

8.1 APPROVAL OF A RESOLUTION APPROVING THE 2025 TAX LEVY

A. SUBJECT

This item is included on the agenda so the Board can adopt the resolution pertaining to the 2025 tax levy so it can be filed with the McHenry County Clerk before the last Tuesday in December.

B. INFORMATION

A detailed explanation regarding the 2025 tax levy was presented at the November 18, 2025 Board of Education meeting. The Chief Financial Officer will provide another overview of the 2025 levy. The attached resolution has been prepared by the District's legal counsel in order to approve the 2025 levy.

C. RECOMMENDATION

The Superintendent recommends approval of the 2025 tax levy as determined November 18, 2025, by the Board.

D. SUGGESTED MOTIONS

Move to waive the reading of and approve the resolution authorizing the final tax levy for the year 2025.

KEY POINTS OF THE 2025 TAX LEVY

- Total EAV is estimated to increase 9.12% from \$1,310,546,708 to \$1,430,044,892.
 - This valuation is **estimated** by the McHenry County Assessor's Office and modified based on historical estimates vs. actual amounts.
 - Actual amounts will not be finalized and known until Spring 2026.
 - The actual valuation could be more or less.
- New Property this year totaling \$2,438,871 from new construction.
- Under the Property Tax Extension Limitation Law (PTELL) formula, District 200 is limited by 5% or CPI as of January 1, 2025, whichever is less. CPI as of January 1, 2025, was 2.9%, therefore the limit is 2.9%. This percentage is included in the calculation of the limiting rate which determines how much the district can levy, or ask for, over the prior year.
 - Last year's total extension (taxes requested) was \$71,390,052.
 - This year including the PTELL limit, the district will levy \$70,750,501
 - This is \$639,551 less than last year and reflects a .896% decrease in taxes levied compared to last year.
 - The limiting rate calculation, taking into account the CPI limit of 2.9%, is 4.569%
- The District's Debt Service (principal & interest payments) for the 2025 Levy is \$5,410,700
 - This is \$2.6 million less than the abated amounts in the past two years.
 - Debt service is not subject to the PTELL or limiting rate. This reduction accounts for the decrease in the amount of the levy.
- Given these factors, the District's tax rate is estimated to:
 - Go down \$.4999 from \$5.4473 to \$4.9474.

COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Woodstock, Illinois

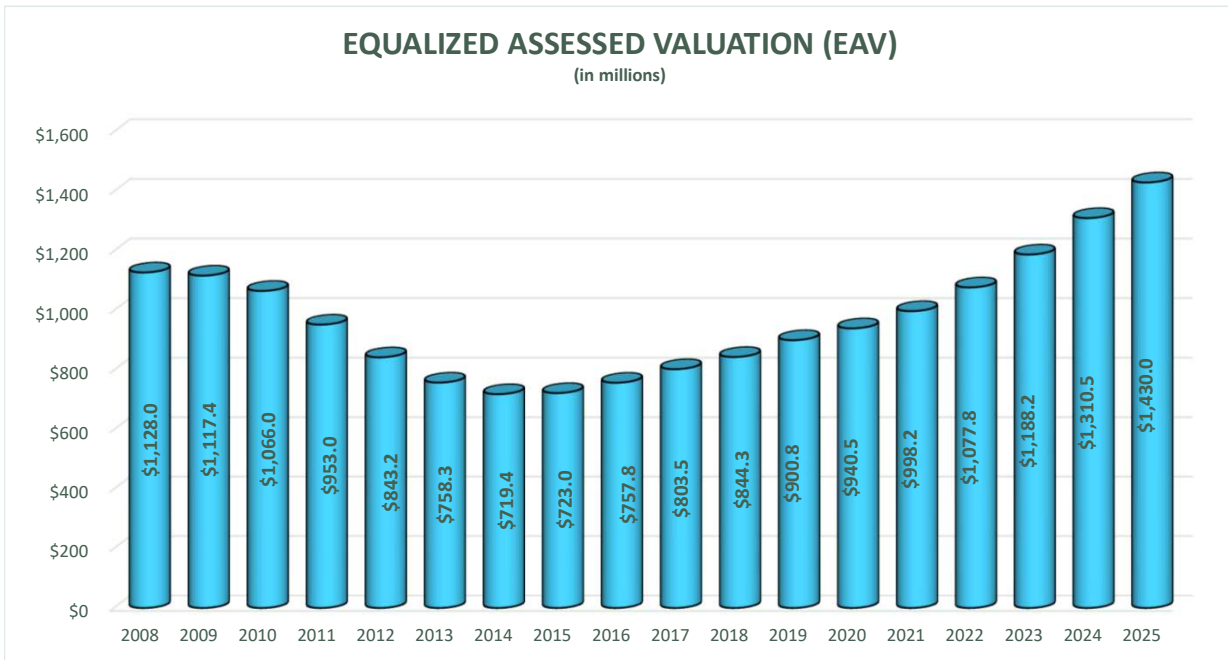
Tax Levy and Truth in Taxation Timeline
for 2025 Levy

11/18/2025 Determination of 2025 Tax Levies and approval of the Resolution Authorizing the Estimated Aggregate Levy at the Board of Education meeting.
(At Least 20 days prior to final adoption)

12/9/2025 Approval of 2025 Tax Levies and Applicable Resolution

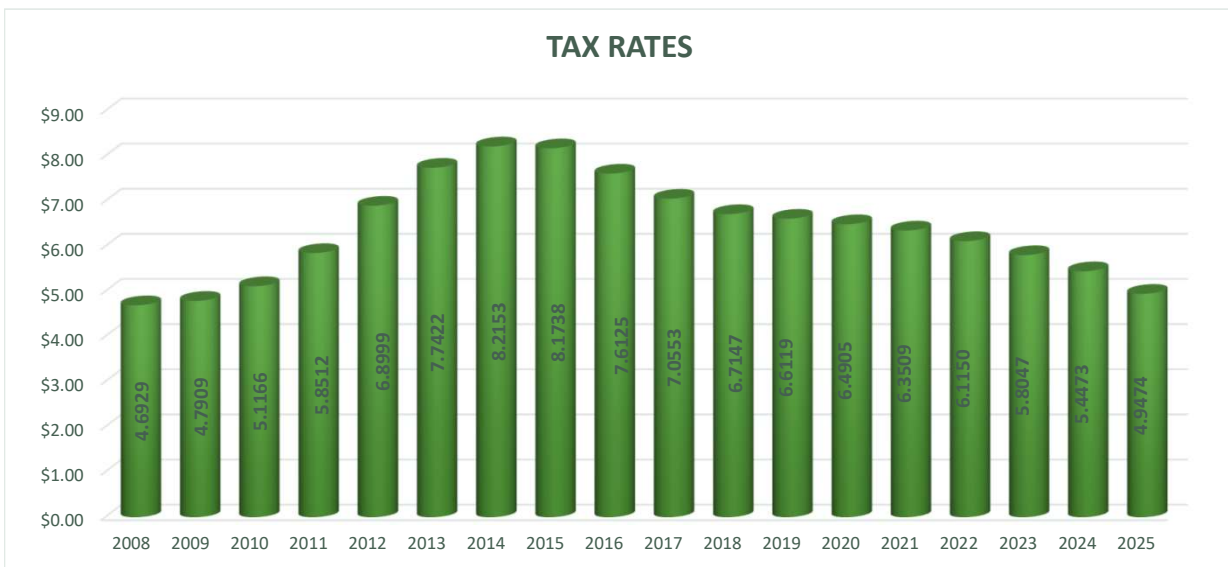
12/30/2025 Deadline to file with McHenry County Clerk the 2025 tax levies and certificate of compliance with the Truth in Taxation Act. **(By the last Tuesday of December.)**

**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 \$1.4 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 \$3.21, and it is estimated that the rate will decrease slightly for levy year 2026. 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

COMPARISONS BETWEEN THE ACTUAL 2024 TAX LEVY AND THE PROPOSED 2025 TAX LEVY

1,430,044,892

	2024 Levy with \$8M Debt Service (\$14.45 Million abatement)			2025 Levy with \$5.4M Debt Service		
	Levy	Est. Extension	Estimated Tax Rate	Levy	Est. Extension	Estimated Tax Rate
Education	39,945,739	39,945,739	3.0480	40,662,291	40,662,291	2.8434
Special Education	8,200,012	8,200,012	0.6257	8,297,150	8,297,150	0.5802
Operations & Maintenance	7,820,006	7,820,006	0.5967	8,664,743	8,664,743	0.6059
Transportation	1,971,009	1,971,009	0.1504	1,994,391	1,994,391	0.1395
IMRF	1,155,011	1,155,011	0.0881	1,276,248	1,276,248	0.0892
Social Security	1,820,009	1,820,009	0.1389	1,963,458	1,963,459	0.1373
Tort Immunity	1,128,250	1,128,250	0.0861	1,148,623	1,148,623	0.0803
Life Safety Levy	1,100,007	1,100,007	0.0839	1,079,902	1,079,902	0.0755
Working Cash	250,013	250,013	0.0191	252,995	252,995	0.0177
Total Capped Funds	63,390,056	63,390,056	4.8369	65,339,801	65,339,801	4.5691
Debt Service	7,999,996	7,999,996	0.6104	5,410,700	5,410,700	0.3784
Total All Funds	71,390,052	71,390,052	5.4473	70,750,501	70,750,501	4.9474
Market Value of Home	\$ 300,000			\$ 300,000		
Assessed at 1/3 of Market Value	\$ 100,000			\$ 100,000		
Ownr/Occ Homestead Exemption	\$ (8,000)			\$ (8,000)		
Taxable Value	\$ 92,000			\$ 92,000		
Tax Rate/\$100 of Taxable Value	\$ 5.4473			\$ 4.9474		
Taxes to District 200	\$ 5,012			\$ 4,552		
Incr/(Decr) 2022 Levy vs 2023 Levy	(220)			(460)		
District's EAV	Projected \$ 1,310,546,708			Projected \$ 1,430,044,892		
% of EAV Increase over Prior Yr	10.30%			9.12%		
Change in Tax Rate from Prior Yr	(0.2395)			(0.4999)		

Percentage change of 2025 proposed aggregate levy over 2024. aggregate extension is:
(Aggregate Levy is defined as the taxing body's total levy minus levies for debt service and public commission leases.)

Percentage change of 2025 proposed Debt Serv levy compared to 2024 Debt Serv extension is:

Percentage change of 2025 total proposed levy compared to 2024 total extension is:

**Required
Comparison**

3.076%

-32.366%

-0.896%

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL) FORMULA

FOR 2025 LEVY

2025 LEVY YEAR EAV	1,430,044,892	2024 EXTENSION	71,390,053	
2024 PRIOR YEAR EAV	(1,310,546,708)	LESS B&I	(7,999,996)	
TOTAL INCR/(DECR) IN EAV	<u>119,498,184</u>	ADJ PY EXTENSION	<u>63,390,057</u>	
2025 CPI CAP	2.90%			
		% of Inc over PY		
2025 EAV DUE TO REASSESSMENTS	1,427,606,021	8.9320977%	PY TAX RATE	5.4361
2025 EAV DUE TO NEW PROPERTY	2,438,871	0.19%	LESS B&I	(0.6092)
	<u>1,430,044,892</u>	<u>9.12%</u>		<u>4.8270</u>

	<u>RATE</u>	<u>LEVY</u>
STEP 1: TAX RATES		
Education	2.843428	40,662,291
Special Education	0.580202	8,297,150
Operations & Maintenance	0.605907	8,664,743
Transportation	0.139464	1,994,391
IMRF	0.089245	1,276,248
Social Security	0.137300	1,963,458
Tort Immunity	0.080321	1,148,623
Life Safety Levy	0.075515	1,079,902
Working Cash	0.017691	252,995
STEP 2: SUM OF RATES	<u>4.569073</u>	<u>65,339,801</u>
STEP 3: NUMERATOR	65,228,368	(PY Extension less B&I * CPI)
STEP 4: DENOMINATOR	1,427,606,021	(EAV less New Property)
STEP 5: LIMITING RATE	4.56907	(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 + (-)	0.00000	(Step 5 minus Step 2)

STEP 9: PROJECTED FUND RATES

	<u>PROJECTED RATE</u>	<u>PROJECTED REDUCTION</u>	<u>PROJECTED EXTENSION</u>
Education	2.84343	(0.00000)	40,662,289
Special Education	0.58020	(0.00000)	8,297,150
Operations & Maintenance	0.60591	(0.00000)	8,664,744
Transportation	0.13946	(0.00000)	1,994,392
IMRF	0.08925	(0.00000)	1,276,248
Social Security	0.13730	(0.00000)	1,963,458
Tort Immunity	0.08032	(0.00000)	1,148,623
Life Safety	0.07552	(0.00000)	1,079,903
Working Cash	0.01769	(0.00000)	252,995
Funds Subject to Tax Caps	<u>4.56907</u>	<u>(0.00000)</u>	<u>65,339,803</u>
Bond & Interest	0.37836	N/A	5,410,700
Totals	<u>4.94743</u>	<u>(0.00000)</u>	<u>70,750,503</u>

5.44730 2024 Rate

0.49987 Reduction

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

**2025 LEVY FOR PROPERTY TAXES AND TAX RATES
FOR 2026-2027 SCHOOL YEAR**

1,430,044,892 2025 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%	40,662,291	2.8434%	40,662,298	2.8434%	40,662,290	2.8434%	40,458,979
Special Education	0.80000%	8,297,150	0.5802%	8,297,163	0.5802%	8,297,149	0.5802%	8,255,664
Operations & Maintenance	0.75000%	8,664,743	0.6059%	8,664,756	0.6059%	8,664,743	0.6059%	8,621,419
Transportation	as needed	1,994,391	0.1395%	1,994,398	0.1395%	1,994,392	0.1395%	1,984,420
IMRF	as needed	1,276,248	0.0892%	1,276,258	0.0892%	1,276,249	0.0892%	1,269,868
Social Security	as needed	1,963,458	0.1373%	1,963,466	0.1373%	1,963,457	0.1373%	1,953,640
Tort Immunity	as needed	1,148,623	0.0803%	1,148,616	0.0803%	1,148,623	0.0803%	1,142,880
Life Safety Levy	0.10000%	1,079,902	0.0755%	1,079,903	0.0755%	1,079,902	0.0755%	1,074,502
Working Cash	0.05000%	252,995	0.0177%	252,993	0.0177%	252,995	0.0177%	251,730
Total Funds Subject to Tax Caps		65,339,801	4.5691%	65,339,852	4.5691%	65,339,801	4.5691%	65,013,102
Bond & Interest:								
Abatement	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2006 Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2013 Life Safety	as needed	252,900	0.0177%	252,900	0.0177%	252,900	0.0177%	251,636
2014 Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2015B Refunding	as needed	-	0.0000%	-	0.0000%	-	0.0000%	-
2018 Refunding	as needed	1,532,250	0.1072%	1,532,250	0.1072%	1,532,250	0.1071%	1,524,589
2021A Refunding		207,700	0.0145%	207,700	0.0145%	207,700	0.0145%	206,662
2021B Refunding		578,850	0.0405%	578,850	0.0405%	578,850	0.0405%	575,956
2023 Refunding		2,839,000	0.1985%	2,839,000	0.1985%	2,839,000	0.1985%	2,824,805
Total Debt Service		5,410,700	0.3784%	5,410,700	0.3784%	5,410,700	0.3785%	5,383,647
GRAND TOTAL - ALL FUNDS		70,750,501	4.9475%	70,750,552	4.9475%	70,750,501	4.9475%	70,396,748

WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200

2015 - 2025 Tax Levy Impact on Homeowner

SCHOOL DISTRICT 200 TAX RATE ONLY												
	FINAL 2015	FINAL 2016	FINAL 2017	FINAL 2018	FINAL 2019	FINAL 2020	FINAL 2021	FINAL 2022	FINAL 2023	FINAL 2024	EST 2025	% of Inc/(Decr) fr 2015 to 2025
Equalized Assessed Valuation	723,049,978	757,820,730	803,505,670	844,268,297	900,816,134	940,513,949	998,136,028	1,077,778,723	1,188,156,722	1,310,546,708	1,430,044,892	97.8%
Levy Extension: Operating	49,317,590	48,833,324	48,333,534	50,681,274	52,208,871	53,743,977	55,195,425	57,905,052	60,786,322	63,390,057	65,339,801	32.5%
Levy Extension: Debt Service	9,782,917	8,855,832	8,356,290	6,008,168	7,351,894	7,299,695	8,194,966	8,000,838	8,000,014	7,999,996	5,410,700	-44.7%
Levy Extension: Total	59,100,507	57,689,156	56,689,824	56,689,442	59,560,765	61,043,672	63,390,391	65,905,890	68,786,336	71,390,053	70,750,501	19.7%
Tax Rate: Operating	6.8208	6.4439	6.0153	6.0030	5.7957	5.7143	5.5493	5.4007	5.1314	4.8369	4.5691	-33.0%
Tax Rate: Debt Service	1.353	1.1686	1.0400	0.7116	0.8161	0.7761	0.8016	0.7423	0.6733	0.6104	0.3784	-72.0%
Tax Rate: Total	8.1738	7.6125	7.0553	6.7146	6.6119	6.4905	6.3509	6.1430	5.8047	5.4473	4.9474	-39.5%

**RESOLUTION AUTHORIZING FINAL AGGREGATE TAX
LEVY FOR THE YEAR 2025
BY THE BOARD OF EDUCATION OF
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
MCHENRY COUNTY
STATE OF ILLINOIS**

WHEREAS, the Board of Education of Woodstock Community Unit School District No. 200, McHenry County, Illinois (“the Board of Education”), is empowered to levy a tax on the real property within the Woodstock Community Unit School District No. 200, McHenry County, Illinois (“the School District”); and

WHEREAS, on November 18, 2025, the Board of Education estimated that the aggregate levy for 2025, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, would be \$65,339,801.00.

NOW, THEREFORE, Be It Resolved by the Board of Education of Woodstock Community Unit School District No. 200, McHenry County, Illinois, as follows:

Section 1: The aggregate property taxes to be levied for 2025, exclusive of debt service levies and levies made for the purpose of paying amounts due under public building commission leases, shall be \$65,339,801.00, as set forth in the Certificate of Tax Levy attached hereto and incorporated herein as Exhibit 1.

Section 2: This final aggregate levy for 2025 is 4.57% of the amount, exclusive of election costs, extended or estimated to be extended, plus any amount abated by the taxing district prior to extension, upon the final aggregate levy for 2024.

Section 3: The Secretary of the Board, or designee, is authorized and directed to file with the Clerk of McHenry County on or before the last Tuesday in December 2025: a copy of this resolution, including Exhibit 1; a copy of the Truth in Taxation Law Certification of Compliance of Final Tax Levy; and any other additional levies, and resolutions authorizing such additional levies, adopted by the Board of Education for 2025.

Section 4: All resolutions or parts of resolutions in conflict herewith shall be and the same are hereby repealed, and this Resolution shall be in full force and effect immediately and forthwith upon its passage.

ADOPTED this 9th day of December, 2025, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, Board of Education

DATE: December 9, 2025

ATTEST:

Secretary, Board of Education

DATE: December 9, 2025

Original:

X

Amended:

ILLINOIS STATE BOARD OF EDUCATION
School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Woodstock CUSD200	200	McHenry

Amount of Levy

Educational	\$ 40,662,291
Operations & Maintenance	\$ 8,664,743
Transportation	\$ 1,994,391
Working Cash	\$ 252,995
Municipal Retirement	\$ 1,276,248
Social Security	\$ 1,963,458

Fire Prevention & Safety *	\$ 1,079,902
Tort Immunity	\$ 1,148,623
Special Education	\$ 8,297,150
Leasing	\$ 0
	\$ 0
Other	\$ 0
Total Levy	\$ 65,339,801

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of	40,662,291	dollars to be levied as a special tax for educational purposes; and
the sum of	8,664,743	dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of	1,994,391	dollars to be levied as a special tax for transportation purposes; and
the sum of	252,995	dollars to be levied as a special tax for a working cash fund; and
the sum of	1,276,248	dollars to be levied as a special tax for municipal retirement purposes; and
the sum of	1,963,458	dollars to be levied as a special tax for social security purposes; and
the sum of	1,079,902	dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of	1,148,623	dollars to be levied as a special tax for tort immunity purposes; and
the sum of	8,297,150	dollars to be levied as a special tax for special education purposes; and
the sum of	0	dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of	0	dollars to be levied as a special tax for _____; and
the sum of	0	dollars to be levied as a special tax for _____
on the taxable property of our school district for the year		2025

Signed this 9th day of December 2025 .

(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full 5 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 200 , McHenry County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on 2025 .

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year 2025 , is \$.

(Signature of County Clerk)

(Date)

(County)

EXPLANATION

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for educational purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for operations and maintenance purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax annually, for transportation purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax known as a Working Cash Fund Tax upon all the taxable property of the district, annually (Section 20-3 of the School Code).

The school board of any school district may levy a tax for municipal retirement purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other school taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/7-171).

The school board of any school district may levy a tax for social security (includes Medicare only) purposes in a sum sufficient to provide all the contributions required of the school district by including the amount to be levied for such purposes in the Certificate of Tax Levy for other taxes, or such district may file with the county clerk a separate certificate or resolution setting forth the amount of tax to be levied for such purpose (40 ILCS 5/21-110, 21-110.1).

The school board of any school district having a population of less than 500,000 inhabitants may levy a tax upon all the taxable property of the district at the value as equalized or assessed by the Department of Revenue for the purposes of professional surveys, alterations, and reconstruction for fire prevention, safety, energy conservation, disabled accessibility, school security, and specified repair purposes upon meeting certain statutory conditions (Section 17-2.11 of the School Code).

The school board of any school district may levy a tax upon all the taxable property within the district for tort immunity purposes in a sum sufficient to pay the costs of purchasing such insurance or sufficient to pay any tort judgment, settlement, or insurance imposed upon it under the Local Government and Governmental Employees Tort Immunity Act including liabilities under the Workers' Compensation Act, Occupational Diseases Act, or the Unemployment Insurance Act 745 ILCS 10/9-107 and Section 17-2.5 of the School Code).

The school board of any school district may levy, with voter approval, a tax upon the full, fair cash value as equalized or assessed by the Department of Revenue within the district for a capital improvement fund (which levy is in addition to that for building purposes) and such fund is to be levied, accumulated, and spent only in accordance with Section 17-2.3 of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, by proper resolution, may levy an annual tax upon the full, fair cash value as equalized or assessed by the Department of Revenue for special education purposes including the purposes authorized by Section 10-22.31b and Section 17-2.2a of the School Code.

The school board of any school district having a population of less than 500,000 inhabitants, with voter approval, may levy a tax annually, for summer school purposes, upon all the taxable property of the district at the value, as equalized or assessed by the Department of Revenue (Section 17-2.1 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may, by proper resolution, levy an annual tax upon the value as equalized or assessed by the Department of Revenue for a period of not more than five years for area vocational education building purposes including the purposes authorized by Section 10-22.31b of the School Code, upon the condition that there are not sufficient funds available in the operations and maintenance fund of the district to pay the cost thereof. Such tax shall not be levied without the prior approval of the State Superintendent of Education and prior approval by a majority of the electors voting upon the proposition at a general or special election (Section 17-2.4 of the School Code).

The school board of any school district having a population of less than 500,000 inhabitants may levy an annual tax not to exceed 0.05% upon the taxable property, as equalized or assessed by the Department of Revenue, for the purposes of leasing educational facilities or computer technology or both, and for temporary relocation expense (Section 17-2.2c of the School Code).

The school board of any school district, upon determining that a surplus of funds is available, shall adopt a resolution or ordinance reducing the tax levy of such district for the year for which the resolution or ordinance is adopted. The district shall certify the action to the county clerk who shall abate the levy in accordance with the provision of the ordinance (35 ILCS 200/18-20).

The Truth in Taxation Law affects all units of local government, school districts, and community colleges, including home rule units, who are authorized to levy property taxes. For the requirements of the law, refer to 35 ILCS 200/18-55 et seq.

STATE OF ILLINOIS)
)
COUNTY OF MCHENRY) SS

TRUTH IN TAXATION LAW

**CERTIFICATE OF COMPLIANCE OF
FINAL LEVY**

As the undersigned, President of the Board of Education of Woodstock Community Unit School District No. 200, McHenry County, Illinois, I hereby certify that I am President and presiding officer of the Board of Education of Woodstock Community Unit School District No. 200, McHenry County, Illinois, and, as such presiding officer, I certify that the Resolution Authorizing Final Aggregate Tax Levy, a copy of which is appended hereto, was adopted pursuant to, and in all respects compliant with, the applicable provisions of Sections 18-60 through 18-85 of the *Truth in Taxation Law* (35 ILCS 200/18-55 *et seq.*), and that:

1. The notice and hearing requirements of Sections 18-70, 18-75 and 18-80 required for an estimated aggregate levy exceeding the prior year's aggregate levy extension, including abatements prior to extension, by more than 105% were ***inapplicable***.
2. The notice and hearing requirements of Section 18-72 required for intent to amend the Board's certificate of tax levy were ***inapplicable***.
3. The notice requirement of Section 18-85 required for a final aggregate levy adopted in excess of the estimated aggregate levy was ***inapplicable***.

President, Board of Education

Date: _____

STATE OF ILLINOIS)
)
COUNTY OF MCHENRY) SS

SECRETARY’S CERTIFICATE

FINAL LEVY

I, John Parisi, the undersigned, hereby certify that I am the duly qualified and acting Secretary of the Board of Education, Woodstock Community Unit School District No. 200, McHenry County, Illinois, and that, as such official, I am the keeper of the records and files of the Board of Education of said School District.

I do further certify that the foregoing Resolution Authorizing the Final Aggregate Tax Levy for the Year 2024, including the Certificate of Tax Levy attached thereto, is the true, correct, and complete copy of said Resolution as adopted by the Board of Education of said School District at a meeting held on the 9th day of December, 2025.

IN WITNESS WHEREOF, I hereunto affix my official signature this 9th day of December, 2025.

Secretary
Board of Education
Woodstock Community Unit School District No. 200
McHenry County, State of Illinois

2025-26 BUDGET
THREE OPERATING FUNDS
EDUCATIONAL FUND, OPERATIONS & MAINTENANCE, & TRANSPORTATION FUND
(Excluding Food Service, Grants, Kids Club, Challenger Center, IMRF, SSA, & Activity Funds)

	2022-23 Total Operating Funds	2023-24 Total Operating Funds	2024-25 Total Operating Funds	Three Year Average Annual Expenditures
EXPENDITURES:				
Salaries	56,115,202	55,784,770	61,157,413	57,685,795
Employee Benefits	16,208,906	15,808,898	17,540,053	16,519,286
Purchased Services	2,602,944	2,921,534	2,623,956	2,716,145
Supplies & Materials	3,445,445	4,243,046	4,797,267	4,161,919
Utilities	2,329,825	2,162,833	2,289,393	2,260,684
Capital Outlay	1,373,800	794,399	657,321	941,840
Other	88,839	126,542	174,963	130,115
Tuition	415,000	1,207,730	1,405,924	1,009,551
TOTAL EXPENDITURES	82,579,961	83,049,752	90,646,290	85,425,334
OTHER FINANCING SOURCES				
Transfers In				
Transfers Out	4,550,000	7,450,000	14,023,337	8,674,446
TOTAL	87,129,961	90,499,752	104,669,627	94,099,780

Average annual Expenditures for prior 3 fiscal years

94,099,780

Test:

Fund balance not to exceed 2.5 Times annual average Expenditures

235,249,450

Ending Fund Balance @ 6/30/25

68,247,469

No issue