,093	1,074,938
Purchased Services	692,930	692,009	898,459	916,428	934,757	953,452
Supplies & Materials	745,635	789,509	725,270	739,775	754,570	769,662
Utilities	2,162,833	2,289,393	2,698,726	2,736,508	2,774,819	2,813,667
Capital Outlay	215,082	258,465	552,725	409,468	409,468	409,468
Other	847	5,557	2,384	1,500	1,500	1,500
TOTAL EXPENDITURES	**7,540,324**	**8,112,848**	**9,204,434**	**9,330,237**	**9,575,094**	**9,828,365**
REVENUES OVER/(UNDER) EXPENDITURES	**1,561,258**	**1,438,158**	**-**	**(54,909)**	**(59,337)**	**(94,965)**
OTHER FINANCING SOURCES (USES):						
Transfers In						
Transfers Out	**(3,200,000)**	**(1,000,000)**	**-**	**(1,000,000)**		
TOTAL OTHER FINANCING SOURCES	**(3,200,000)**	**(1,000,000)**	**-**	**(1,000,000)**		
NET CHANGE IN FUND BALANCE	(1,638,742)	438,158	-	(1,054,909)	(59,337)	(94,965)
BEGINNING FUND BALANCE	**8,517,183**	**6,878,441**	**7,316,599**	**7,316,599**	**6,261,690**	**6,202,353**
ENDING FUND BALANCE	**6,878,441**	**7,316,599**	**7,316,599**	**6,261,690**	**6,202,353**	**6,107,388**
LESS EARLY TAXES	**(3,863,599)**	**(4,098,036)**	**(4,098,036)**	**(4,007,164)**	**(4,127,378)**	**(4,251,200)**
ADJUSTED ENDING FUND BALANCE	**3,014,842**	**3,218,563**	**3,218,563**	**2,254,527**	**2,074,975**	**1,856,188**

Assumptions for Projected Years:

* Property Tax revenues will increase 3% in FY26, FY27 & FY28.
* CPPRT will remit $200,000 to O&M Fund as needed to balance the budget.
* Interest, Parking Fees, Building Rentals, & Other will remain stable for the next three years.
* All State Funds will remain static.
* Employee contracts expire at end of FY24. For budget forecasting purposes only, salaries will increase 4.5%, 4.25%, and 3.25% in FY26, FY27, & FY28
* Benefits will increase 6% per year
* Purchased Services & Supplies will increase 2% for the remaining three years.
* Utilities will increase 1.4% each year.
* Capital Outlay will remain stable however a transfer to the capital fund will be expected to cover MEES chiller replacement and other expenditures.
* The projected years' budget is for informational purposes only and will change as time elapses.



Woodstock Community Unit School District 200

Buildings Owned by School District 200

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

DEBT SERVICE FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

DEBT SERVICE FUND

The 2025-26 budget includes $22.5.0 million in principal and interest payments on long-term debt. The district has six outstanding general obligation bonds totaling $60.4 million in principal payments and $30.9 million in interest payments. The majority of the District's debt is attributable to the March, 2006 $105 million school building referendum that authorized the construction of a new elementary school, a new middle school, a new high school, an addition to the Early Learning Center, and the conversion of Olson Middle School to an elementary school. In March of 2010, Life Safety bonds were issued to complete over $10.0 million in health/life safety projects identified in the district's Long-Range Facilities Plan. The remaining outstanding bond issues are refunding bonds.

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

Levy Yr	Bond Series	Scheduled Bond Payment	Abatement	Revised P&I	Tax Rate w/o Abate	Tax Rate w/Abate	Tax Rate Reduction
2010	2006A	4,491,700	(2,500,000)	1,991,700	1.1653	0.9308	0.2345
2011	2006A	4,490,900	(2,500,000)	1,990,900	1.3401	1.0778	0.2623
2012	2006A	4,492,100	(1,000,000)	3,492,100	1.4232	1.3046	0.1186
2013	2006A	5,889,500	(1,000,000)	4,889,500	1.5096	1.3777	0.1319
2015	2014	5,991,138	(74,314)	5,916,824	1.3633	1.3530	0.0103
2016	2008B	4,740,750	(1,000,000)	3,740,750	1.3006	1.1686	0.1320
2017	2014	5,022,137	(1,500,000)	3,522,137	1.2266	1.0399	0.1867
2018	2014	5,048,388	(4,089,892)	958,496	1.1961	0.7116	0.4845
2019	2014	2,999,387	(2,999,387)	0	1.1492	0.8162	0.3330
2020	2015B	5,701,500	(5,700,000)	1,500	1.3822	0.7761	0.6061
2021	2006	9,000,000	(5,000,000)	4,000,000	1.3124	0.8076	0.5048
2022	2006B	8,999,990	(5,000,000)	3,999,990	1.3024	0.8015	0.5009
2023	2006B	9,430,000	(5,000,000)	4,430,000	1.0760	0.7423	0.3337
2024	2006B	18,200,000	(13,678,950)	4,521,050	1.8325	0.6733	1.1592
2025	2006B	19,000,000	(14,448,200)	4,551,800	1.7112	0.6099	1.1013

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

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

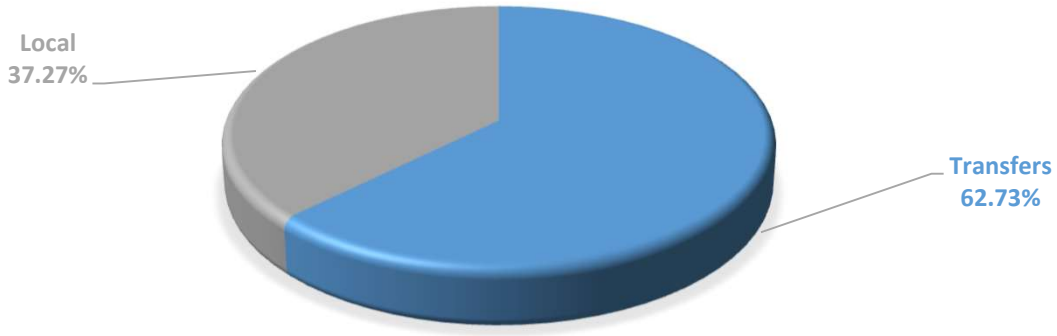
In November 2020, the Board passed a resolution providing for the issuance of General Obligation Refunding School bonds not to exceed $48,000,000 for the purpose of refunding certain outstanding bonds and restructuring the outstanding debt. Issuance of these bonds resulted in refunding series 2021A and 2021B bonds, extending the repayment term of outstanding bonds, reducing the interest rate, and saving the district $1.44 million.

During the 2023-24 school year, due to reduced interest rates, the district again had the opportunity to refinance bonds saving the district slightly over $1 million without changing the payment term of the outstanding debt. The Series 2014 General Obligation Refunding School Bonds were refunded with Series 2023 General Obligation Refunding School Bonds.

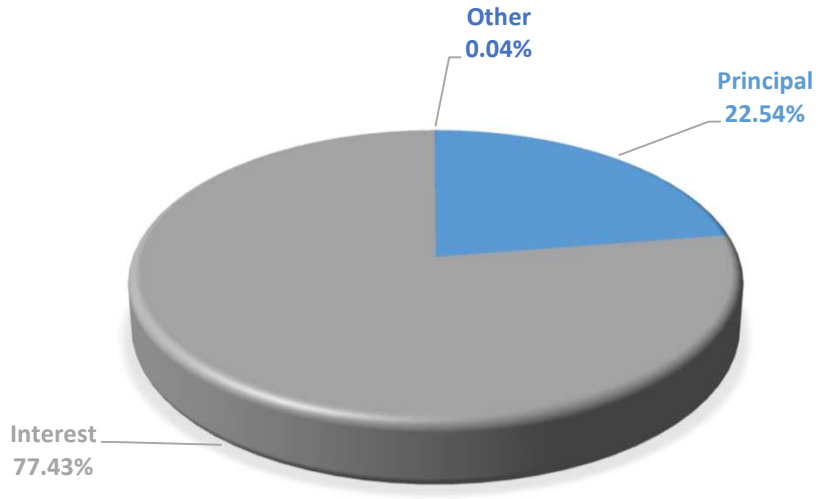
Taxes are levied to provide cash to retire these bonds and to pay the interest on them. To protect the bondholders, these tax collections must be accounted for in the Debt Service Fund and cannot be co-mingled with other funds. The fund balance of the Debt Service Fund on June 30, 2025 was $5,067,847. Funds will be transferred from Fund 10, the Education Fund as well as Fund 61, the Developer Impact Fee Fund to supplement the debt service payment due January 15, 2026. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

DEBT SERVICE FUND
2025-26 BUDGET

TOTAL REVENUE $22,456,200



TOTAL EXPENDITURES $22,456,200



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 30 - DEBT SERVICE FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	7,711,646	7,955,961	7,884,837	8,037,723	7,992,572	(45,151)	-0.6%
CPPRT	500,000	500,000	500,000	500,000	250,000	(250,000)	-50.0%
Interest	4,472	66,278	129,621	132,056	127,000	(5,056)	-3.8%
Total Local	8,216,118	8,522,239	8,514,458	8,669,779	8,369,572	(300,207)	-3.5%
State:							
Reimbursements							
Total State	-	-	-	-	-	-	-
Federal:							
BAB Interest Rebate							
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**8,216,118**	**8,522,239**	**8,514,458**	**8,669,779**	**8,369,572**	**(300,207)**	**-3.5%**
EXPENDITURES:							
Debt Service:							
Principal	10,385,000	3,866,390	3,500,674	5,177,950	5,060,700	(117,250)	-2.3%
Interest	2,614,693	9,134,198	9,302,164	16,501,000	17,387,500	886,500	5.4%
Other	2,840	3,461	2,324	2,390	8,000	5,610	234.7%
TOTAL EXPENDITURES	**13,002,533**	**13,004,049**	**12,805,161**	**21,681,340**	**22,456,200**	**774,860**	**3.6%**
REV OVER/(UNDER) EXP	**(4,786,415)**	**(4,481,809)**	**(4,290,704)**	**(13,011,561)**	**(14,086,628)**		
OTHER FINANCING SOURCES (USES):							
Bond Proceeds	-		(277,691)				
Transfers In	5,195,473	4,800,050	4,587,322	13,273,337	14,086,628		
Transfer to Escrow Agent	-						
TOTAL OTHER FINANCING SOURCES	**5,195,473**	**4,800,050**	**4,309,631**	**13,273,337**	**14,086,628**		
NET CHANGE IN FUND BALANCE	**409,058**	**318,241**	**18,928**	**261,776**	**-**		
BEGINNING FUND BALANCE	**4,059,845**	**4,468,903**	**4,787,144**	**4,806,072**	**5,067,847**		
ENDING FUND BALANCE	**4,468,903**	**4,787,144**	**4,806,072**	**5,067,847**	**5,067,847**		
LESS EARLY TAXES	(4,233,769)	(4,216,585)	(4,121,187)	(4,192,314)	(4,192,314)		
ADJUSTED ENDING FUND BAL	235,134	570,558	684,885	875,534	875,534	5.3%	

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TRANSPORTATION FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

TRANSPORTATION FUND

School District 200 provides transportation as mandated to any child residing more than 1.5 miles from their assigned school. For the 2025-26 school year over 5,200 out of 6,000 plus students will be eligible for transportation. Consequently, the District's bus fleet consists of eighty 51-78 passenger buses, sixteen 18-48 passenger buses, and two transit vans. Approximately 5,500 miles are driven daily and on average 500 bus driver hours are logged daily. Annually buses travel over 1,200,000 miles.

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

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

This school year's total revenue budget for the Transportation Fund is $5,822,145 and the expenditure budget is $7,377,057. Expenditures exceed revenues by $1,554,912. The District will spend down some of the Transportation Fund's reserves so that the fund balance is more in line with the District's policy of having 25% of revenues on hand. These funds will be used to continue to update the bus fleet with new (used) buses.

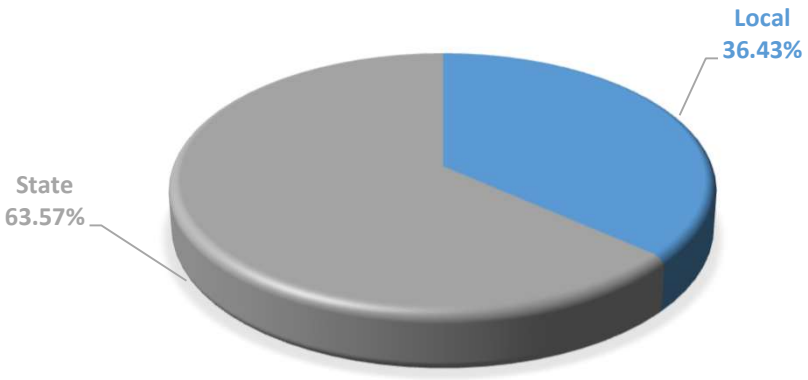
Approximately 36.4% of revenues come from local sources, primarily property taxes; and the remaining 63.6% comes from State sources in the form of reimbursement. Expenditures in the Transportation Fund consist of salaries and benefits for the following staff:

- 1.0 Director
- 1.0 Coordinator
- 1.0 Route Supervisor
- 1.0 Secretary
- 2.0 Dispatchers
- 3.0 Mechanics
- 81.8 Drivers (including Sub Drivers)
- 21.0 Bus Associates

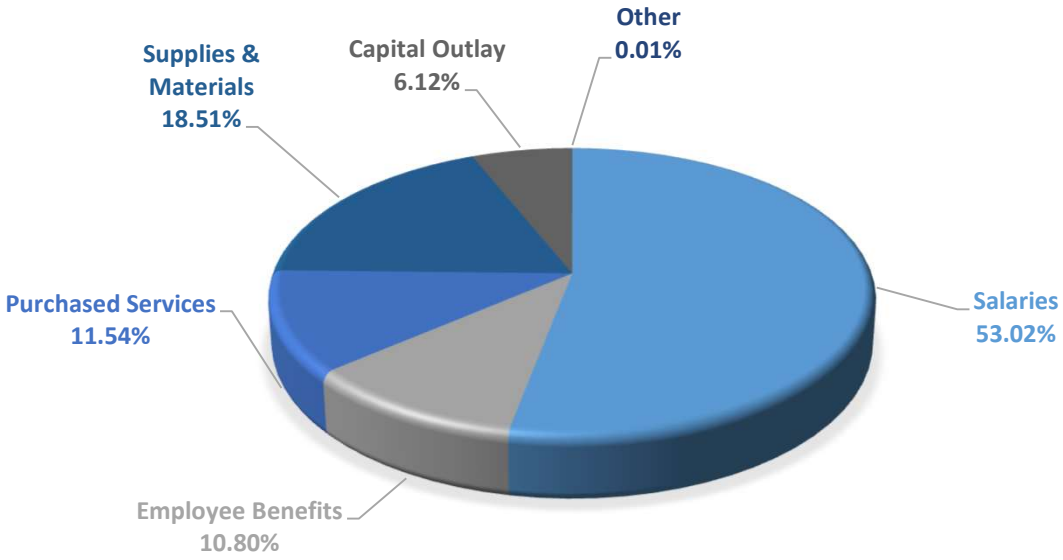
In addition, District 200 pays for bus repairs and supply parts, fuel, and equipment. The fund balance of the Transportation Fund on June 30, 2025 was $3,650,817. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

TRANSPORTATION FUND
2025-26 BUDGET

TOTAL REVENUE $5,822,145



TOTAL EXPENDITURES $7,377,057



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 40 - TRANSPORTATION FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	1,767,886	1,787,865	1,820,618	1,941,615	1,961,145	19,530	1.0%
Interest	8,223	105,056	142,351	124,122	85,000	(39,122)	-31.5%
Fees	6,186	12,318	4,038	-	30,000	30,000	0.0%
Other	21,879	34,919	32,207	47,528	45,000	(2,528)	-5.3%
Total Local	1,804,174	1,940,157	1,999,214	2,113,265	2,121,145	7,880	0.4%
State:							
General State Aid	-	-	-	-	-	-	-
Categoricals	3,649,352	3,498,689	4,499,355	3,744,902	3,701,000	(43,902)	-1.2%
Total State	3,649,352	3,498,689	4,499,355	3,744,902	3,701,000	(43,902)	-1.2%
Federal:							
Grants	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**5,453,526**	**5,438,846**	**6,498,569**	**5,858,167**	**5,822,145**	**(36,022)**	**-0.6%**
EXPENDITURES:							
Salaries	3,099,218	3,254,822	3,544,342	3,744,067	3,911,259	167,192	4.5%
Employee Benefits	527,296	622,860	638,841	695,578	796,798	101,220	14.6%
Purchased Services	624,674	637,498	655,474	629,412	851,000	221,588	35.2%
Supplies & Materials	934,714	1,121,837	1,081,642	1,307,919	1,365,500	57,581	4.4%
Capital Outlay	460,164	296,750	524,951	274,403	451,500	177,097	64.5%
Other	459	5,266	757	976	1,000	24	2.5%
TOTAL EXPENDITURES	**5,646,525**	**5,939,034**	**6,446,007**	**6,652,354**	**7,377,057**	**724,703**	**10.9%**
REV OVER/(UNDER) EXP	**(192,999)**	**(500,188)**	**52,562**	**(794,187)**	**(1,554,912)**		
OTHER FINANCING SOURCES (USES):							
Transfers In	-	-	-	-	-		
Transfers Out	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**(192,999)**	**(500,188)**	**52,562**	**(794,187)**	**(1,554,912)**		
BEGINNING FUND BALANCE	**5,216,012**	**5,023,013**	**4,522,825**	**4,575,387**	**3,781,200**		
ENDING FUND BALANCE	**5,023,013**	**4,522,825**	**4,575,387**	**3,781,200**	**2,226,288**	30.2%	
LESS EARLY TAXES	(950,200)	(948,623)	(973,894)	(1,032,891)	(1,032,891)		
ADJUSTED ENDING FUND BAL	4,072,813	3,574,202	3,601,493	2,748,309	1,193,397	16.2%	

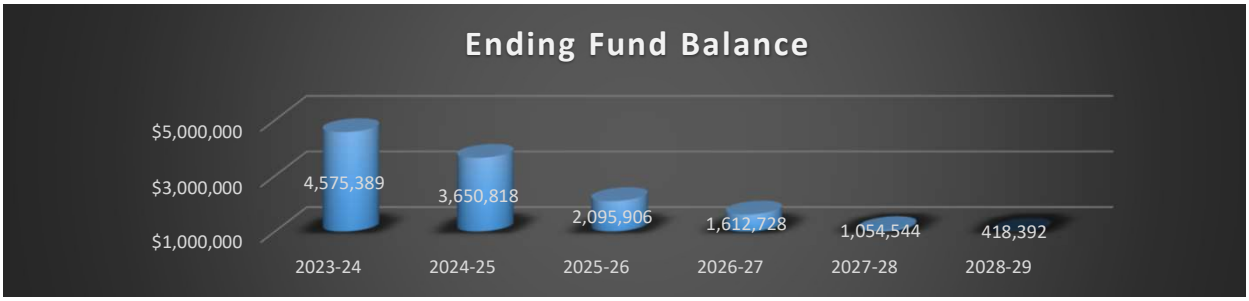
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

TRANSPORTATION FUND - 40

				PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	1,820,618	1,941,615	1,961,145	2,019,979	2,080,579	2,142,996
Interest	142,351	124,122	85,000	85,000	85,000	85,000
Fees	4,038	-	30,000	30,000	30,000	30,000
Other	32,207	47,528	45,000	45,000	45,000	45,000
Total Local	1,999,214	2,113,265	2,121,145	2,179,979	2,240,579	2,302,996
State:						
Categoricals	4,499,355	3,744,902	3,701,000	4,000,000	4,040,000	4,080,400
Total State	4,499,355	3,744,902	3,701,000	4,000,000	4,040,000	4,080,400
Federal:						
Grants	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
Proceeds from Loans	-	-	-	-	-	-
TOTAL REVENUES	**6,498,569**	**5,858,167**	**5,822,145**	**6,179,979**	**6,280,579**	**6,383,396**
EXPENDITURES:						
Salaries	3,544,342	3,744,067	3,911,259	3,903,190	4,030,044	4,161,020
Employee Benefits	638,841	695,578	796,798	737,313	759,432	782,215
Purchased Services	655,474	629,412	851,000	642,000	654,840	667,937
Supplies & Materials	1,081,642	1,438,302	1,365,500	1,379,155	1,392,947	1,406,876
Capital Outlay	524,951	274,403	451,500	-	-	-
Other	757	976	1,000	1,500	1,500	1,500
TOTAL EXPENDITURES	**6,446,007**	**6,782,738**	**7,377,057**	**6,663,158**	**6,838,762**	**7,019,548**
REVENUES OVER/(UNDER) EXPENDITURES	**52,562**	**(924,571)**	**(1,554,912)**	**(483,178)**	**(558,184)**	**(636,152)**
BEGINNING FUND BALANCE	**4,522,827**	**4,575,389**	**3,650,818**	**2,095,906**	**1,612,728**	**1,054,544**
ENDING FUND BALANCE	**4,575,389**	**3,650,818**	**2,095,906**	**1,612,728**	**1,054,544**	**418,392**
LESS EARLY TAXES	(973,894)	**(1,032,891)**	**(1,032,891)**	**(1,009,990)**	**(1,040,289)**	**(1,071,498)**
ADJ ENDING FUNDING BALANCE	**3,601,495**	**2,617,927**	**1,063,015**	**602,738**	**14,255**	**(653,106)**

Assumptions for Projected Years:

* Property Tax revenues will increase 3.0% for FY27, FY28, & FY29.
* Interest and Fees and Other revenues will remain static.
* Current employee contracts expire at end of FY29. Salaries are scheduled to increase 4.5%, 4.25%, and 3.25%, respectively
* Benefits will increase 6% each year over 2025 actual.
* Purchased Services & Supplies will increase 1% for the next three years.
* Capital Outlay for bus purchases will curtail for the next three years.
* The projected years' budget is for informational purposes only and will change as time elapses.



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MUNICIPAL RETIREMENT FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200

WOODSTOCK, ILLINOIS

ILLINOIS MUNICIPAL RETIREMENT FUND

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

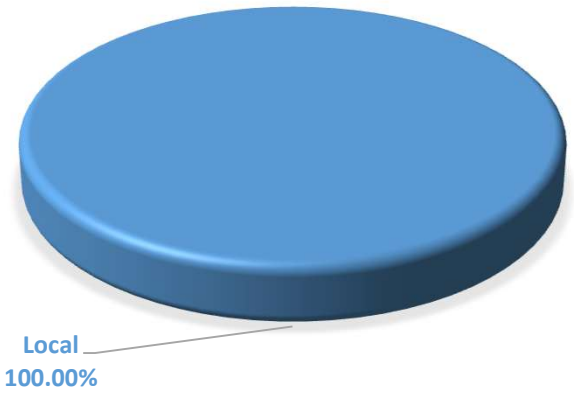
- Secretaries
- Custodians
- Non-Certified Administrators
- Bus Drivers
- Mechanics
- Classroom Associates
- Food Service Workers

For the 2025-26 school year total budgeted revenues and expenditures are $1,208,113 and $1,718,997, respectively. Revenue comes only from local sources, primarily property taxes and Corporate Personal Property Replacement Taxes (CPPRT). Expenditures are for District 200's payments made to the IMRF. The employee is required to contribute 4.5% of their gross salary and the Board of Education is required to contribute a formula-driven rate that changes annually. For calendar year 2025, District 200 must contribute 9.45%. This rate will change on January 1, 2026 based on updated current and future costs of District 200's population participating in the IMRF plan. The fund balance of the IMRF Fund on June 30, 2025 was $740,033. The district plans to spend down some of the fund balance to meet district standards of 25% of annual expenditures. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

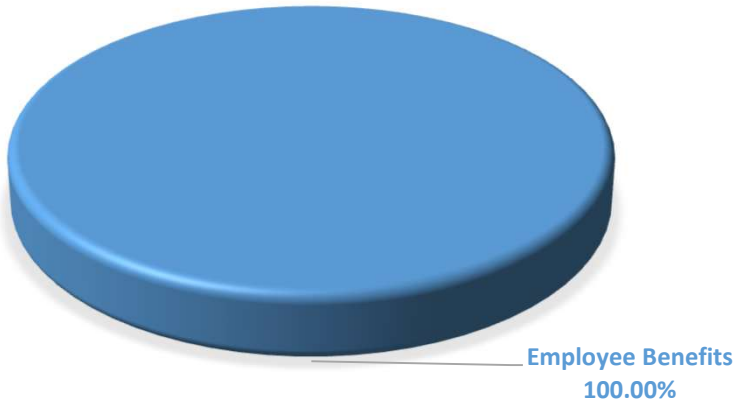
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ILLINOIS MUNICIPAL RETIREMENT FUND
2025-26 BUDGET

TOTAL REVENUE $1,208,113



TOTAL EXPENDITURES $1,718,997



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 50 - ILLINOIS MUNICIPAL RETIREMENT FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	1,141,919	1,115,911	1,112,585	1,160,605	1,149,225	(11,380)	-1.0%
CPPRT	451,642	451,642	474,463	77,776	38,888	(38,888)	-50.0%
Interest	968	16,209	30,733	30,943	20,000	(10,943)	-35.4%
Other						-	
Total Local	1,594,529	1,583,762	1,617,781	1,269,324	1,208,113	(61,211)	-4.8%
State:						-	
Reimbursements	-	-	-	-	-	-	
Total State	-	-	-	-	-	-	
Federal:						-	
Reimbursements	-	-	-	-	-	-	
Total Federal	-	-	-	-	-	-	
						-	
TOTAL REVENUES	**1,594,529**	**1,583,762**	**1,617,781**	**1,269,324**	**1,208,113**	**(61,211)**	**-4.8%**
						-	
EXPENDITURES:						-	
Salaries	-	-	-	-	-	-	
Employee Benefits	1,491,289	1,362,296	1,496,861	1,709,455	1,718,997	9,542	0.6%
Purchased Services	-	316	-	-	-	-	
Supplies & Materials	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
TOTAL EXPENDITURES	**1,491,289**	**1,362,613**	**1,496,861**	**1,709,455**	**1,718,997**	**9,542**	**0.6%**
REV OVER/(UNDER) EXP	**103,240**	**221,149**	**120,921**	**(440,131)**	**(510,884)**		
OTHER FINANCING SOURCES (USES):							
Transfer In:	-	-	-	-	-		
Transfer Out:	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**103,240**	**221,149**	**120,921**	**(440,131)**	**(510,884)**		
BEGINNING FUND BALANCE	**734,855**	**838,095**	**1,059,244**	**1,180,165**	**740,033**		
ENDING FUND BALANCE	**838,095**	**1,059,244**	**1,180,165**	**740,033**	**229,150**		
LESS EARLY TAXES	(585,079)	(607,100)	(595,151)	(605,279)	(605,279)		
ADJUSTED ENDING FUND BAL	253,016	452,144	585,014	134,754	(376,130)	6.5%	

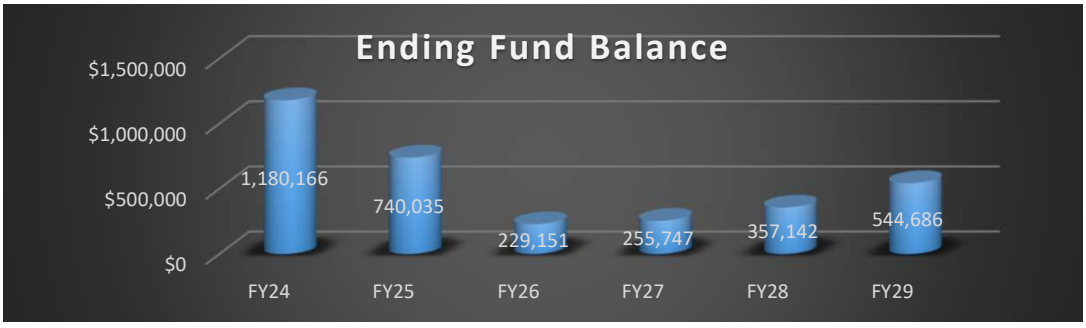
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

SPECIAL REVENUE FUND
ILLINOIS MUNICIPAL RETIREMENT FUND - 50

				PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	1,112,585	1,160,605	1,149,225	1,321,609	1,453,770	1,599,147
CPPRT	474,463	77,776	38,888	450,000	450,000	450,000
Interest	30,733	30,943	20,000	20,000	20,000	20,000
Total Local	1,617,781	1,269,324	1,208,113	1,791,609	1,923,770	2,069,147
State:						
Grants	-	-	-	-	-	-
Total State	-	-	-	-	-	-
Federal:						
Grants	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
TOTAL REVENUES	**1,617,781**	**1,269,324**	**1,208,113**	**1,791,609**	**1,923,770**	**2,069,147**
EXPENDITURES:						
Employee Benefits	1,496,861	1,709,455	1,718,997	1,765,012	1,822,375	1,881,602
TOTAL EXPENDITURES	**1,496,861**	**1,709,455**	**1,718,997**	**1,765,012**	**1,822,375**	**1,881,602**
REVENUES OVER/(UNDER) EXPENDITURES	**120,921**	**(440,131)**	**(510,884)**	**26,596**	**101,394**	**187,544**
BEGINNING FUND BALANCE	**1,059,245**	**1,180,166**	**740,035**	**229,151**	**255,747**	**357,142**
ENDING FUND BALANCE	**1,180,166**	**740,035**	**229,151**	**255,747**	**357,142**	**544,686**
LESS EARLY TAXES	(595,151)	(605,279)	**(605,279)**	**(660,804)**	**(726,885)**	**(799,573)**
ADJ ENDING FUNDING BALANCE	**585,015**	**134,756**	**(376,128)**	**(405,057)**	**(369,743)**	**(254,887)**

Assumptions for Projected Years:

* Property Tax revenues will increase 15% in FY27, & 10% in FY28 and FY29
* CPPRT revenues will increase with les flowing to Fund 10
* Interest will decline and then recover.
* Expenditures will increase 2.5% in the next three years.
* The projected years' budget is for informational purposes only and will change as time elapses.



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SOCIAL SECURITY/MEDICARE FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

SOCIAL SECURITY/MEDICARE FUND

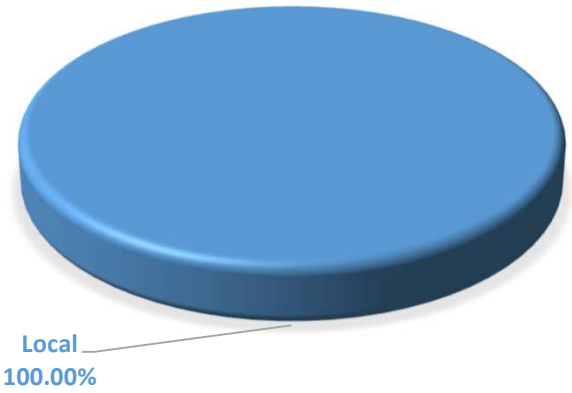
District 200 is required to withhold taxes on all earnings for Social Security and Medicare for eligible employees. In addition, the District must match these withholdings and submit both the employee and employer amounts to the federal government. The current rate for Social Security is 6.2% and the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

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

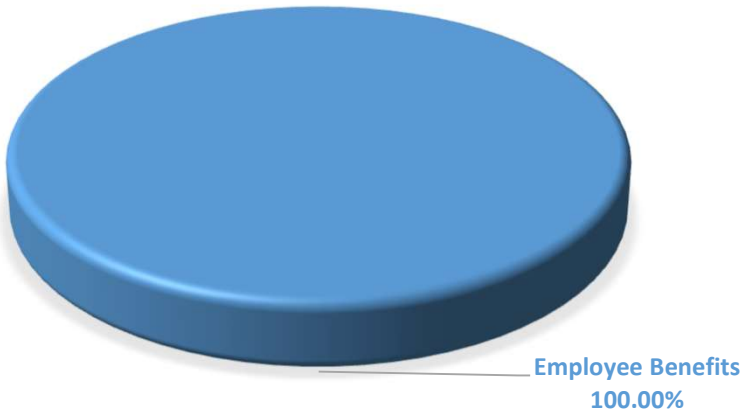
Beginning with the 2011-12 school year, revenues and expenditures attributable to Social Security and Medicare were accounted for in a separate, sub-fund – Fund 51. For the 2025-26 school year total budgeted revenues and expenditures are $1,847,012 and $2,199,471, respectively. Revenue comes only from local sources, primarily property taxes and Corporate Personal Property Replacement Taxes (CPPRT). Expenditures are for District 200's employer contributions. The fund balance of the Social Security/Medicare Fund on June 30, 2025 was $1,187,963. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

SOCIAL SECURITY/MEDICARE FUND
2025-26 BUDGET

TOTAL REVENUE $1,847,012



TOTAL EXPENDITURES $2,199,471



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 51 - SOCIAL SECURITY/MEDICARE FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	1,644,870	1,676,899	1,719,479	1,812,015	1,810,900	(1,115)	-0.1%
CPPRT	90,000	90,000	11,070	22,224	11,112	(11,112)	-50.0%
Interest	1,505	24,726	45,004	39,510	25,000	(14,510)	-36.7%
Other	-	-	-	-	-	-	
Total Local	1,736,375	1,791,624	1,775,553	1,873,750	1,847,012	(26,737)	-1.4%
State:							
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**1,736,375**	**1,791,624**	**1,775,553**	**1,873,750**	**1,847,012**	**(26,737)**	**-1.4%**
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	1,581,894	1,601,258	1,820,043	2,109,280	2,199,471	90,191	4.3%
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**1,581,894**	**1,601,258**	**1,820,043**	**2,109,280**	**2,199,471**	**90,191**	**4.3%**
REV OVER/(UNDER) EXP	154,481	190,366	(44,490)	(235,530)	(352,459)		
OTHER FINANCING SOURCES (USES):							
Transfer In:	-	-	-	-	-		
Transfer Out:	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**154,481**	**190,366**	**(44,490)**	**(235,530)**	**(352,459)**		
BEGINNING FUND BALANCE	**1,123,137**	**1,277,618**	**1,467,984**	**1,423,494**	**1,187,963**		
ENDING FUND BALANCE	**1,277,618**	**1,467,984**	**1,423,494**	**1,187,963**	**835,504**		
LESS EARLY TAXES	(884,217)	(895,935)	(919,783)	(953,782)	(953,782)		
ADJUSTED ENDING FUND BAL	393,401	572,049	503,711	234,182	(118,277)	17.3%	

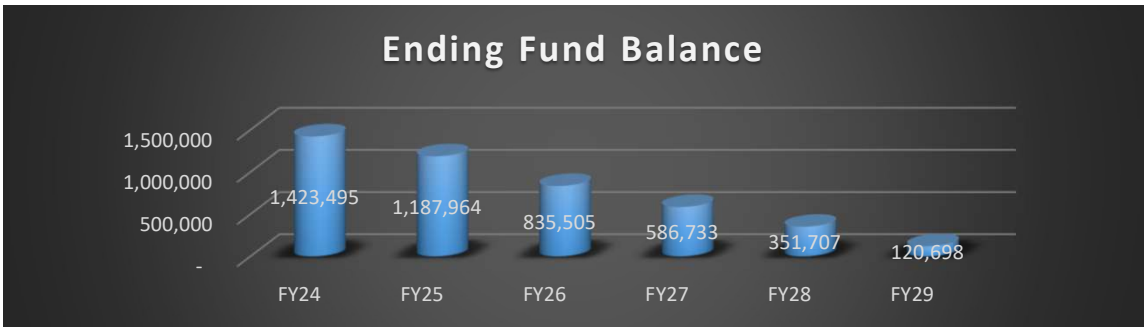
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

SPECIAL REVENUE FUND
SOCIAL SECURITY & MEDICARE FUND - 51

			PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	1,719,479	1,812,015	1,810,900	1,879,060	1,948,585	2,020,682
CPPRT	11,070	22,224	11,112	25,000	30,000	35,000
Interest	45,004	39,510	25,000	25,000	35,000	35,000
Total Local	1,775,553	1,873,749	1,847,012	1,929,060	2,013,585	2,090,682
State:						
Grants	-	-	-	-	-	-
Total State	-	-	-	-	-	-
Federal:						
Grants	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
TOTAL REVENUES	**1,775,553**	**1,873,749**	**1,847,012**	**1,929,060**	**2,013,585**	**2,090,682**
EXPENDITURES:						
Employee Benefits	1,820,043	2,109,280	2,199,471	2,177,832	2,248,611	2,321,691
TOTAL EXPENDITURES	**1,820,043**	**2,109,280**	**2,199,471**	**2,177,832**	**2,248,611**	**2,321,691**
REVENUES OVER/(UNDER) EXPENDITURES	**(44,490)**	**(235,531)**	**(352,459)**	**(248,772)**	**(235,026)**	**(231,009)**
BEGINNING FUND BALANCE	**1,467,985**	**1,423,495**	**1,187,964**	**835,505**	**586,733**	**351,707**
ENDING FUND BALANCE	**1,423,495**	**1,187,964**	**835,505**	**586,733**	**351,707**	**120,698**
LESS EARLY TAXES	**(919,783)**	**(953,782)**	**(953,782)**	**(939,530)**	**(974,292)**	**(1,010,341)**
ADJ ENDING FUNDING BALAN	**503,712**	**234,182**	**(118,277)**	**(352,797)**	**(622,586)**	**(889,643)**

Assumptions for Projected Years:

* Property Tax revenues will increase 3.7% annually for the next three years.
* CPPRT revenues will increase with less staying in Fund 10.
* Interest will decline and then remain static.
* Expenditures will increase 3.25% annually for the next three years.
* The projected years' budget is for informational purposes only and will change as time elapses.



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CAPITAL PROJECTS FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for any construction or renovation projects. Bond proceeds of any construction bond issues are accounted for in the Capital Projects Fund in order to separate these special monies from operating monies. The bond proceeds may only be spent for the purposes specified in the bond indenture and, if applicable, on the ballot. Besides actual construction costs, expenditures may include acquisition of land, utility connections, equipment, fidelity insurance, architect's fees, legal fees, and other items directly related to the construction project.

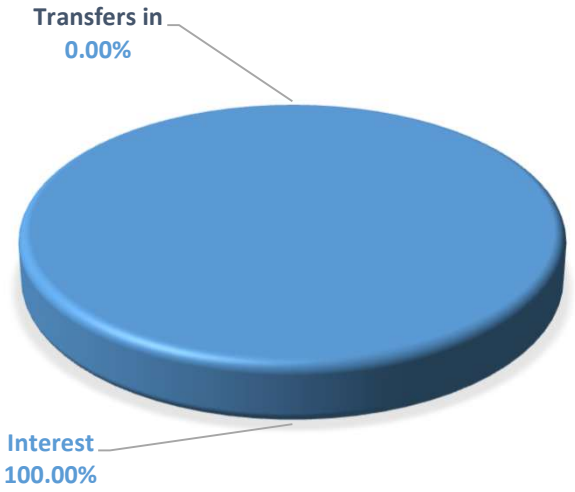
A separate fund should be established for each project or financing source, but aggregated for reporting purposes. District 200 will not issue any construction bonds for the foreseeable future. The FY25 Budget included plans to construct a solar field on the north side of Woodstock North High School. The funds to complete the solar field were transferred to this fund from Fund 20 – Operations and Maintenance so the construction can be segregated and tracked. An additional $1 million was be transferred from Fund 20 in FY25 to cover the construction of the solar array.

The fund balance of the Capital Projects Fund on June 30, 2025 was $3,913,752. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

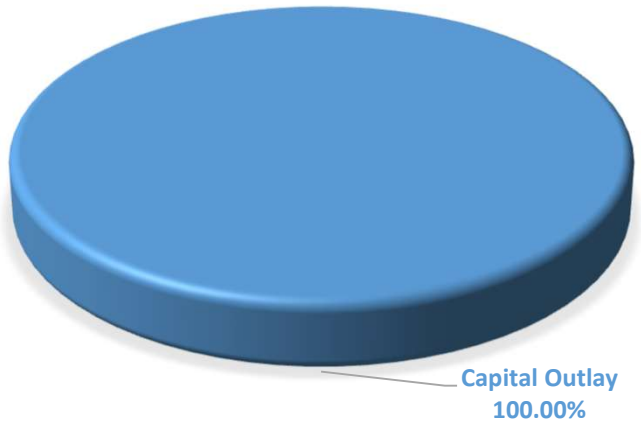
Fund 61 has also been established as a sub-fund of the Capital Projects Fund to account for all Developer Impact Fees.

CAPITAL PROJECTS FUND
2025-26 BUDGET

TOTAL REVENUE $12,000



TOTAL EXPENDITURES $2,936,146



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 60 - CAPITAL PROJECTS FUND

	2022-23 BUDGET	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Interest	-	-	10,494	104,657	12,000	(92,657)	-88.5%
Other	-	-	-	-	-	-	-
Total Local	-	-	10,494	104,657	12,000	(92,657)	-88.5%
State:							
Reimbursements	-	100,000	-	-	-	-	0.0%
Total State	-	100,000	-	-	-	-	0.0%
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**-**	**100,000**	**10,494**	**104,657**	**12,000**	**(92,657)**	**-88.5%**
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	293,641	207,759	2,936,146	2,728,387	1313.2%
TOTAL EXPENDITURES	**-**	**-**	**293,641**	**207,759**	**2,936,146**	**2,728,387**	**1313.2%**
REV OVER/(UNDER) EXP	-	100,000	(283,146)	(103,102)	(2,924,146)		
OTHER FINANCING SOURCES (USES):							
Transfer In:	-	-	3,200,000	1,000,000	-		
Transfer Out:	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	3,200,000	1,000,000	-		
NET CHANGE IN FUND BALANCE	**-**	**100,000**	**2,916,854**	**896,898**	**(2,924,146)**		
BEGINNING FUND BALANCE	-	-	100,000	3,016,854	3,913,752		
ENDING FUND BALANCE	-	100,000	3,016,854	3,913,752	989,606		

DEVELOPER IMPACT FUND
Sub-Fund of the Capital Projects Fund
2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

DEVELOPER IMPACT FEES FUND

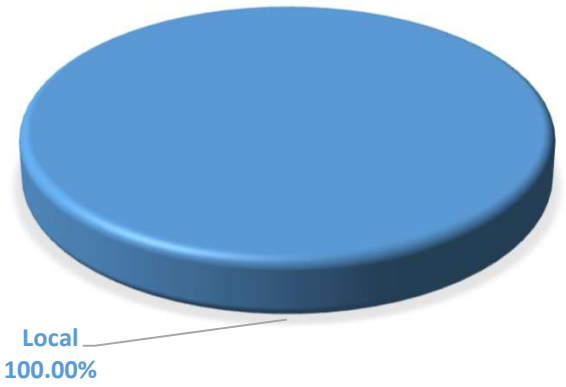
Revenues for the Developer Impact Fund come from payments made by developers and builders of new residential buildings and houses as stated in the various municipal ordinances on behalf of District 200. Expenditures from the Developer Impact Fund can be used for the purchase of land or capital improvement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

For the 2025-26 school year revenues have been budgeted at $13,000; all of which is from interest and fees is from interest earnings and $250,000 is from additional impact fees from developers. Although the housing market has improved, many of the projects within District 200 boundaries have concluded therefore payments have subsided. However, new development has been approved in the City of Woodstock so collection of impact fees is expected in the future.

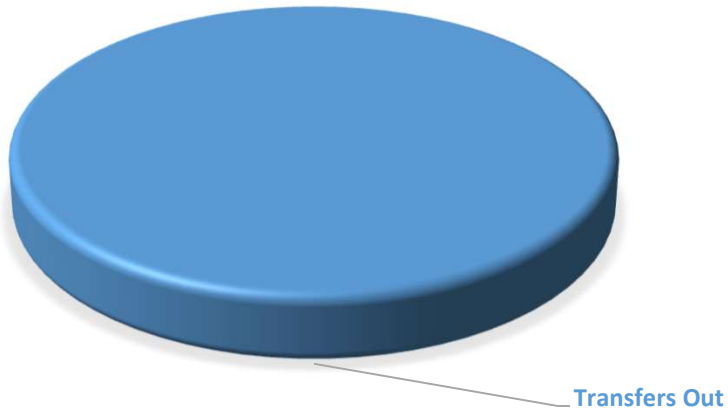
No expenditures have been budgeted for the 2025-26 school year. $250,000 will be transferred to the Debt Service Fund in order to contribute to the 2026 debt service payment. The fund balance of the Developer Impact Fees Fund on June 30, 2025 was $249,501 reflecting the excess revenues received over transfers out to the debt service fund in FY24. Additional funds from interest are expected to cover the amount of the transfer. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

DEVELOPER IMPACT FUND
2025-26 BUDGET

TOTAL REVENUE $13,000



TOTAL EXPENDITURES $250,000



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 61 - DEVELOPER IMPACT FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	%
REVENUES:							
Local:							
Property Taxes	-	-	-	-	-		
Interest	165	9,702	15,476	11,097	8,000	(3,097)	-27.9%
Fees	195,323	788,565	144,541	7,318	5,000	(2,318)	-31.7%
Other	-	-	-	-	-		
Total Local	195,488	798,267	160,016	18,415	13,000	(5,415)	-29.4%
State:							
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**195,488**	**798,267**	**160,016**	**18,415**	**13,000**	**(5,415)**	**-29.4%**
EXPENDITURES:							
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REV OVER/(UNDER) EXP	**195,488**	**798,267**	**160,016**	**18,415**	**13,000**		
THER FINANCING SOURCES (USES):							
Transfer In:							
Transfer Out:	(195,473)	(250,050)	(256,000)	(250,000)	(250,000)		
TOTAL OTHER FINANCING SOURCES	(195,473)	(250,050)	(256,000)	(250,000)	(250,000)		
NET CHANGE IN FUND BALANCE	**15**	**548,217**	**(95,984)**	**(231,585)**	**(237,000)**		
BEGINNING FUND BALANCE	**28,838**	**28,853**	**577,069**	**481,086**	**249,501**		
ENDING FUND BALANCE	**28,853**	**577,069**	**481,086**	**249,501**	**12,501**	5.0%	

WORKING CASH FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

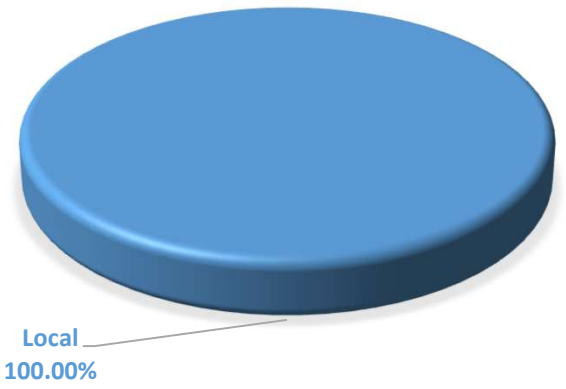
WORKING CASH FUND

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

These funds are used to make interfund loans from the Working Cash Fund to any fund for which taxes are levied. No interfund loans have been necessary out of the Working Cash Fund since May of 2004. For the 2025-26 school year $323,750 has been budgeted for revenue from property taxes and interest income with no expenditures. The fund balance of the Working Cash Fund on June 30, 2025 was $6,352,184. These funds are classified as unrestricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

WORKING CASH FUND
2025-26 BUDGET

TOTAL REVENUE $323,750



TOTAL EXPENDITURES $-

WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 70 - WORKING CASH FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Property Taxes	401,345	318,262	246,395	251,211	248,750	(2,461)	-1.0%
Interest	7,647	112,055	194,122	191,149	75,000	(116,149)	-60.8%
Total Local	408,992	430,317	440,517	442,360	323,750	(118,610)	-26.8%
State:							
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**408,992**	**430,317**	**440,517**	**442,360**	**323,750**	**(118,610)**	**-26.8%**
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**	**-**
REV OVER/(UNDER) EXP	408,992	430,317	440,517	442,360	323,750		
OTHER FINANCING SOURCES (USES):							
Transfer In:							
Transfer Out:	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**408,992**	**430,317**	**440,517**	**442,360**	**323,750**		
BEGINNING FUND BALANCE	4,629,999	5,038,990	5,469,307	5,909,824	6,352,184		
ENDING FUND BALANCE	5,038,990	5,469,307	5,909,824	6,352,184	6,675,934		
LESS EARLY TAXES	(211,167)	(131,754)	(128,794)	(131,036)	(131,036)		
ADJUSTED ENDING FUND BAL	4,827,823	5,337,553	5,781,030	6,221,148	6,544,898		

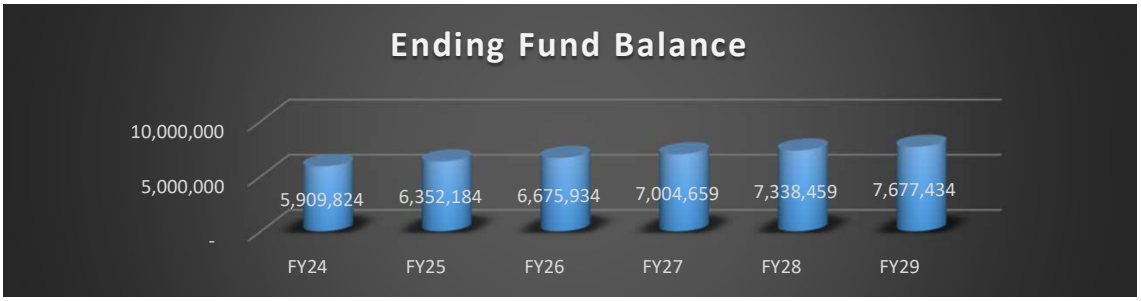
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures
2025-26 Budget Through 2028-29 Budget Forecast

GENERAL FUND
WORKING CASH FUND - 70

			PROJECTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Unaudited Actual	Budget	Budget	Budget	Budget
REVENUES:						
Local:						
Property Taxes	246,395	251,211	248,750	253,725	258,800	263,975
Interest	194,122	191,149	75,000	75,000	75,000	75,000
Total Local	440,517	442,360	323,750	328,725	333,800	338,975
State:						
Grants	-	-	-	-	-	-
Total State	-	-	-	-	-	-
Federal:						
Grants	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-
Proceeds from Loans	-	-	-	-	-	-
TOTAL REVENUES	**440,517**	**442,360**	**323,750**	**328,725**	**333,800**	**338,975**
EXPENDITURES:						
Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other	-	-	-	-	-	-
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**-**	**-**
REVENUES OVER/(UNDER) EXPENDITURES	**440,517**	**442,360**	**323,750**	**328,725**	**333,800**	**338,975**
BEGINNING FUND BALANCE	**5,469,307**	**5,909,824**	**6,352,184**	**6,675,934**	**7,004,659**	**7,338,459**
ENDING FUND BALANCE	**5,909,824**	**6,352,184**	**6,675,934**	**7,004,659**	**7,338,459**	**7,677,434**
LESS EARLY TAXES	**(128,794)**	**(128,794)**	**(128,794)**	**(128,794)**	**(129,400)**	**(131,988)**
ADJ ENDING FUNDING BALANCE	**5,781,030**	**6,223,390**	**6,547,140**	**6,875,865**	**7,209,059**	**7,545,446**

Assumptions for Projected Years:

* Property Tax revenue will increase 2% annually
* Interest earnings will remain stable
* The projected years' budget is for informational purposes only and will change as time elapses.



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TORT IMMUNITY FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

TORT IMMUNITY FUND

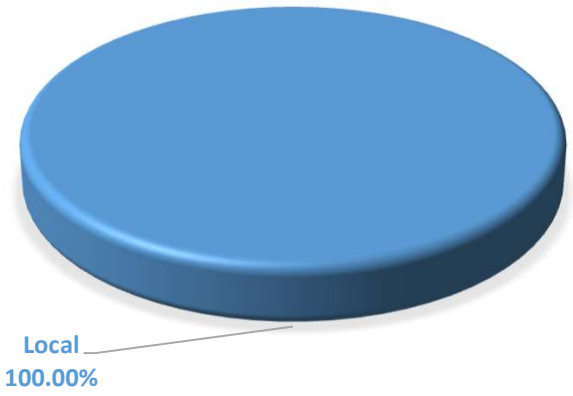
Revenues for Tort Immunity expenditures are from either a separate tax levy or the sale of Insurance Reserve Fund bonds. Eligible expenditures include workers' compensation insurance premiums, unemployment insurance premiums or direct reimbursement to the State of Illinois, and the liability portion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

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

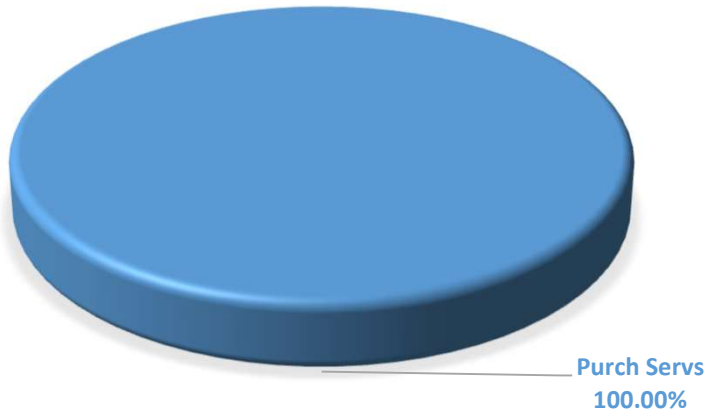
Since the Tort Fund had a deficit fund balance, and there was no further ability to issue tort bonds due to debt constraints, the Educational Fund was forced to pay all tort immunity costs during the 2012-13 school year. Consequently, beginning with the 2012 tax levy, property taxes are being collected to fund tort immunity expenditures. For the 2025-26 school year, budgeted revenues are $1,124,607 and expenditures equal $1,188,573. The fund balance of the Tort Immunity Fund on June 30, 2025 was $741,543. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

TORT IMMUNITY FUND
2025-26 BUDGET

TOTAL REVENUE $1,124,607



TOTAL EXPENDITURES $1,188,573



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 80 - TORT IMMUNITY FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Property Taxes	668,679	683,656	844,430	1,071,905	1,122,607	50,702	4.7%
Interest	925	7,804	5,156	6,145	2,000	(4,145)	-67.5%
Other	-	-	-	-	-	-	-
Total Local	669,604	691,461	849,586	1,078,050	1,124,607	46,557	4.3%
State:							
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**669,604**	**691,461**	**849,586**	**1,078,050**	**1,124,607**	**46,557**	**4.3%**
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	784,758	913,064	899,817	1,010,504	1,188,573	178,069	17.6%
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**784,758**	**913,064**	**899,817**	**1,010,504**	**1,188,573**	**178,069**	**17.6%**
REV OVER/(UNDER) EXP	(115,154)	(221,604)	(50,231)	67,546	(63,966)		
OTHER FINANCING SOURCES (USES):							
Transfer In:							
Transfer Out:	-	-	-	-	-		
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**(115,154)**	**(221,604)**	**(50,231)**	**67,546**	**(63,966)**		
BEGINNING FUND BALANCE	1,060,986	945,832	724,228	673,997	741,543		
ENDING FUND BALANCE	945,832	724,228	673,997	741,543	677,577		
LESS EARLY TAXES	(356,350)	(368,918)	(515,139)	(591,237)	(591,237)		
ADJUSTED ENDING FUND BAL	589,482	355,310	158,858	150,305	86,340	7.3%	

FIRE PREVENTION & LIFE SAFETY FUND

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200

WOODSTOCK, ILLINOIS

FIRE PREVENTION & SAFETY FUND

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

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

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

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

During the Summer of 2017 additional work was performed that cost approximately $500,000, during the Summer of 2018 required work was performed that cost approximately $810,000, during the Summer of 2019 partial roof replacements at Verda Dierzen Early Learning Center and Northwood Middle School was performed, and during Summer 2020 required work for additional roof replacement at Northwood Middle School and site improvements at various locations was performed. Additional Health Life Safety projects were undertaken in the summer 2021 including roofing work at Verda Dierzen Early Learning Center and mechanical improvements at Westwood Elementary School and Woodstock High School totaling $572,108. Based on administrative direction, remaining life safety work was completed at Clay and Dean Street schools during summer 2022 costing the district $614,080. The work completed was on doorways and widows to ensure compliance with fire code.

As there were some residual funds in the Health Life Safety Fund the district filed amendments to the plan with the State of Illinois to utilize the funds for additional health, life, safety related projects that were not included in the original survey conducted in 2015-16. The amendments included work on Woodstock North High School showers, pool tile and outdoor patio as well as flooring replacement on the third and fourth floors at Woodstock High School. The amendments were approved, and work was completed in summer 2023. In FY24, the Board applied fror amendments to the existing life safety plan for replacement of the tennis courts at both high schools. The amendments were approved by the state of Illinois and work has been ongoing through the summer of 2024 on this $1.7 million project.

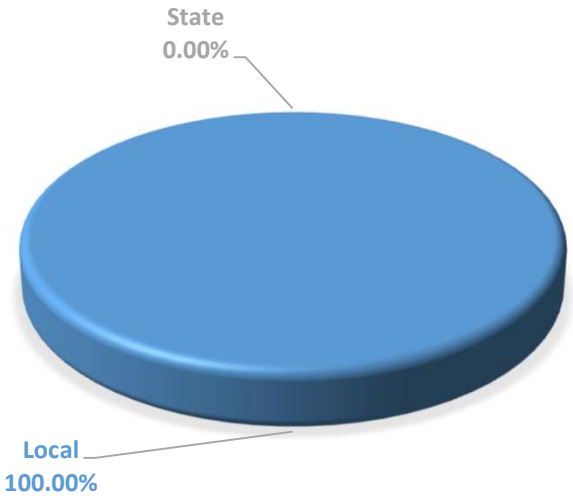
During FY25, the District also applied for and was granted an amendment to reconstruct the outdoor running track at Woodstock High School. This project has been completed for a total cost of $1.2 million. All invoices have yet to be received therefore funds are still being held in the Life Safety fund balance at the end of the year.

The district contracted with Wold Architects to perform the 2025 ten-year life safety survey beginning in the fall of 2024. Based on this survey, the Board will be prioritizing future projects to be completed during summer 2026 in order to be in compliance with State laws regarding Health and Life Safety of students and staff.

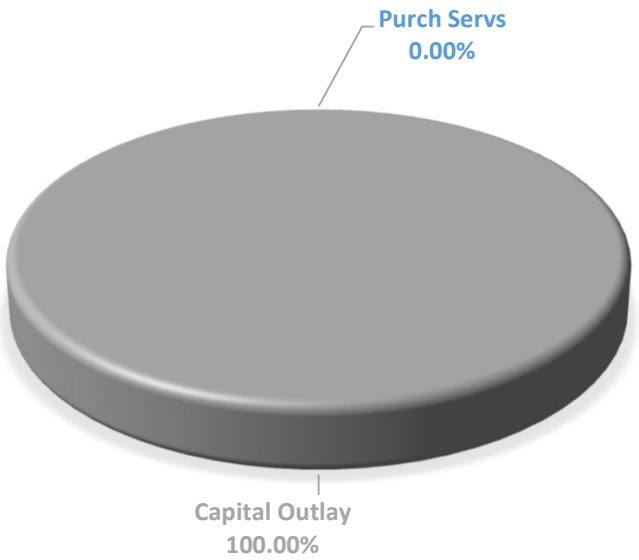
The fund balance of the Fire Prevention & Safety Fund on June 30, 2025 was $1,931,534. These funds are classified as restricted per the Governmental Accounting Standards Board (GASB) 54 Statement.

HEALTH/LIFE SAFETY FUND
2025-26 BUDGET

TOTAL REVENUE $1,109,500



TOTAL EXPENDITURES $1,109,500



WOODSTOCK CUSD NO. 200
2025-26 BUDGET
FUND 90 - HEALTH/LIFE SAFETY FUND

	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	CHANGE FROM FY25 TO FY26 $	CHANGE FROM FY25 TO FY26 %
REVENUES:							
Local:							
Property Taxes	923,552	923,740	952,625	1,057,112	1,094,500	37,388	3.5%
Interest	997	21,169	41,062	38,121	15,000	(23,121)	-60.7%
Total Local	924,549	944,909	993,687	1,095,233	1,109,500	14,267	1.3%
State:							
Reimbursements	-	-	-	-	-	-	-
Total State	-	-	-	-	-	-	-
Federal:							
Reimbursements	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-
TOTAL REVENUES	**924,549**	**944,909**	**993,687**	**1,095,233**	**1,109,500**	**14,267**	**1.3%**
EXPENDITURES:							
Salaries	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-
Purchased Services	-	9,180	348	59,435	-	(59,435)	-100.0%
Supplies & Materials	-	-	-	-	-	-	-
Capital Outlay	397,113	738,042	717,210	1,165,113	1,109,500	(55,613)	-4.8%
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**397,113**	**747,222**	**717,558**	**1,224,548**	**1,109,500**	**(115,048)**	**-9.4%**
REV OVER/(UNDER) EXP	527,436	197,687	276,130	(129,315)	-		
ER FINANCING SOURCES (USES):							
Transfer In:							
Transfer Out:	-	-	-	-	-		
'AL OTHER FINANCING SOURCES	-	-	-	-	-		
NET CHANGE IN FUND BALANCE	**527,436**	**197,687**	**276,130**	**(129,315)**	**-**		
BEGINNING FUND BALANCE	519,597	1,047,033	1,244,720	1,520,849	1,391,534		
ENDING FUND BALANCE	1,047,033	1,244,720	1,520,849	1,391,534	1,391,534		
LESS EARLY TAXES	(490,934)	(490,135)	(515,139)	(576,444)	(576,444)		
ADJUSTED ENDING FUND BAL	556,099	754,585	1,005,710	815,090	815,090	73.5%	

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CURRENT DEBT

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

LONG-TERM DEBT

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

			Balance			Balance
			July 1, 2024	Additions	Deletions	July 1, 2025
		General Obligation Bonds				
	06/01/06	2006B Capital Appreciation Bonds	37,200,000		18,200,000	19,000,000
	01/08/13	2013 L/S Refunding Bonds	3,720,488		97,900	3,622,588
	11/14/18	2018 Refunding Bonds	9,169,250		1,705,500	7,463,750
	01/19/21	2021A Refunding Bonds	12,235,210		207,700	12,027,510
	01/19/21	2021B Refunding Bonds	27,042,950		578,850	26,464,100
	09/26/23	2023 Refunding Bonds	23,535,750	-	889,000	22,646,750
		Total General Obligation Bonds	112,903,648	-	21,678,950	91,224,698
		Total Long-Term Debt	112,903,648	-	21,678,950	91,224,698

Capital Lease/Installment Loan Obligations

The District periodically enters into capital lease/installment loans in order to obtain necessary capital equipment items such as copiers, vehicles, and computer technology equipment. The district had one capital copier lease which finalized in FY23. The district now owns the copier. The district has two operating leases for copiers and one for athletic field striping equipment. Operating leases are not classified as a capital lease since the district will not own the equipment when the lease term is complete.

Technology Loans

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

General Obligation Bonds

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

The overall objective of any refunding bonds issued is to create a flatter and more predictable debt service for future levy years, capture lower cost of debt compared to current rates, avoid recurring restructuring issuances, and eliminate threats to the District's debt costs including tax exemption, State of Illinois downgrade influences, and Federal Reserve actions that could appreciably change the rates at which the District can issue its debt. The Internal Revenue Service regulates the timing and the frequency with which the Board may refund outstanding bonds. Based on IRS rules, opportunities existed during the 2020-21 and 2023-24 school years to refinance outstanding debt.

As a result of the refunding/restructuring School District 200 has six outstanding general obligation bonds with principal and interest payments due during the 2024-25 school year and beyond. The 2020-21 refunding resulted in retiring several bonds and issuing two new bonds allowing the District to extend the payment terms of existing bonds. It also resulted in overall savings of approximately $1.44 million in debt service due the favorable market rates. The 2023-24 refunding resulted in retiring 2014 Refunding Bonds in favor of a new bond issue with lower rate bonds while maintaining existing payoff deadlines. The 2023-24 refunding also saved the district just over $1.6 million over the life of the bonds.

Following is a brief description of each outstanding issuance:

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

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

Refunding Bonds dated December 5, 2018 were issued by the District in the amount of $13,865,000. Principal payments are due January 15, beginning in 2020, and interest payments at an average rate of 5.0% are due January 15 and July 15 through fiscal year 2030. These

bonds were issued to refund bonds from Series 2010A and 2010C in order to lower the Bond & Interest tax rate.

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

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

Tax Exempt General Obligation Refunding Bonds dated September 13, 2023 were issued by the District in the amount of $17,780,000. Interest payments are due January 15 and July 15, at an average rate of 3.35% through fiscal year 2034. Principal payments are due starting January 15, 2027. These bonds were issued to refund bonds from Series 2014 in order to lower the Bond & Interest tax rate.

Debt Service Extension Base (DSEB)

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

	CPI	DSEB
1994-07		1,866,727
2008	0.10%	1,868,594
2009	2.70%	1,919,046
2010	1.50%	1,947,831
2011	3.00%	2,006,266
2012	1.70%	2,040,373
2013	1.50%	2,070,979
2014	0.80%	2,087,546
2015	0.70%	2,102,159
2016	2.10%	2,146,305
2017	2.10%	2,191,377
2018	1.90%	2,233,013
2019	2.30%	2,284,372
2020	1.40%	2,316,354
2021	5.00%	2,432,171
2022	5.00%	2,553,780
2023	3.40%	2,640,608
2024	2.90%	2,717,186

Note: CPI rose to 7.1% and 6.5% in 2021 and 2022, respectively, but because the district is subject to PTELL district, the maximum increase is 5%.

Anticipated Issuance of New Debt

The District does not have any immediate plans to issue new debt however, the Board reviews the debt service plan annually as the debt service is structured to change significantly starting in levy year 2025.

Long-Term Debt/Cash Flow

At July 1, 2025 the annual cash flow requirements of all long-term debt to retirement were as follows:

Fiscal Year	General Obligation		
Ending	Bonds Payable		TOTAL
June 30	Principal	Interest	
2026	5,060,700	17,387,500	22,448,200
2027	3,380,000	2,030,700	5,410,700
Thereafter	51,915,000	11,450,798	63,365,798
	60,355,700	30,868,998	91,224,698

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

The District's EAV decreased 36% from tax year 2008 to 2014. In 2008 the District's total EAV was $1.128 billion. In 2014 the District's total EAV was $719 million. This decrease caused the District to exceed its debt limitation for several years. 2015 was the first year that the district saw an increase and it has been gradually increasing since then. Growth in the district's assessed value coupled with paying outstanding debt has caused the district's debt limit to no longer be negative and to be a positive 63.8%. It is estimated that the 2025 EAV will continue its upward trend and the district will pay down debt resulting in the district's debt limit growing to an estimated 64%.

	2008 EAV	2014 EAV	2018 EAV	2019 EAV	2021 EAV	2022 EAV	2023 EAV	2024 EAV	Estimate 2025 EAV
Assessed Valuation	1,128,047,545	719,395,330	844,268,297	900,816,134	989,207,877	1,077,466,089	1,188,156,722	1,310,546,708	1,349,863,109
Debt Limitation (13.8%)	155,670,561	99,276,556	116,509,025	124,312,626	136,510,687	148,690,320	163,965,628	180,855,446	186,281,109
Debt Applicable to Debt Limit:									
General Bonded Debt	132,131,940	118,176,940	93,826,940	87,116,940	84,755,252	74,370,342	70,503,962	65,533,650	65,533,650
Capital Leases/Debt Certificat	252,059	277,045	10,605	5,927	3,139	3,139	-	-	-
State Technology Loan	1,136,400	463,907	-	-	-	-	-	-	-
Total Gen Bonded Debt Outstandin	133,520,399	118,917,892	93,837,545	87,122,867	84,758,391	74,373,481	70,503,962	65,533,650	65,533,650
Debt Limit Margin	**22,150,162**	**(19,641,336)**	**22,671,480**	**37,189,759**	**51,752,296**	**74,316,839**	**93,461,666**	**115,321,796**	**120,747,459**
	14.2%	-19.8%	19.5%	29.9%	37.9%	50.0%	57.0%	63.8%	64.8%

INFORMATIONAL SECTION

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

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REVENUE SOURCES, ASSUMPTIONS & TRENDS

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

REVENUE SOURCES, ASSUMPTIONS & TRENDS

Revenues to educate School District 200 students come from four major sources: Local, State, Federal, and Other Financing Sources. Local revenues make up 65.7% of the revenue budget for the 2025-2026 school year when using all funds, and 65.4% of the revenue budget when looking at only the three main operating funds (educational fund, operations & maintenance fund, and transportation fund). State sources of revenue make up 29.4% of the revenue budget for all funds and 33.6% of the operating funds' revenue. Federal sources of revenue make up 4.9% of the revenue budget for all funds and .98% of the operating funds' revenue. Lastly, this year's budget includes other revenue sources that are made up of legally authorized transfers between different funds.

Local sources of revenue are primarily made up of **real estate taxes** that homeowners and businesses pay on their properties. School District 200 property tax revenues are dependent upon the property tax cycle in McHenry County. In the Fall of the prior school year, the levy is developed based on estimated information received from the County Assessor's Office. The levy approved by the Board of Education is used to develop the budget for the upcoming school year. In this case, the 2024 levy estimates were used to fund the 2025-2026 school year.

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

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

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

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

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

The starting point of the new formula is a district's Base Funding Minimum (BFM). The BFM is calculated by adding the amount of funding the district received during 2016-17 for GSA, its Bilingual Grant, its Special Education Personnel Claim, its Special Education Funding for Children Requiring Special Education Services reimbursement, and its Special Education Summer School Claim. District 200's starting point, or Base Funding Minimum, by combining these five revenue sources is $18,918,359. District 200 was classified as a Tier 2 school district was later reclassified as a Tier 1 district at 69% adequacy and recently was reclassified back to a Tier 2 District for FY26. Since the origination of the new formula, the district has received $3 million in Tier 2 funding and $7 million in Tier 1 funding. After a 9.8% increase in the prior year in overall general state aid, (due to Tier 1 classification), State aid for the 2025-26 school year is expected to have minimal increases in Tier 2 distributions.

State **special education and transportation categorical funding** is received to help offset the costs of mandated programs. Most of these funds provide only partial reimbursement for the programs they support. These amounts may vary from year to year, depending on the number of children in need of services and on the health of the state economy. Actual appropriations are made annually by the legislature. For many years, the State of Illinois was delinquent in sending these funds to local schools. This can create cash flow difficulties and the need to have a solid reserve due to the unpredictability of these vital revenues. It is unknown at this time how much the 2025-26 state reimbursements will be, if they will be pro-rated, or if they will be delayed.

District 200 also receives **state and federal grant funding** to enhance and improve course offerings and programs that the District would otherwise be unable to afford. Some of these grants are considered entitlements and are received based on student populations of poverty, non-English speaking, handicapped, and preschool age. Other grants are considered competitive, and the District must compete with other districts in the state and nation for these funds. District 200 has

a very successful grant department and for the 2025-2026 school year anticipates receiving $6.8 million in state and federal grants. However, this is about 20% less than the prior year due to the conclusion of the Elementary and Secondary School Emergency Relief (ESSER) grant funds.

Other sources of revenue include proceeds from loans, bond issuances, and transfers between funds. For the 2025-2026 school year, the District will continue to transfer funds from the Educational Fund and the Developer Impact Fee Fund to the Debt Service Fund to help make up the $14.1 million tax levy abatement for the 2006B Refunding Bond payment.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) FORMULA

FOR 2024 LEVY

2024 LEVY YEAR EAV	1,313,248,849		2023 EXTENSION	68,786,322
2023 PRIOR YEAR EAV	(1,188,156,722)		LESS B&I	(8,000,000)
TOTAL INCR/(DECR) IN EAV	125,092,127		ADJ PY EXTENSION	60,786,322
2024 CPI CAP	3.40%			
		% of Inc over PY		
2024 EAV DUE TO REASSESSMENTS	1,302,123,509	9.5918985%	PY TAX RATE	5.6868
2024 EAV DUE TO NEW PROPERTY	11,125,340	0.94%	LESS B&I	(0.6614)
	1,313,248,849	10.53%		5.0254

	RATE	LEVY
STEP 1: TAX RATES		
Education	3.041749	39,945,733
Special Education	0.624406	8,200,000
Operations & Maintenance	0.595470	7,820,000
Transportation	0.150086	1,971,000
IMRF	0.087950	1,155,000
Social Security	0.138588	1,820,000
Tort Immunity	0.085913	1,128,248
Life Safety Levy	0.083762	1,100,000
Working Cash	0.019037	250,000
STEP 2: SUM OF RATES	**4.826959**	**63,389,981**

STEP 3: NUMERATOR 62,853,057 (PY Extension less B&I * CPI)

STEP 4: DENOMINATOR 1,302,123,509 (EAV less New Property)

STEP 5: LIMITING RATE **4.82697** (Step 3 / Step 4 x 100)

STEP 6: IS DISTRICT AFFECTED? **NO** (Step 2 > Step 5)

STEP 7: FACTOR TO REDUCE RATES 1.00000 (Step 5 / Step 2)

STEP 8: RATE + (-) 0.00001 (Step 5 minus Step 2)

STEP 9: PROJECTED FUND RATES

	PROJECTED RATE	PROJECTED REDUCTION	PROJECTED EXTENSION
Education	3.04175	(0.00000)	39,945,732
Special Education	0.62441	(0.00000)	8,200,001
Operations & Maintenance	0.59547	(0.00000)	7,820,000
Transportation	0.15009	(0.00000)	1,971,000
IMRF	0.08795	(0.00000)	1,155,000
Social Security	0.13859	(0.00000)	1,819,999
Tort Immunity	0.08591	(0.00000)	1,128,249
Life Safety	0.08376	(0.00000)	1,100,001
Working Cash	0.01904	(0.00000)	250,000
Funds Subject to Tax Caps	4.82696	(0.00000)	63,389,981
Bond & Interest	0.60918	N/A	8,000,000
Totals	5.43614	(0.00000)	71,389,981

5.68680 2022 Rate
0.25066 Reduction

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

2024 LEVY FOR PROPERTY TAXES AND TAX RATES FOR 2025-2026 SCHOOL YEAR

1,313,248,849 2024 Estimated EAV
1.0000 Limiting Factor

	Max Rate By Law	Estimated Tax Levy	Rate if NO Tax Cap	Tax Extension if NO Tax Cap	Limited Tax Rate	Limited Tax Extension	Extended Tax Rate	Taxes Collected for FY25 Budget @ 99.5%
Funds Subject to Tax Caps:								
Education	4.00000%	39,945,733	3.0417%	39,945,735	3.0417%	39,945,735	3.0417%	39,746,006
Special Education	0.80000%	8,200,000	0.6244%	8,200,005	0.6244%	8,200,000	0.6244%	8,159,000
Operations & Maintenance	0.75000%	7,820,000	0.5955%	7,820,003	0.5955%	7,819,999	0.5955%	7,780,899
Transportation	as needed	1,971,000	0.1501%	1,971,003	0.1501%	1,971,000	0.1501%	1,961,145
IMRF	as needed	1,155,000	0.0880%	1,155,002	0.0879%	1,155,001	0.0879%	1,149,226
Social Security	as needed	1,820,000	0.1386%	1,820,005	0.1386%	1,819,998	0.1386%	1,810,898
Tort Immunity	as needed	1,128,248	0.0859%	1,128,241	0.0859%	1,128,249	0.0859%	1,122,608
Life Safety Levy	0.10000%	1,100,000	0.0838%	1,099,994	0.0838%	1,100,000	0.0838%	1,094,500
Working Cash	0.05000%	250,000	0.0190%	249,992	0.0190%	250,000	0.0190%	248,750
Total Funds Subject to Tax Caps		63,389,981	4.8270%	63,389,981	4.8270%	63,389,981	4.8270%	63,073,031
Bond & Interest:								
Abatement	as needed	(14,448,200)	-1.1002%	(14,448,200)	-1.1002%	(14,448,200)	-1.1002%	(14,448,200)
2006 Refunding	as needed	19,000,000	1.4468%	19,000,000	1.4468%	19,000,000	1.4468%	18,905,000
2013 Life Safety	as needed	97,900	0.0075%	97,900	0.0075%	97,900	0.0075%	97,411
2014 Refunding	as needed	-	0.0000%	-	0.0000%		0.0000%	-
2015B Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2018 Refunding	as needed	1,674,750	0.1275%	1,674,750	0.1275%	1,674,750	0.1275%	1,666,376
2021A Refunding		207,700	0.0158%	207,700	0.0158%	207,700	0.0158%	206,662
2021B Refunding		578,850	0.0441%	578,850	0.0441%	578,850	0.0441%	575,956
2023 Refunding		889,000	0.0677%	889,000	0.0677%	889,000	0.0677%	884,555
Total Debt Service		8,000,000	0.6092%	8,000,000	0.6092%	8,000,000	0.6093%	7,887,759
GRAND TOTAL - ALL FUNDS		**71,389,981**	**5.4362%**	**71,389,981**	**5.4362%**	**71,389,981**	**5.4362%**	**70,960,791**

STATE OF ILLINOIS
EVIDENCE BASED FUNDING (formerly GSA) FOR FY26

2016-17	General State Aid Claim	$	15,870,056
2016-17	Special Ed Personnel Claim	$	1,852,070
2016-17	Special Ed Extraordinary Claim	$	835,172
2016-17	Special Ed Summer School Claim	$	41,261
2016-17	Transitional Bilingual Educ Grant	$	319,800
2018-23		$	3,012,897
	Base Funding Minimum (EBF)	**$**	**21,931,256**
2022-23	Tier I Funding - New Money	$	754,309
	Total General State Aid	**$**	**22,685,565**
2023-24	Tier I Funding - New Money	**$**	**1,080,224**
	Total General State Aid	$	23,765,789
2024-25	Tier I Funding - New Money	**$**	**2,586,297**
	Total General State Aid	$	26,352,085
2025-26	Tier I Funding - New Money	**$**	**2,586,297**
	Total General State Aid	$	28,938,382

FY26			
Fund 10	EBF Budget	$	28,197,176
Fund 20	EBF Budget	$	700,000
	Total Budget	$	28,897,176

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

STATE CATEGORICAL REVENUES

	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	INC/(DEC) FROM PY $	INC/(DEC) FROM PY %
EDUCATIONAL FUND														
General State Aid	10,968,842	13,913,650	15,087,667	18,709,025	19,420,243	20,167,489	20,167,106	21,392,097	22,940,697	25,665,954	28,210,969	28,197,176	(13,793)	0.0%
Spec Ed Private Facility	52,274	72,910	64,356	128,413	135,728	195,799	157,251	183,864	289,881	527,918	288,170	218,807	(69,363)	-24.1%
Spec Ed Extra Ordinary	612,453	824,638	626,488	417,586	0	0	0	0	0	0	0	0	-	0.0%
Spec Ed Personnel	1,311,559	1,821,229	1,396,162	921,396	0	0	0	0	0	0	0	0	-	0.0%
Spec Ed Orphanage	51,098	12,635	34,165	59,643	157,635	164,614	92,809	87,203	47,637	139,939	189,754	261,525	71,771	37.8%
Summer School Spec. Ed. GSA	29,617	44,869	0	36,791	0	0	0	0	0	0	0	0	-	0.0%
Driver Education	79,749	71,289	52,306	67,254	61,551	41,034	36,360	41,265	54,756	51,930	40,208	30,805	(9,403)	-23.4%
STEP Grant	0	0	0	0	0	0	0	0	4,225	10,300	3,000	0	(3,000)	-100.0%
EDUCATIONAL FUND TOTAL	**13,105,592**	**16,761,219**	**17,261,144**	**20,340,108**	**19,775,157**	**20,568,937**	**20,453,526**	**21,704,429**	**23,337,196**	**26,396,042**	**28,732,100**	**28,708,313**	**(23,787)**	**-0.1%**
OPERATIONS & MAINTENANCE FUND														
General State Aid	0	0	800,000	800,000	800,000	800,000	800,000	800,000	839,000	700,000	700,000	700,000	-	0.0%
Tran Claim Reg Energy Costs	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	85,000	80,000	80,000	80,000	-	0.0%
Tran Claim Spec Ed Energy Costs	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	-	0.0%
OPER & MAINT FUND TOTAL	**75,000**	**75,000**	**875,000**	**875,000**	**875,000**	**875,000**	**875,000**	**875,000**	**934,000**	**795,000**	**795,000**	**795,000**	**0**	**0.0%**
TRANSPORTATION FUND														
General State Aid	0	0	0	0	0	0	0	0	0	0	0	0	-	-
Regular Transp Claim	1,251,648	1,685,698	1,411,435	2,884,187	2,519,236	2,657,409	2,810,566	3,184,492	2,934,270	3,552,678	3,053,146	3,000,000	(53,146)	-1.7%
Spec Ed Transp Claim	422,479	517,148	342,306	579,511	545,271	634,454	776,724	464,860	564,419	946,677	691,757	701,000	9,243	1.3%
TRANSPORTATION FUND TOTAL	**1,674,126**	**2,202,846**	**1,753,741**	**3,463,698**	**3,064,507**	**3,291,862**	**3,587,290**	**3,649,352**	**3,498,689**	**4,499,355**	**3,744,902**	**3,701,000**	**(43,902)**	**-1.2%**
	14,854,719	**19,039,065**	**19,889,885**	**24,678,806**	**23,714,663**	**24,735,799**	**24,915,816**	**26,228,781**	**27,769,885**	**31,690,397**	**33,272,002**	**33,204,313**	**(67,689)**	**-0.2%**

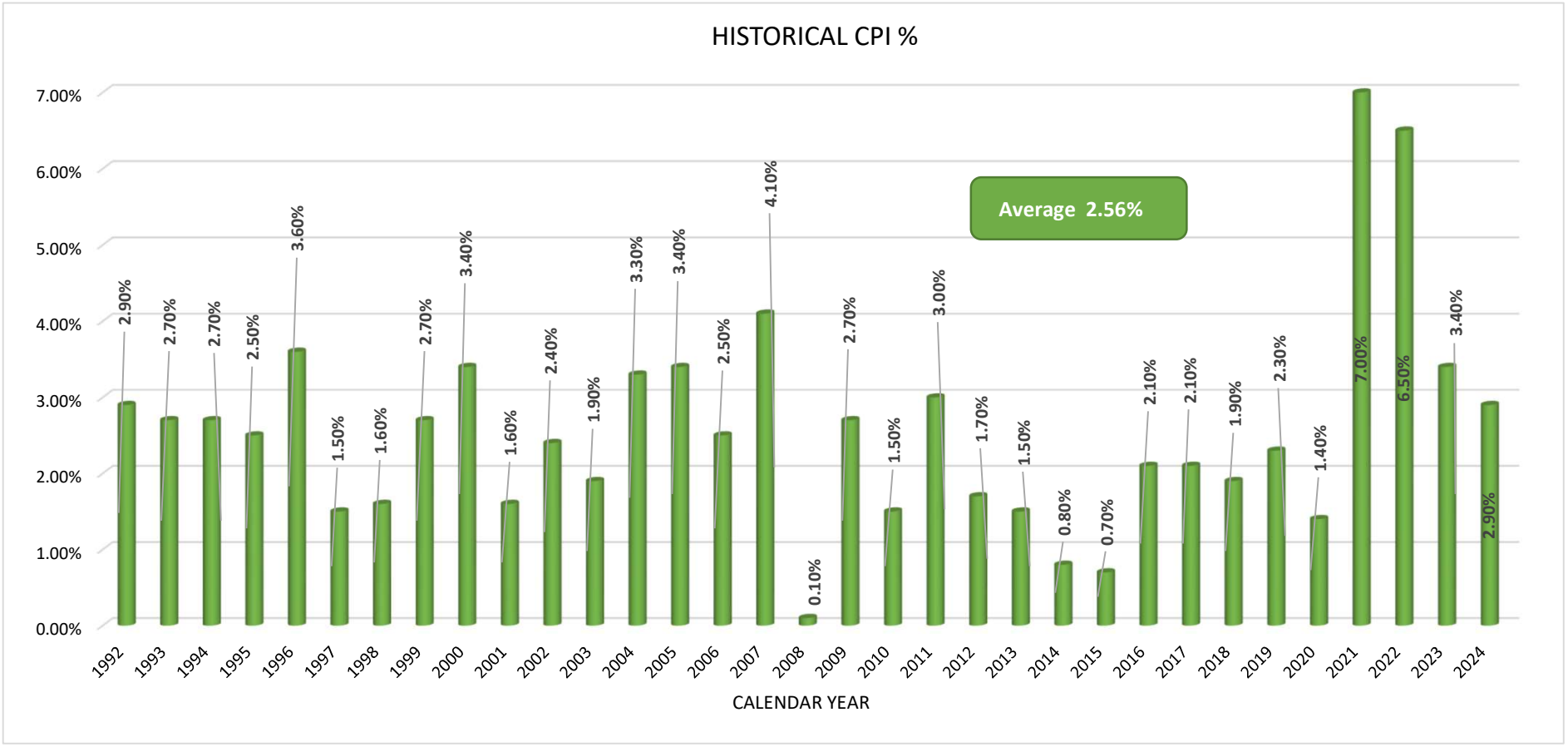
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Schedule of Corporate Personal Property Replacement Taxes

MONTH	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	PROJECTED 2025	PROJECTED 2026
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	$176,613.91	$135,050.00
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	$72,770.40	$27,000.00
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	$69,054.98	$186,500.00
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	$264,128.50	$119,000.00
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	$278,892.37	$190,415.30	$125,000.00
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	$52,018.96	$32,717.26	$16,000.00
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	$212,685.97	$163,000.00	$120,000.00
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	$66,540.00	$30,000.00	$35,000.00
TOTAL	$778,498.34	$822,128.14	$747,407.62	$929,210.88	$830,476.65	$1,457,913.46	$2,949,872.72	$2,454,162.70	$1,440,427.96	$998,700.35	$763,550.00
									ASSUMED	ASSUMED	
% of Change from Prior Year	-11.39%	5.60%	-9.09%	24.32%	-10.63%	75.55%	102.34%	-16.80%	-41.31%	-30.67%	

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Cash Rec'd by Fiscal Year	$881,901	$737,931	$798,306	$873,853	$1,108,392	$2,416,005	$2,730,798	$1,798,708	$1,192,705	$883,683
% of Increase Over Prior Fiscal Year	11.08%	-16.32%	8.18%	9.46%	26.84%	117.97%	13.03%	-34.13%	-33.69%	-25.91%
ALLOCATION OF REVENUE TO FUNDS:										
Amount to Ed Fund	$38,567	$0	$0	$0	$310,919	$1,364,365	$1,089,456	$700,000	$192,705	$300,000
Amount to Oper & Maint Fund	$425,308	$184,931	$200,000	$169,164	$191,261	$100,000	$600,000	$113,173	$400,000	$200,000
Amount to Debt Service	$0	$474,261	$503,106	$576,080	$504,579	$499,999	$500,000	$500,000	$500,000	$250,000
Amount to IMRF	$285,000	$78,739	$95,200	$50,000	$81,633	$451,642	$451,342	$474,463	$77,776	$38,888
Amount to SS				$78,609	$20,000	$0	$90,000	$11,070	$22,224	$11,112
Amount to Tort Imm Fund	$133,027	$0	$0	$0	$0					
TOTALS	$881,901	$737,931	$798,306	$873,853	$1,108,392	$2,416,006	$2,730,798	$1,798,706	$1,192,705	$800,000

WOODSTOCK CUSD NO. 200
SCHEDULE OF GRANTS

ISBE CODE	GRANT TITLE	RESPONSIBLE COORDINATOR	FY23 AMOUNT	FY24 AMOUNT	FY25 AMOUNT	FY26 AMOUNT
		LOCAL				
1920-22	Awesome Foundation Grant	Keely Krueger	167	-	-	-
1924-22	Community Foundation for McHenry Cty	Keely Krueger	890	-	-	-
1925-17	Gene Haas Foundation	Justin Smith	26,638	23,626	26,281	21,281
1927	Goodman Family Foundation	Connee Meschini	16,000	-	-	-
1929	Hitachi High Tech America (CAC)	Dan Palombit	-	1,000	1,000	1,000
1995	PLTW Computer Science-WHS	Justin Smith	-		10,000	7,600
1996-1	TMA Education Foundation	Justin Smith	21,000	-	-	-
	RESERVE		15,292	37,771	25,000	31,844
		TOTAL LOCAL	**79,987**	**62,397**	**62,281**	**61,725**
		STATE				
3220	Career & Technical Educ Improvement	Justin Smith	52,086	52,088	52,498	46,000
3221	CTE Education Career Pathways	Keely Krueger	19,492	17,563	5,280	-
3705	Early Childhood Block-PreK for All	Tricia Bogott	1,334,098	1,520,882	1,348,342	1,339,316
3706	Early Childhood Block-Ages 0-3	Jen Malecke	384,153	390,158	408,958	410,426
3710	Early Childhood Block-PreK for All Expansion	Tricia Bogott	400,852	406,101	413,730	404,680
3800	Illinois State Library Grant	Keely Krueger	5,092	5,143	5,126	4,808
3961	Advance Placement Classes	Justin Smith	82,178	83,324	8,784	-
3999	Teacher Vacancy Grant Pilot Prgm	Keely Krueger		92,164	97,723	61,443
39991	Drive a Cleaner Illinois Prgm	Keely Krueger			772,500	772,500
39921	Computer Science Equity	Keely Krueger			23,237	6,282
	RESERVE		200,000	5,994	179,954	200,000
		TOTAL STATE	**2,477,951**	**2,573,417**	**3,316,132**	**3,245,455**
		FEDERAL				
4300	Title I, Helping Disadvantage Children	Keely Krueger	1,354,476	1,556,791	1,522,783	1,000,760
4331	Title I, School Improvement & Accountability	Keely Krueger	18,279	27,236	387,708	132,159
4400	Title IV, Student Support & Acad. Enrichment	Keely Krueger	13,763	20,491	9,923	857
4600	IDEA Pre-School Flow-Through	Lisa Pearson	61,944	63,153	63,115	56,794
4620	IDEA Flow-Through	Lisa Pearson	1,656,192	1,774,843	1,791,661	1,642,595
4621	IDEA Coordinated Early Intervening Svcs	Lisa Pearson	48,807	56,443	59,089	61,752
4745	Perkins IIC	Justin Smith	51,520	51,900	49,425	48,128
4905	Immigrant Education Program (IEP)	Keely Krueger	11,200	9,900	11,227	-
4909	Lang Instr Pgrms for LEP Students (LIPLEPS)	Keely Krueger	114,038	143,748	107,793	49,775
4910	Title III - Bilingual Education Award	Keely Krueger	5,000	4,690	-	-
4932	Title II, Preparing, Training & Recruit HQ Tchr	Keely Krueger	19,890	19,173	6,035	-
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	-	-	-
4993-2	ARP IDEA Flow-Through	Lisa Pearson	327,912	131,610	-	-
4997-1	Elem & Sec Sch Emer Relief II - ESSER II	Keely Krueger	1,258,918	142,120	-	-
4997-2	Elem & Sec Sch Emer Relief III - ESSER III	Keely Krueger	6,629,366	4,223,136	1,602,048	-
4998-3	Digital Equity Formula	Keely Krueger	95,361	95,361	-	-
4999-2	ARP McKinney-Vento Homeless	Keely Krueger	26,958	-	-	-
	RESERVE		(1,165,246)	(140,063)	(509,863)	500,000
		TOTAL FEDERAL	**10,942,062**	**8,264,186**	**5,121,587**	**3,492,820**
		GRAND TOTAL	**13,500,000**	**10,900,000**	**8,500,000**	**6,800,000**


HISTORICAL CPI %
Average 2.56%
7.00%
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
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CALENDAR YEAR

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PROPERTY TAXES: RATES, EAV, & TAX BURDEN

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

PROPERTY TAXES

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

Each calendar year a new property tax cycle begins. The 2024 levy year property values, or EAV, reflect a three-year average of property values and are used for the levy approved in December 2024. These funds, paid by taxpayers generally in June and September, 2025, are used to fund the 2025-2026 school year.

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

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

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

The Board of Education must adopt an estimated levy by the last Tuesday in December each year. The levy will produce the tax revenues to be received the following June and September. District 200 classifies any tax revenues received prior to June 30th as "early taxes". These taxes are receipted as revenues in the current year and become part of the fund balance, but are used to fund the next school year's costs. For example, taxes received prior to June 30, 2025 are part of the fund balance, but are used to fund the 2025-2026 school year.

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

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

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

Example:

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

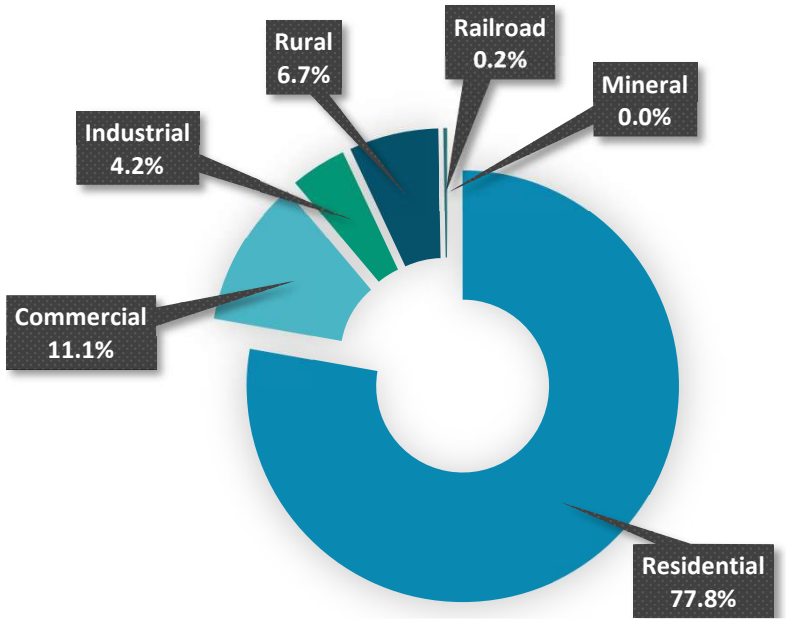
From 2001 through 2008, property assessments used in the tax cap formula increased at a rate greater than inflation every year in McHenry County. When assessments rise at a faster rate than inflation, under the tax cap formula, tax rates fall because taxing bodies are only allowed to collect the percent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

Beginning with the 2015 levy, and for the first time in seven years, the district's EAV increased. Although the increase was minimal, .51%, it was the start to an upward EAV trend that has continued for the past ten years. The 2016 levy EAV increased 4.81%, followed by similar increases through 2024 with an EAV increase of 10.3%. As the housing market recovers in McHenry County and property assessments begin to rise, the district's tax rate will fall. It is expected that the district's EAV will continue to increase moderately in the next few years.

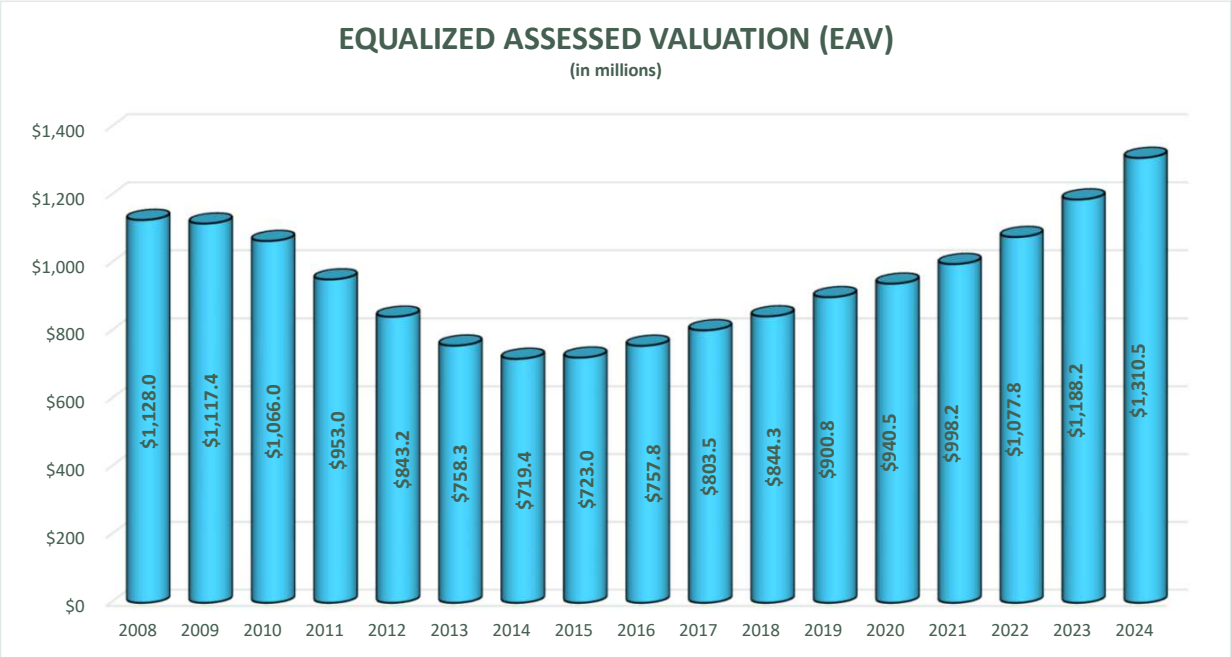
ALL FUNDS				
Levy Year	EAV	% Change	Tax Rate	% Change
2015	723,049,978	0.5%	8.1738	-0.5%
2016	757,820,730	4.8%	7.6125	-6.9%
2017	803,505,670	6.0%	7.0553	-7.3%
2018	844,268,297	5.1%	6.7146	-4.8%
2019	900,816,134	6.7%	6.6119	-1.5%
2020	940,513,949	4.4%	6.4905	-1.8%
2021	998,136,028	6.1%	6.3509	-2.2%
2022	1,077,778,723	8.0%	6.1149	-3.7%
2023	1,188,156,722	10.2%	5.8047	-5.1%
2024	1,310,546,708	10.3%	5.4669	-5.8%

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
MAJOR CATEGORIES OF EQUALIZED ASSESSED VALUATION (EAV)
JUNE 30, 2025

TYPE OF PROPERTY	2023 LEVY VALUATIONS	% OF TOTAL	2024 LEVY VALUATIONS	% OF TOTAL
Residential	917,908,356	77.3%	1,019,438,090	77.8%
Commercial	135,427,987	11.4%	145,052,371	11.1%
Industrial	50,998,732	4.3%	54,600,316	4.2%
Rural	79,987,107	6.7%	87,787,246	6.7%
Railroad	3,211,971	0.3%	3,046,116	0.2%
Mineral	622,569	0.1%	622,569	0.0%
Total	1,188,156,722	100.0%	1,310,546,708	100.0%



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



As illustrated in the chart above, District 200's Equalized Assessed Valuation (EAV) declined sharply between 2008 and 2014. In 2008 the District's total EAV was $1.128 billion. In 2014 the District's EAV fell to $719.4 million. In 2015, EAV began to gradually increase and it is estimated to be over $1.3 billion this year

These sharp declines in EAV from 2008 through 2014 caused the District's tax rate to increase due to a shrinking property tax base in which to collect taxes. However, beginning in 2015, when the district's EAV began to increase, the tax rate began to decrease. Since 2015 the tax rate has decreased $2.74, and it is estimated that the rate will decrease slightly for levy year 2025. This trend will continue as long as the district's EAV continues to increase and the Board continues to take steps to mitigate tax increases.



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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
EAV	$1,310,546,708	$1,188,156,722	$1,077,778,723	$998,260,533	$940,513,949	$900,816,134	$844,268,297	$803,505,670	$ 757,820,730	$ 723,049,978
Tax Rate (per $100 of EAV):										
Educational	3.0676	3.2393	3.3796	3.4675	3.5754	3.6285	3.6967	3.6403	4.0000	3.9831
Operations & Maint	0.5967	0.6312	0.6866	0.6996	0.7187	0.7301	0.7317	0.7343	0.7500	0.7468
Bond & Interest	0.6104	0.6733	0.7423	0.8016	0.7761	0.8161	0.7116	1.0400	1.1686	1.3530
Transportation	0.1504	0.1591	0.1670	0.1799	0.1825	0.1852	0.2250	0.2178	0.2045	0.7538
Municipal Retirement	0.0881	0.0972	0.1021	0.1149	0.1194	0.1199	0.1777	0.1854	0.1913	0.1833
Social Security	0.1389	0.1503	0.1577	0.1674	0.1697	0.1678	0.1777	0.1854	0.1913	0.1833
Working Cash	0.0191	0.0210	0.0232	0.0400	0.0424	0.0436	0.0474	0.0498	0.0501	-
Fire Prevention & Safety	0.0839	0.0842	0.0863	0.0929	0.0965	0.0981	0.0995	0.1000	0.1000	0.0622
Special Education	0.6257	0.6649	0.7052	0.7196	0.7400	0.7518	0.7344	0.7530	0.7983	0.7977
Lease Payments	-	-	-	-	-	-	-	-	-	-
Tort Immunity	0.0861	0.0842	0.0649	0.0675	0.0697	0.0708	0.1130	0.1493	0.1582	0.1106
Total Tax Rate	5.4669	5.8047	6.1149	6.3509	6.4904	6.6119	6.7147	7.0553	7.6125	8.1738
Tax Extensions:										**(0.005)**
Educational	$ 40,202,331	$ 38,488,069	$ 36,425,008	$ 34,416,050	$ 33,626,750	$ 32,685,717	$ 31,210,007	$ 29,250,000	$ 30,312,829	$ 28,800,006
Operations & Maint	7,820,006	7,500,002	7,400,007	6,982,980	6,759,286	6,576,408	6,177,570	5,900,006	5,683,655	5,400,005
Bond & Interest	7,999,996	8,000,014	8,000,838	8,194,966	7,299,697	7,351,894	6,008,168	8,356,290	8,855,832	9,782,917
Transportation	1,971,009	1,890,512	1,800,009	1,795,627	1,716,269	1,668,645	1,900,001	1,750,003	1,550,001	5,450,004
Municipal Retirement	1,155,011	1,155,316	1,100,003	1,147,208	1,122,560	1,079,718	1,500,003	1,490,005	1,450,007	1,325,003
Social Security	1,820,009	1,785,479	1,700,002	1,670,930	1,596,522	1,511,606	1,500,003	1,490,005	1,450,007	1,325,003
Working Cash	250,013	250,000	250,002	399,035	399,134	392,630	400,006	400,001	380,002	-
Fire Prevention & Safety	1,100,007	1,000,000	930,004	927,737	908,029	638,012	840,005	803,506	757,821	450,005
Special Education	8,200,012	7,900,006	7,600,011	7,182,487	6,959,850	6,772,732	6,200,002	6,050,004	6,050,001	5,767,560
Lease Payments	-	-	-	-	-	-	-	-	-	-
Tort Immunity	1,128,250	1,000,000	700,007	673,373	655,576	883,403	953,677	1,200,004	1,199,001	800,004
	$ 71,646,644	$ 68,969,396	$ 65,905,890	$ 63,390,393	$ 61,043,673	$ 59,560,765	$ 56,689,442	$ 56,689,824	$ 57,689,156	$ 59,100,507
Total Collections	$ 43,354,042	$ 68,681,103	$ 64,530,388	$ 63,173,141	$ 60,900,445	$ 59,384,063	$ 56,515,730	$ 56,464,876	$ 57,527,554	$ 58,946,165
Collections/Levy*	60.51%	99.58%	97.91%	99.66%	99.77%	99.70%	99.69%	99.60%	99.72%	99.74%

2024 has not completed the collection process.

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
TAX RATE SUMMARY

Tax Rate Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Educational	3.0575	3.3066	3.7702	3.9748	3.9933	4.0000	3.9831	4.0000	3.6403	3.6967	3.6967	3.5754	3.4675	3.3796	3.2239	3.0676
Operations & Maint	0.4805	0.5277	0.5976	0.7071	0.7487	0.7462	0.7468	0.7500	0.7343	0.7317	0.7317	0.7187	0.6996	0.6866	0.6312	0.5967
Transportation	0.1211	0.1295	0.1488	0.2121	0.3950	0.7816	0.7538	0.2045	0.2178	0.2250	0.2250	0.1825	0.1799	0.1670	0.1591	0.1504
Municipal Retirement	0.0794	0.0856	0.0973	0.1237	0.1514	0.1777	0.1833	0.1913	0.1854	0.1777	0.1777	0.1194	0.1149	0.1021	0.0972	0.0881
Social Security	0.0794	0.0856	0.0973	0.1237	0.1514	0.1777	0.1833	0.1913	0.1854	0.1777	0.1777	0.1697	0.1674	0.1577	0.1503	0.1389
Working Cash	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0501	0.0498	0.0474	0.0474	0.0424	0.0400	0.0232	0.0210	0.0191
Special Education	0.0459	0.0508	0.0622	0.3771	0.7899	0.7959	0.7977	0.7983	0.7530	0.7344	0.7344	0.7400	0.7196	0.7052	0.6649	0.6257
Fire Prevention & Safety	0.0000	0.0000	0.0000	0.0000	0.0428	0.0657	0.0622	0.1000	0.1000	0.0995	0.0995	0.0965	0.0929	0.0863	0.0842	0.0839
Tort Immunity	0.0000	0.0000	0.0000	0.0766	0.0922	0.1106	0.1106	0.1582	0.1493	0.1130	0.1130	0.0697	0.0675	0.0649	0.0842	0.0861
Sub-Total	**3.8638**	**4.1858**	**4.7734**	**5.5951**	**6.3647**	**6.8554**	**6.8208**	**6.4439**	**6.0153**	**6.0031**	**6.0031**	**5.7143**	**5.5493**	**5.3726**	**5.1160**	**4.8565**
Bond and Interest	0.9271	0.9308	1.0778	1.3046	1.3775	1.3599	1.3530	1.1686	1.0400	0.7116	0.7116	0.7761	0.8016	0.7423	0.6887	0.6104
Grand Total	**4.7909**	**5.1166**	**5.8512**	**6.8997**	**7.7422**	**8.2153**	**8.1738**	**7.6125**	**7.0553**	**6.7147**	**6.7147**	**6.4904**	**6.3509**	**6.1150**	**5.8047**	**5.4669**
Change in Rate from Previous Year	0.0980	0.3257	0.7346	1.0485	0.8425	0.4731	(0.0415)	(0.5613)	(0.5572)	(0.3406)	0.0000	(0.2243)	(0.1395)	(0.2359)	(0.5461)	(0.3378)

TAXES PAID ON

Mean Market Value of $200,000.00	$2,906	$3,104	$3,550	$4,186	$4,697	$4,984	$4,959	$4,618	$4,280	$4,074	$4,074	$3,938	$3,853	$3,710	$3,405	$3,207

Notes:

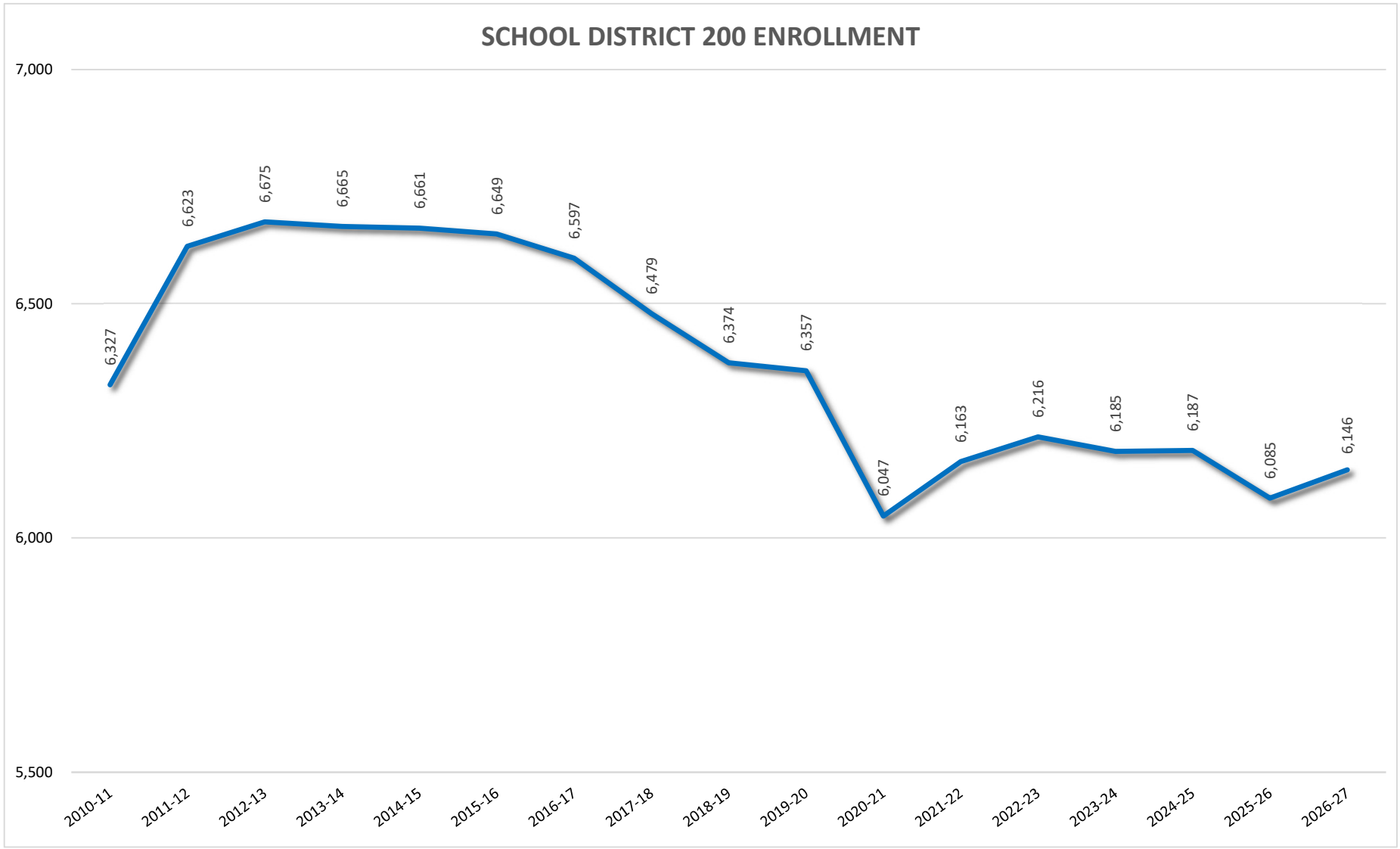
Homes are assessed at 1/3 their market value and are entitled to a homestead exemption. The homestead exemption was $3,500 for 1998 through 2003 and $5,000 for 2004 through 2007.
In 2008 the homestead exemption increased to $5,500 and in 2009 the exemption amount increased to $6,000. In 2023 the Homestead exemption increased to $8,000. The dollar amount of taxes indicated above assumes that the home does not change and therefore the assessed value of the home remains constant.

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fair Market Value (FMV)	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000
Appriased Value (1/3 of FMV)	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667	$66,667
Homestead Exemption	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($6,000)	($8,000)	($8,000)
EAV	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$60,667	$58,667	$58,667
Tax Rate	$4.7909	$5.1166	$5.8512	$6.8997	$7.7422	$8.2153	$8.1738	$7.6125	$7.0553	$6.7147	$6.7147	$6.4904	$6.3509	$6.1150	$5.8047	$5.4669
Tax Amount (EAV/100 x Tax Rate)	$2,905	$3,104	$3,550	$4,186	$4,697	$4,984	$4,959	$4,618	$4,280	$4,074	$4,074	$3,938	$3,853	$3,710	$3,405	$3,207

STUDENT ENROLLMENT

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS


SCHOOL DISTRICT 200 ENROLLMENT
7,000
6,500
6,000
5,500
6,327
6,623
6,675
6,665
6,661
6,649
6,597
6,479
6,374
6,357
6,047
6,163
6,216
6,185
6,187
6,085
6,146
2010-11
2011-12
2012-13
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26
2026-27

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
SEPTEMBER 2ND HISTORICAL ENROLLMENT DATA

	GRADE LEVEL														Spec		Change from Previous Year	
	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Servs	Total	Amt	%
1968-69		318	309	310	333	307	313	286	282	270	289	290	228	236		3,771		
1969-70		350	291	309	327	348	298	327	279	284	269	272	252	200		3,806	35	0.93%
1970-71		341	342	295	322	332	346	300	340	287	301	272	276	254		4,008	202	5.31%
1971-72		319	336	327	302	327	336	350	309	344	293	297	259	254	66	4,119	111	2.77%
1972-73		315	302	328	327	304	331	340	357	318	358	290	287	257	87	4,201	82	1.99%
1973-74		334	296	295	324	321	306	325	324	370	335	359	278	281	128	4,276	75	1.79%
1974-75		349	305	296	299	319	333	326	318	332	358	340	338	266	119	4,298	22	0.51%
1975-76		335	332	308	294	303	312	328	324	318	326	355	309	310	142	4,296	-2	-0.05%
1976-77		356	302	327	310	307	297	322	334	324	332	332	329	293	162	4,327	31	0.72%
1977-78		298	305	305	321	317	302	291	343	337	333	325	323	299	211	4,310	-17	-0.39%
1978-79		275	276	290	317	321	317	305	328	347	341	332	304	304	150	4,207	-103	-2.39%
1979-80		291	247	284	278	314	330	313	315	329	342	329	320	281	119	4,092	-115	-2.73%
1980-81		302	278	233	292	275	307	313	326	324	317	350	303	307	82	4,009	-83	-2.03%
1981-82	20	306	284	248	239	291	290	314	333	322	307	316	344	298	114	4,026	17	0.42%
1982-83	22	295	298	279	251	243	286	292	295	340	345	289	313	334	86	3,968	-58	-1.44%
1983-84	30	275	285	275	275	259	239	297	301	364	343	341	284	293	102	3,963	-5	-0.13%
1984-85	26	308	280	276	261	272	255	244	283	299	300	336	292	246	154	3,832	-131	-3.31%
1985-86	24	286	309	278	272	272	269	243	242	283	310	295	325	290	46	3,744	-88	-2.30%
1986-87	57	254	302	291	267	283	275	279	248	253	296	284	282	282	52	3,705	-39	-1.04%
1987-88	61	300	289	302	297	266	298	293	295	269	304	296	282	269	50	3,871	166	4.48%
1988-89	58	375	324	278	312	319	276	305	296	293	286	277	285	256	22	3,962	91	2.35%
1989-90	111	321	392	278	287	304	286	289	314	294	316	264	259	243	71	4,029	67	1.69%
1990-91	118	337	376	361	294	286	321	312	306	314	335	299	244	244	80	4,227	198	4.91%
1991-92	122	360	396	355	369	311	302	334	315	314	324	320	269	239	79	4,409	182	4.31%
1992-93	99	379	374	370	361	385	324	315	340	318	327	314	301	263	93	4,563	154	3.49%
1993-94	118	394	405	361	387	371	387	332	333	338	361	312	312	280	77	4,768	205	4.49%
1994-95	133	384	419	399	361	384	375	407	344	338	366	323	283	277	72	4,865	97	2.03%
1995-96	143	403	431	407	419	367	389	392	403	355	344	325	308	272	68	5,026	161	3.31%
1996-97	104	374	425	416	404	432	380	397	403	419	369	307	301	271	76	5,078	52	1.03%
1997-98	116	381	401	419	416	405	423	382	389	395	453	312	302	284	100	5,178	100	1.97%
1998-99	109	387	416	403	425	435	419	439	387	408	430	385	289	266	90	5,288	110	2.12%
1999-00	99	376	436	389	401	427	452	429	431	387	426	378	345	263	95	5,334	46	0.87%
2000-01	123	372	400	428	431	422	436	469	449	427	430	384	342	323	131	5,567	233	4.37%
2001-02	124	412	421	383	436	429	447	444	468	455	470	388	374	308	112	5,671	104	1.87%
2002-03	128	414	407	417	384	451	437	462	453	486	500	443	397	328	101	5,808	137	2.42%
2003-04	165	379	415	429	439	396	467	446	468	461	543	456	424	347	84	5,919	111	1.91%
2004-05	283	453	384	426	439	451	421	474	452	487	533	503	450	383	62	6,201	282	4.76%
2005-06	372	443	474	396	423	450	466	424	484	463	542	490	509	422	37	6,395	194	3.13%
2006-07	410	501	464	476	406	434	474	475	453	514	463	518	483	468	40	6,579	184	2.88%
2007-08	438	472	499	470	469	420	440	473	480	463	529	497	464	444	44	6,602	23	0.35%
2008-09	433	452	482	480	467	473	431	456	486	467	475	536	433	457	35	6,563	-39	-0.59%
2009-10	447	514	438	475	487	476	481	433	452	483	486	494	495	438	36	6,635	72	1.10%
2010-11	127	451	492	437	472	488	477	489	440	463	512	473	464	501	41	6,327	-308	-4.64%
2011-12	430	494	463	496	435	461	498	476	483	443	503	512	452	430	47	6,623	296	4.68%
2012-13	390	496	478	475	499	446	471	505	472	494	470	487	491	446	55	6,675	52	0.79%
2013-14	371	446	484	477	482	502	458	492	512	469	496	459	489	480	48	6,665	-10	-0.15%
2014-15	371	426	461	485	496	494	499	465	519	520	490	513	435	451	36	6,661	-4	-0.06%
2015-16	408	443	444	470	483	479	497	514	473	508	525	465	476	424	40	6,649	-12	-0.18%
2016-17	415	408	456	435	474	482	481	481	508	461	520	536	436	463	41	6,597	-52	-0.78%
2017-18	421	412	394	452	435	474	468	474	488	507	486	494	511	425	38	6,479	-118	-1.79%
2018-19	397	369	416	393	457	431	471	476	478	494	539	469	470	476	38	6,374	-105	-1.62%
2019-20	401	419	371	418	414	457	440	471	482	481	518	550	439	469	27	6,357	-17	-0.27%
2020-21	282	377	401	364	415	419	463	434	468	471	507	502	506	428	10	6,047	-310	-4.88%
2021-22	345	367	419	409	380	434	434	467	444	460	529	508	454	488	25	6,163	116	1.92%
2022-23	392	398	396	433	421	383	444	440	482	453	484	526	468	463	33	6,216	53	0.88%
2023-24	365	378	413	394	443	426	401	459	457	485	478	493	503	461	29	6,185	-31	-0.50%
2024-25	374	388	403	432	407	460	439	417	454	454	493	453	464	482	67	6,187	2	0.03%
2025-26	351	421	411	404	424	401	459	450	420	460	484	494	437	449	20	6,085	-102	-1.65%

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PERSONNEL RESOURCES

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

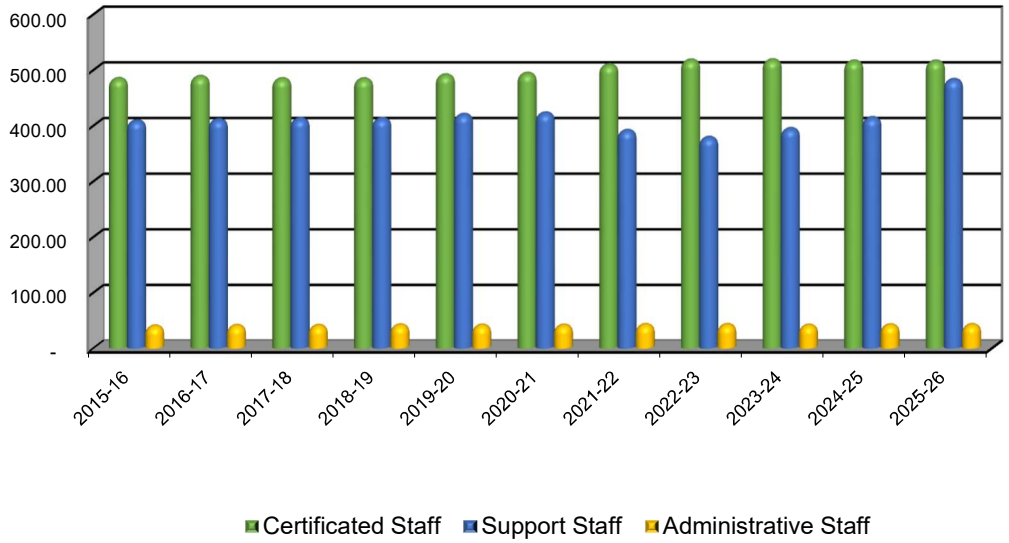
PERSONNEL RESOURCES

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

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

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

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



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

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

Five-year contract settlements were reached with all four unions during the 2023-24 school year. The increases for the 2024-25 school year through the 2028-29 school years are calculated at a total increase of 5%, 4.5%, and 4.25% respectively, inclusive of step and lane. The final two years salary increase of all members in a bargaining unit shall be equal to the percentage attributable to the CPI used in the Property Tax Extension Limitation Law (PTELL), except that the salary increase shall be no less than 3.25% and no more than 4.5%. The CPI for the past couple of years has been well above 4.5% until year end 2023 and 2024 when it dropped to 3.4% and 2.9%, respectively. CPI will be monitored as the relationship to salary increases comes into play in years 2027-28 and 2028-29.

	2024-25	2025-26	2026-27	2027-28	2028-29
WCT	5.00%	4.50%	4.25%	3.25%	3.25%
WCCE	5.00%	4.50%	4.25%	3.25%	3.25%
WSRP	5.00%	4.50%	4.25%	3.25%	3.25%
WTEC	5.00%	4.50%	4.25%	3.25%	3.25%

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

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

In years when large deficits are projected and State funding is delayed, decisions are made to cut staffing levels to balance the budget. In years where new funding, or grant funding becomes available staffing levels are increased.

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

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

PERSONNEL POSITION HISTORY

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
CERTIFICATED STAFF:											
Teachers	423.81	428.00	423.90	423.32	431.72	430.10	440.90	449.41	451	445.5	445.8
Counselors/Social Workers	21.00	21.00	22.00	22.00	25.00	27.00	32.00	33	36.6	33.9	35.5
Certificated School Nurses	4.00	5.00	6.00	5.00	5.00	6.00	7.00	6	5	5	5
Psychologists	6.80	6.80	5.80	6.80	5.80	7.80	6.80	6.8	5.8	6.8	6.8
Speech Therapists	18.00	16.60	17.60	17.60	17.10	18.10	18.10	18.5	15.5	19.4	17.4
Librarian/Media Specialists	10.60	10.60	8.60	9.00	6.20	4.70	4.20	3.9	4	5	5
Total Certificated Staff	**484.21**	**488.00**	**483.90**	**483.72**	**490.82**	**493.70**	**509.00**	**517.61**	**517.9**	**515.6**	**515.5**
SUPPORT STAFF:											
Associates (Aides)	160.49	164.18	167.58	169.13	172.87	173.90	152.62	143.32	154.5	172.3	238.19
RN's (non-certificated)	11.81	10.94	10.31	10.75	10.00	10.56	8.81	9.5	12.06	10.88	10.06
OT/PT/COTA	12.40	12.00	12.40	12.40	12.40	12.40	12.40	12.6	12.6	12.6	13
Office Staff/Technical Support	62.45	62.25	66.18	64.26	69.80	71.44	71.80	72.38	72.38	74.88	72.94
Maintenance/Grounds	8.66	8.66	8.67	8.67	9.67	8.67	8.68	8.67	8	9	9
Custodians	46.21	46.21	45.28	45.38	43.78	46.08	45.78	41.71	41.25	41.83	42.58
Bus Drivers	52.56	52.56	51.98	50.59	55.28	54.56	51.18	52.34	52.98	50.5	51.84
Mechanics/Shop Personnel	4.00	4.00	4.00	5.00	4.00	4.00	3.00	3	2	2	3
Food Service Staff	34.75	34.56	34.78	34.90	31.44	31.53	29.44	29.41	31	33	35
Kids' Club Associates	15.08	15.14	11.02	11.38	10.63	9.25	7.25	5.63	7.63	7	6.88
Total Support Staff	**408.41**	**410.50**	**412.20**	**412.46**	**419.87**	**422.39**	**390.96**	**378.56**	**394.4**	**413.99**	**482.49**
ADMINISTRATIVE STAFF:											
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1	1	1	1
Principals	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12	12	12	12
Assistant/Associate Principals	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7	7	7	7
Athletic Director	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2	2	2	2
Other Administrative Staff	18.50	18.50	18.50	19.50	19.00	19.00	20.00	20	19	19.6	20
Total Administrative Staff	**39.50**	**40.50**	**40.50**	**41.50**	**41.00**	**41.00**	**42.00**	**42.00**	**41.00**	**41.60**	**42.00**
TOTAL	**932.12**	**939.00**	**936.60**	**937.68**	**951.69**	**957.09**	**941.96**	**938.17**	**953.30**	**971.19**	**1,039.99**

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

BOND AMORTIZATION SCHEDULES

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
WOODSTOCK, ILLINOIS

OUTSTANDING BONDS

District 200 has 6 outstanding bond issues. These bonds are attributable to new school construction, necessary life safety upgrades, and the refunding (refinancing) of this debt as explained in detail in the following narrative.

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

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

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

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

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

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

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

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

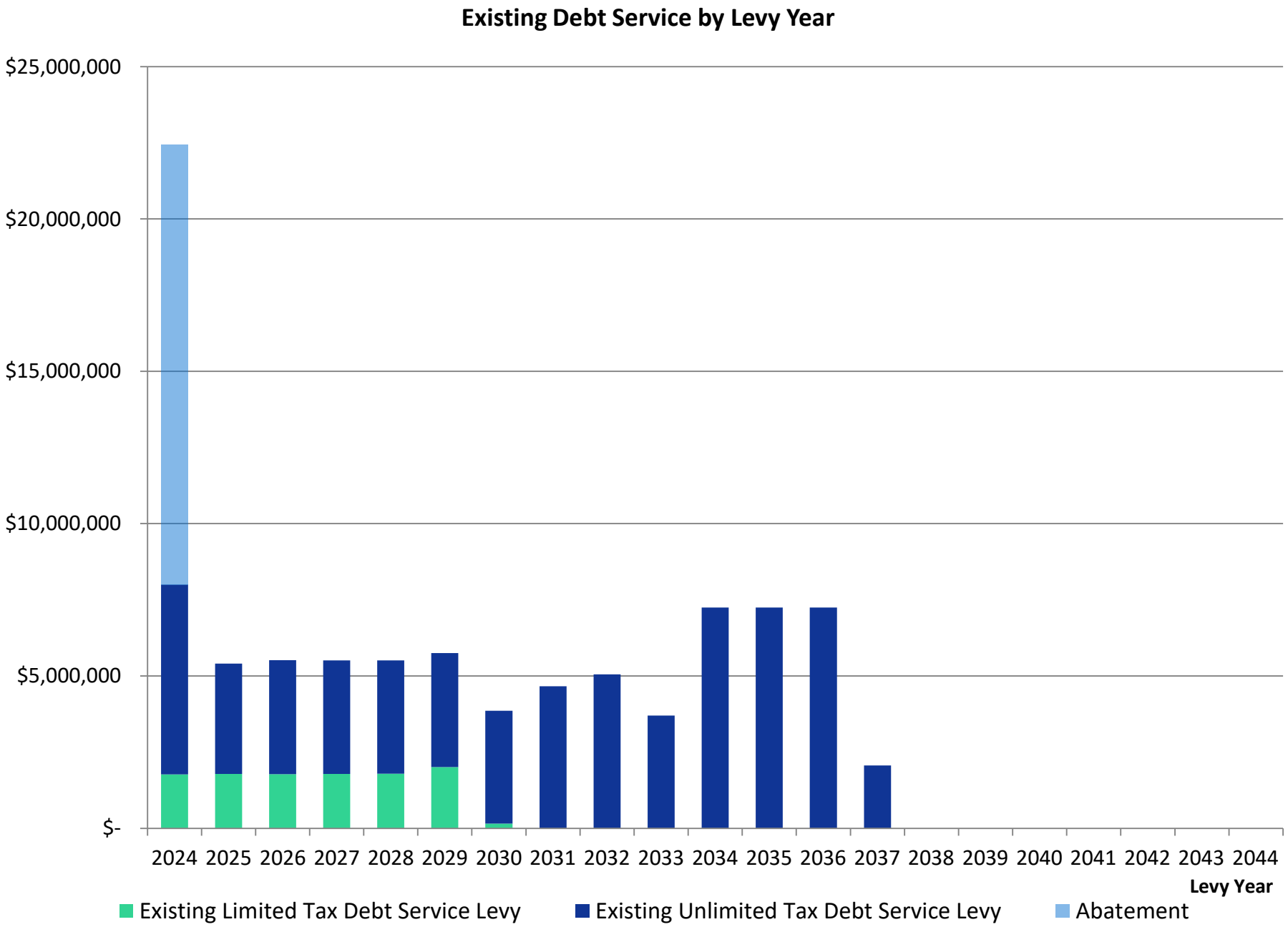
Beginning in levy year 2020 and school year 2021-22, the district's principal and interest payments were scheduled to increase substantially. Administration and the Board of Education collaborated with its financial advisors, PMA Securities, Inc. (PMA), to address this spike in payments. Additionally,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

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

This action was taken keeping in mind that the Internal Revenue Service regulates the timing and frequency with which the Board may refund outstanding bonds.

PMA recommended waiting until 2020 to restructure a portion of the debt and provide a more manageable debt service structure.

The Board, with the help of PMA Securities, continued to analyze and review options to address forthcoming payments. This resulted in the District refunding the 2014 Bond Series and issuing Series 2023 General Obligation Refunding School Bonds which led to a reduction in interest expense of $1.3 million without expanding the payment term.


Existing Debt Service by Levy Year
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044
Levy Year
Existing Limited Tax Debt Service Levy
Existing Unlimited Tax Debt Service Levy
Abatement

Community Unit School District Number 200
Outstanding Debt Service
Series 2006B, 2013, 2018, 2021A, 2021B and 2023 Bond Issues
Debt Service By Levy Year

Levy Year	Fiscal Year Ending	Series 2006B Debt Service	Series 2013 Debt Service	Series 2018 Debt Service	Series 2021A Debt Service	Series 2021B Debt Service	Series 2023 Debt Service	Abatement	Total Net Debt Service Levy
2024	06/30/26	$ 19,000,000.00	$ 97,900.00	$ 1,674,750.00	$ 207,700.00	$ 578,850.00	$ 889,000.00	$ (14,448,200.00)	**$ 8,000,000.00**
		-	-	-	-	-	-	-	**-**
2025	06/30/27	-	252,900.00	1,532,250.00	207,700.00	578,850.00	2,839,000.00	-	**5,410,700.00**
		-	-	-	-	-	-	-	**-**
2026	06/30/28	-	298,250.00	1,483,500.00	207,700.00	578,850.00	2,951,500.00	-	**5,519,800.00**
		-	-	-	-	-	-	-	**-**
2027	06/30/29	-	362,100.00	1,424,000.00	207,700.00	578,850.00	2,938,500.00	-	**5,511,150.00**
		-	-	-	-	-	-	-	**-**
2028	06/30/30	-	443,850.00	1,349,250.00	207,700.00	578,850.00	2,930,750.00	-	**5,510,400.00**
		-	-	-	-	-	-	-	**-**
2029	06/30/31	-	2,012,900.00	-	207,700.00	578,850.00	2,952,750.00	-	**5,752,200.00**
		-	-	-	-	-	-	-	**-**
2030	06/30/32	-	154,687.50	-	207,700.00	578,850.00	2,917,750.00	-	**3,858,987.50**
		-	-	-	-	-	-	-	**-**
2031	06/30/33	-	-	-	1,207,700.00	578,850.00	2,878,250.00	-	**4,664,800.00**
		-	-	-	-	-	-	-	**-**
2032	06/30/34	-	-	-	3,123,700.00	578,850.00	1,349,250.00	-	**5,051,800.00**
		-	-	-	-	-	-	-	**-**
2033	06/30/35	-	-	-	3,120,000.00	578,850.00	-	-	**3,698,850.00**
		-	-	-	-	-	-	-	**-**
2034	06/30/36	-	-	-	3,122,210.00	4,123,850.00	-	-	**7,246,060.00**
		-	-	-	-	-	-	-	**-**
2035	06/30/37	-	-	-	-	7,247,500.00	-	-	**7,247,500.00**
		-	-	-	-	-	-	-	**-**
2036	06/30/38	-	-	-	-	7,244,250.00	-	-	**7,244,250.00**
		-	-	-	-	-	-	-	**-**
2037	06/30/39	-	-	-	-	2,060,000.00	-	-	**2,060,000.00**
	Total	**$ 19,000,000.00**	**$ 3,622,587.50**	**$ 7,463,750.00**	**$ 12,027,510.00**	**$ 9,912,350.00**	**$ 22,646,750.00**	**$ (14,448,200.00)**	**$ 76,776,497.50**

Community Unit School District 200
GO Capital Appreciation School Building Bonds, Series 2006B
Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ -	$ -
01/15/26	3,710,700.00	15,289,300.00	**19,000,000.00**
Total	**$ 3,710,700.00**	**$ 15,289,300.00**	**$ 19,000,000.00**

Community Unit School District 200
GO Limited School Bonds, Series 2013
Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ 48,950.00	**$ -**
01/15/26	-	48,950.00	**97,900.00**
07/15/26	-	48,950.00	**-**
01/15/27	155,000.00	48,950.00	**252,900.00**
07/15/27	-	46,625.00	**-**
01/15/28	205,000.00	46,625.00	**298,250.00**
07/15/28	-	43,550.00	**-**
01/15/29	275,000.00	43,550.00	**362,100.00**
07/15/29	-	39,425.00	**-**
01/15/30	365,000.00	39,425.00	**443,850.00**
07/15/30	-	33,950.00	**-**
01/15/31	1,945,000.00	33,950.00	**2,012,900.00**
07/15/31	-	2,343.75	**-**
01/15/32	150,000.00	2,343.75	**154,687.50**
Total	**$ 3,095,000.00**	**$ 527,587.50**	**$ 3,622,587.50**

Community Unit School District 200
GO Limited Refunding School Bonds, Series 2018
Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ 162,375.00	**$ -**
01/15/26	1,350,000.00	162,375.00	**1,674,750.00**
07/15/26	-	128,625.00	**-**
01/15/27	1,275,000.00	128,625.00	**1,532,250.00**
07/15/27	-	96,750.00	**-**
01/15/28	1,290,000.00	96,750.00	**1,483,500.00**
07/15/28	-	64,500.00	**-**
01/15/29	1,295,000.00	64,500.00	**1,424,000.00**
07/15/29	-	32,125.00	**-**
01/15/30	1,285,000.00	32,125.00	**1,349,250.00**
Total	**$ 6,495,000.00**	**$ 968,750.00**	**$ 7,463,750.00**

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

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ 103,850.00	**$ -**
01/15/26	-	103,850.00	**207,700.00**
07/15/26	-	103,850.00	**-**
01/15/27	-	103,850.00	**207,700.00**
07/15/27	-	103,850.00	**-**
01/15/28	-	103,850.00	**207,700.00**
07/15/28	-	103,850.00	**-**
01/15/29	-	103,850.00	**207,700.00**
07/15/29	-	103,850.00	**-**
01/15/30	-	103,850.00	**207,700.00**
07/15/30	-	103,850.00	**-**
01/15/31	-	103,850.00	**207,700.00**
07/15/31	-	103,850.00	**-**
01/15/32	-	103,850.00	**207,700.00**
07/15/32	-	103,850.00	**-**
01/15/33	1,000,000.00	103,850.00	**1,207,700.00**
07/15/33	-	94,350.00	**-**
01/15/34	2,935,000.00	94,350.00	**3,123,700.00**
07/15/34	-	65,000.00	
01/15/35	2,990,000.00	65,000.00	**3,120,000.00**
07/15/35	-	33,605.00	
01/15/36	3,055,000.00	33,605.00	**3,122,210.00**
Total	**$ 9,980,000.00**	**$ 2,047,510.00**	**$ 12,027,510.00**

Community Unit School District 200
GO Refunding School Bonds, Series 2021B
Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ 289,425.00	**$ -**
01/15/26	-	289,425.00	**578,850.00**
07/15/26	-	289,425.00	**-**
01/15/27	-	289,425.00	**578,850.00**
07/15/27	-	289,425.00	**-**
01/15/28	-	289,425.00	**578,850.00**
07/15/28	-	289,425.00	**-**
01/15/29	-	289,425.00	**578,850.00**
07/15/29	-	289,425.00	**-**
01/15/30	-	289,425.00	**578,850.00**
07/15/30	-	289,425.00	**-**
01/15/31	-	289,425.00	**578,850.00**
07/15/31	-	289,425.00	**-**
01/15/32	-	289,425.00	**578,850.00**
07/15/32	-	289,425.00	**-**
01/15/33	-	289,425.00	**578,850.00**
07/15/33	-	289,425.00	**-**
01/15/34	-	289,425.00	**578,850.00**
07/15/34	-	289,425.00	
01/15/35	-	289,425.00	**578,850.00**
07/15/35	-	289,425.00	
01/15/36	3,545,000.00	289,425.00	**4,123,850.00**
07/15/36	-	236,250.00	
01/15/37	6,775,000.00	236,250.00	**7,247,500.00**
07/15/37	-	134,625.00	
01/15/38	6,975,000.00	134,625.00	**7,244,250.00**
07/15/38	-	30,000.00	
01/15/39	2,000,000.00	30,000.00	**2,060,000.00**
Total	**$ 19,295,000.00**	**$ 7,169,100.00**	**$ 26,464,100.00**

Community Unit School District 200
GO Refunding School Bonds, Series 2023
Debt Service

Payment Date	Principal	Interest	Fiscal Total
07/15/25	$ -	$ 444,500.00	**$ -**
01/15/26	-	444,500.00	**889,000.00**
07/15/26	-	444,500.00	**-**
01/15/27	1,950,000.00	444,500.00	**2,839,000.00**
07/15/27	-	395,750.00	**-**
01/15/28	2,160,000.00	395,750.00	**2,951,500.00**
07/15/28	-	341,750.00	**-**
01/15/29	2,255,000.00	341,750.00	**2,938,500.00**
07/15/29	-	285,375.00	**-**
01/15/30	2,360,000.00	285,375.00	**2,930,750.00**
07/15/30	-	226,375.00	**-**
01/15/31	2,500,000.00	226,375.00	**2,952,750.00**
07/15/31	-	163,875.00	**-**
01/15/32	2,590,000.00	163,875.00	**2,917,750.00**
07/15/32	-	99,125.00	**-**
01/15/33	2,680,000.00	99,125.00	**2,878,250.00**
07/15/33	-	32,125.00	**-**
01/15/34	1,285,000.00	32,125.00	**1,349,250.00**
Total	**$ 17,780,000.00**	**$ 4,866,750.00**	**$ 22,646,750.00**

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
OUTSTANDING INSTALLMENT DEBT

Description	Fund	Lender	Loan Date	Total	Term	First Pmt	Last Pmt	FY25	FY26	FY27	FY28	TOTALS
25 Teacher Use Copiers	**Educ**	Stan's Fin Services	7/1/2021	$ 406,612	60 mo	7/1/2021	6/30/2026	$ 81,322	$ 81,322			$ 162,645
							Paid Monthly					
GPS Line Marking Robot	**O&M**	Turf Tank	1/13/2023	$ 87,000	72 mo	3/23/2023	3/23/2029	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 60,000
							Paid Annually					
							TOTAL	**$ 96,322**	**$ 96,322**	**$ 15,000**	**$ 15,000**	**$ 222,645**

FY25 SERVICE AGREEMENTS					
Districtwide	$ 40,505.84	Annual Agreement			
	$ 3,375.49	Monthly bill			
		Variance Rate issued semi-annually for +/- 5,000,000 copies			
WHS Color Printer - WHS Graphics	$ 499.00	Annual Agreement			
WHS Color Printer - WNHS Graphics	$ 499.00	Annual Agreement			

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OTHER INFORMATION

2025 – 2026 BUDGET

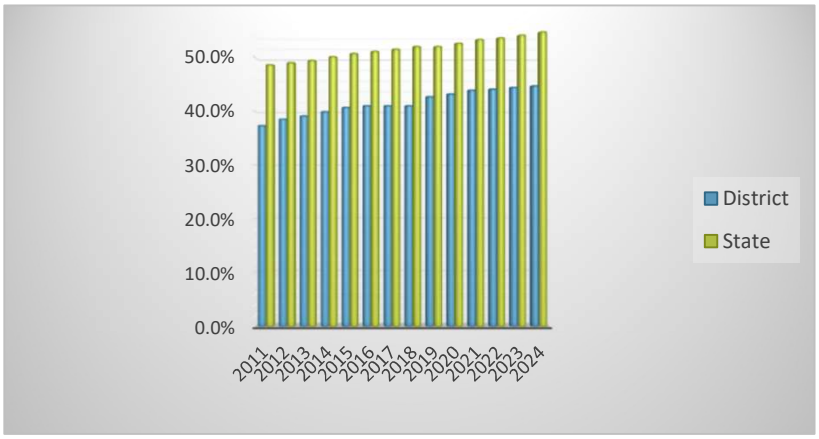
COMMUNITY UNIT SCHOOL DISTRICT NO. 200

WOODSTOCK, ILLINOIS

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

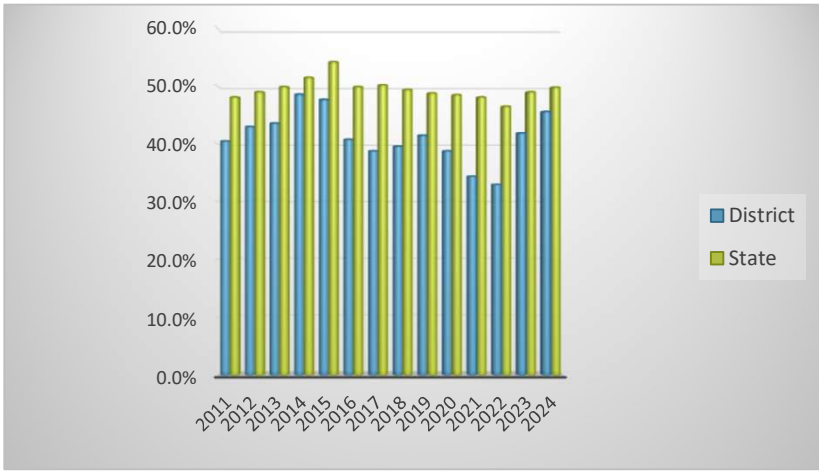
ETHNIC MINORITY PERCENTAGE:

	District	State
2011	37.3%	48.6%
2012	38.5%	49.0%
2013	39.1%	49.4%
2014	39.9%	50.1%
2015	40.7%	50.7%
2016	41.0%	51.1%
2017	41.0%	51.5%
2018	41.0%	52.0%
2019	42.7%	52.0%
2020	43.2%	52.6%
2021	43.9%	53.3%
2022	44.1%	53.6%
2023	44.4%	54.1%
2024	44.7%	54.7%



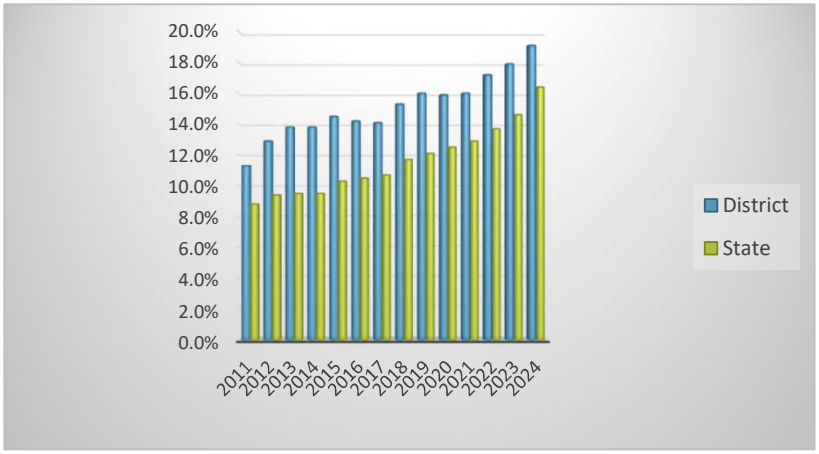
LOW INCOME PERCENTAGE:

	District	State
2011	40.5%	48.1%
2012	43.0%	49.0%
2013	43.6%	49.9%
2014	48.6%	51.5%
2015	47.7%	54.2%
2016	40.8%	49.9%
2017	38.8%	50.2%
2018	39.6%	49.4%
2019	41.5%	48.8%
2020	38.8%	48.5%
2021	34.4%	48.1%
2022	33.0%	46.5%
2023	41.9%	49.0%
2024	45.6%	49.8%



LIMITED ENGLISH PROFICIENT PERCENTAGE:

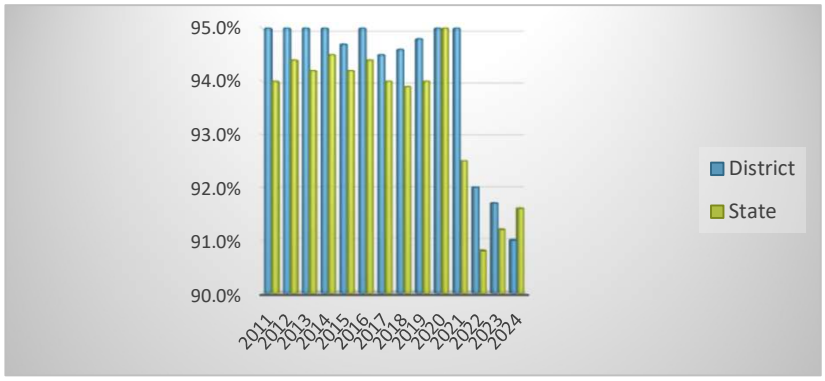
2011	11.3%	8.8%
2012	12.9%	9.4%
2013	13.8%	9.5%
2014	13.8%	9.5%
2015	14.5%	10.3%
2016	14.2%	10.5%
2017	14.1%	10.7%
2018	15.3%	11.7%
2019	16.0%	12.1%
2020	15.9%	12.5%
2021	16.0%	12.9%
2022	17.2%	13.7%
2023	17.9%	14.6%
2024	19.1%	16.4%



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

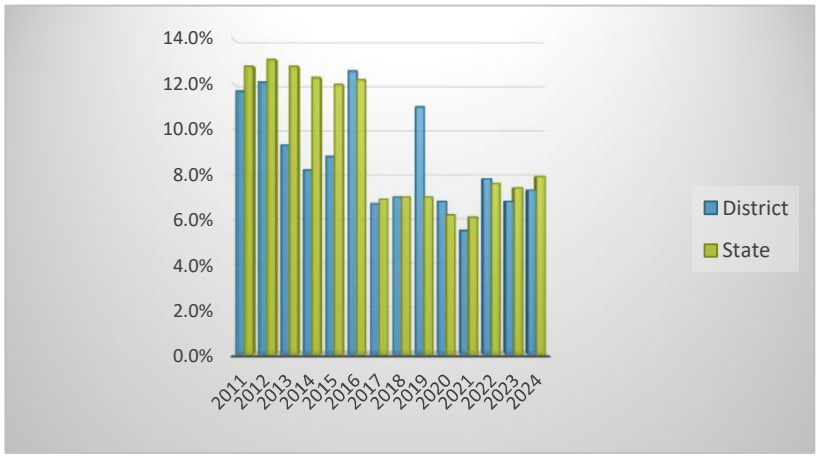
ATTENDANCE RATE PERCENTAGE:

2011	95.1%	94.0%
2012	95.4%	94.4%
2013	95.3%	94.2%
2014	95.1%	94.5%
2015	94.7%	94.2%
2016	95.0%	94.4%
2017	94.5%	94.0%
2018	94.6%	93.9%
2019	94.8%	94.0%
2020	99.9%	95.4%
2021	97.1%	92.5%
2022	92.0%	90.8%
2023	91.7%	91.2%
2024	91.0%	91.6%



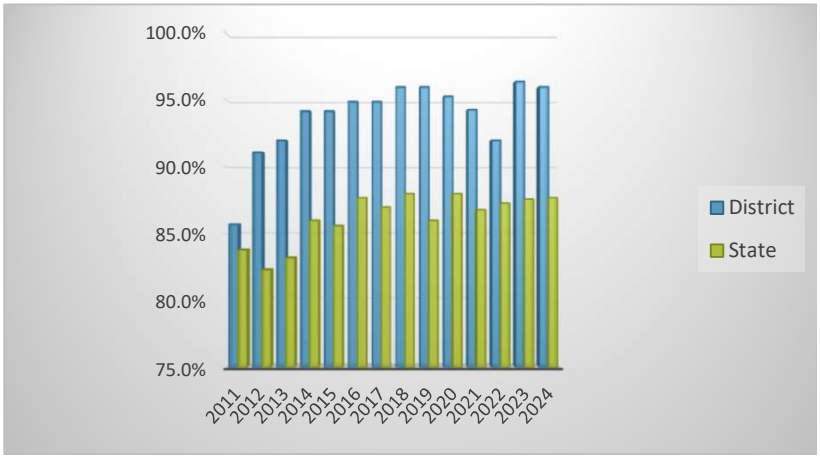
STUDENT MOBILITY PERCENTAGE:

2011	11.7%	12.8%
2012	12.1%	13.1%
2013	9.3%	12.8%
2014	8.2%	12.3%
2015	8.8%	12.0%
2016	12.6%	12.2%
2017	6.7%	6.9%
2018	7.0%	7.0%
2019	11.0%	7.0%
2020	6.8%	6.2%
2021	5.5%	6.1%
2022	7.8%	7.6%
2023	6.8%	7.4%
2024	7.3%	7.9%



HIGH SCHOOL GRADUATION RATE:

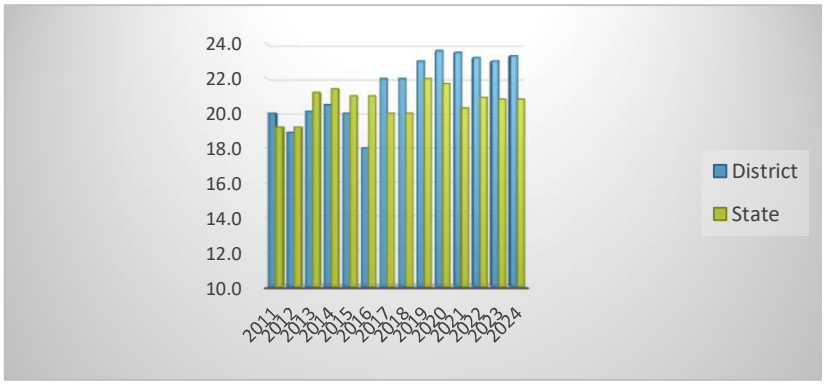
2011	85.7%	83.8%
2012	91.1%	82.3%
2013	92.0%	83.2%
2014	94.2%	86.0%
2015	94.2%	85.6%
2016	94.9%	87.7%
2017	94.9%	87.0%
2018	96.0%	88.0%
2019	96.0%	86.0%
2020	95.3%	88.0%
2021	94.3%	86.8%
2022	92.0%	87.3%
2023	96.4%	87.6%
2024	96.0%	87.7%



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

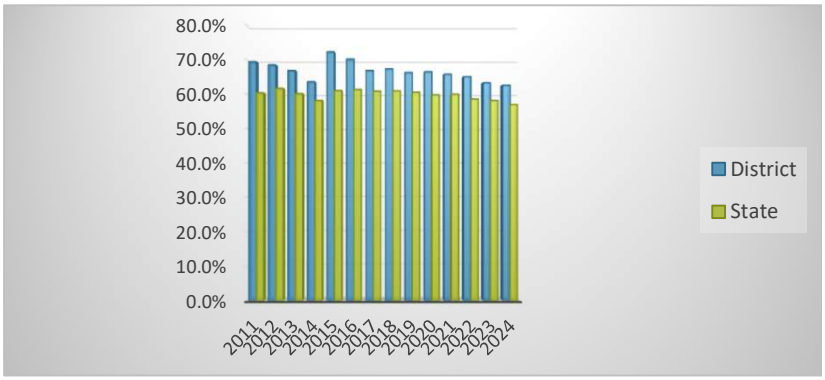
AVERAGE CLASS SIZE

2011	20.0	19.2
2012	18.9	19.2
2013	20.1	21.2
2014	20.5	21.4
2015	20.0	21.0
2016	18.0	21.0
2017	22.0	20.0
2018	22.0	20.0
2019	23.0	22.0
2020	23.6	21.7
2021	23.5	20.3
2022	23.2	20.9
2023	23.0	20.8
2024	23.3	20.8



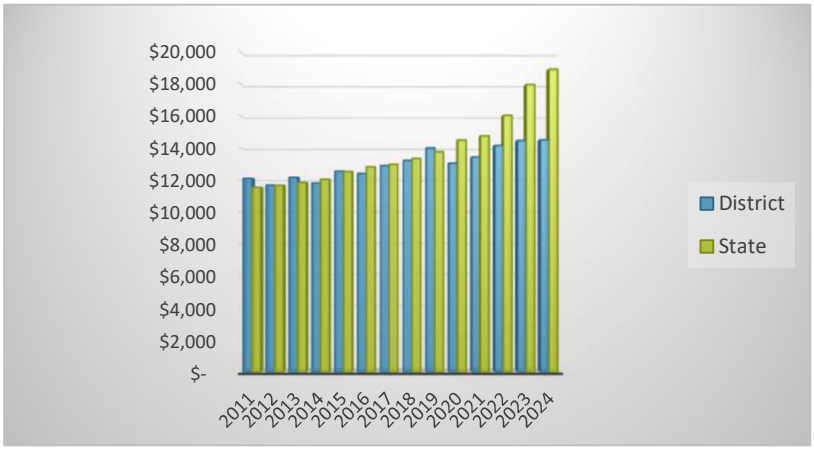
TEACHERS WITH MASTERS & ABOVE PERCENTAGE:

2011	69.4%	60.4%
2012	68.5%	61.7%
2013	66.9%	60.2%
2014	63.6%	58.2%
2015	72.3%	61.1%
2016	70.2%	61.4%
2017	66.9%	60.9%
2018	67.4%	61.0%
2019	66.3%	60.6%
2020	66.5%	59.8%
2021	65.8%	60.0%
2022	65.1%	58.6%
2023	63.3%	58.2%
2024	62.6%	57.0%



PER PUPIL EXPENDITURE:

2011	$ 12,097	$ 11,537
2012	$ 11,675	$ 11,664
2013	$ 12,160	$ 11,842
2014	$ 11,813	$ 12,045
2015	$ 12,548	$ 12,521
2016	$ 12,400	$ 12,821
2017	$ 12,900	$ 12,973
2018	$ 13,221	$ 13,337
2019	$ 13,994	$ 13,764
2020	$ 13,053	$ 14,492
2021	$ 13,423	$ 14,747
2022	$ 14,147	$ 16,029
2023	$ 14,458	$ 17,952
2024	$ 14,500	$ 18,905



GLOSSARY

2025 – 2026 BUDGET

COMMUNITY UNIT SCHOOL DISTRICT NO. 200

WOODSTOCK, ILLINOIS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SITE-BASED BUDGET: Funds allocated to each school on a per student basis. Each school manages their own budget allocation and expenditures with the central business office monitoring procedures and accuracy.

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

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

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

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

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

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

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