8.2 FIRST QUARTER REVIEW OF THE 2025-2026 BUDGET

A. SUBJECT

This item is included on the agenda to provide an opportunity to update the Board on the status of the 2025-2026 budget.

B. INFORMATION

In order to provide a systematic and regular review of the budget, the administration intends to report to the Board quarterly the status of the budget at the next meeting following the close of each quarter of the fiscal year. Therefore, at the October, January, April and July Board meetings an information report will be presented by the Chief Financial Officer.

The report will primarily focus on the three operating funds of educational, operations and maintenance and transportation. The report will review revenues and expenditures to-date, comparing projected and actual as well as historical. The non-operating funds will be discussed if any items of concern exist. Any problems detected or concerns for the future will be presented in the report.

C. RECOMMENDATION

The Superintendent recommends that the Chief Financial Officer present the quarterly review of the 2025-2026 budget.

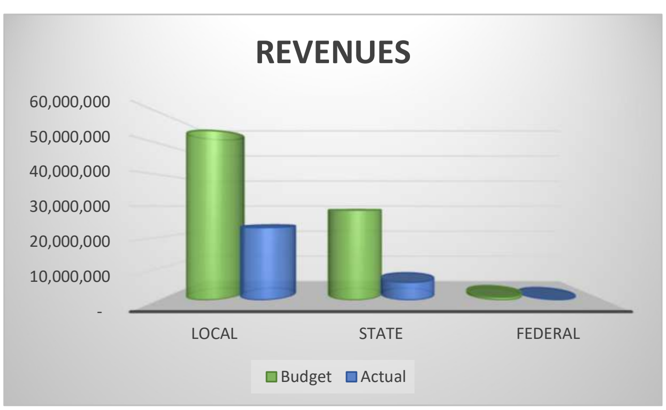
D. SUGGESTED MOTION

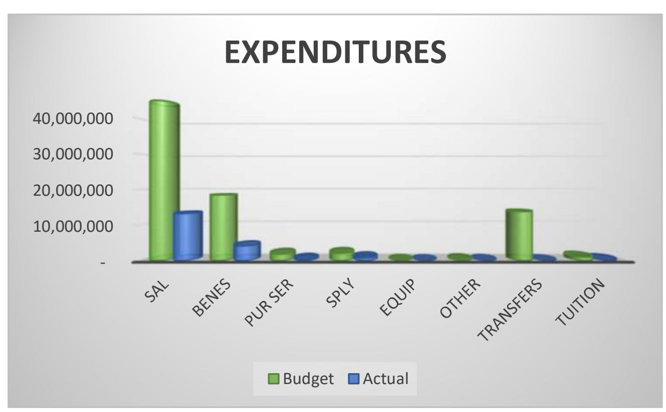
This is an information report only. No formal Board action is necessary.

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

GENERAL FUND
EDUCATIONAL FUND - 10

	2023-24		% of	2024-25		% of	2025-26		% of
	Budget	9/30 Actual	Budget	Budget	9/30 Actual	Budget	Budget	9/30 Actual	Budget
REVENUES:									
Local:									
Property Taxes	43,804,875	19,659,777	44.9%	45,973,973	20,952,638	45.6%	47,905,004	21,567,302	45.0%
CPPRT	700,000	500,396	71.5%	400,000	330,911	82.7%	300,000	223,132	74.4%
Tuition	3,130,000	200,558	6.4%	3,130,000	431,951	13.8%	3,130,000	400,976	12.8%
Interest	1,200,000	621,524	51.8%	2,000,000	612,723	30.6%	1,750,000	522,026	29.8%
Activity/Admission Fees	235,000	74,339	31.6%	241,000	67,408	28.0%	203,000	69,984	34.5%
Registration Fees	568,000	159,599	28.1%	585,500	156,088	26.7%	585,500	155,651	26.6%
Other	458,000	55,400	12.1%	446,500	73,327	16.4%	241,500	192,589	79.7%
Total Local	50,095,875	21,271,593	42.5%	52,776,973	22,625,046	42.9%	54,115,004	23,131,660	42.7%
State:									
General State Aid	23,065,000	4,791,288	20.8%	25,652,085	5,410,996	21.1%	28,197,176	5,352,808	19.0%
Categoricals	360,000	213,818	59.4%	685,292	-	0.0%	511,137	308,102	60.3%
Total State	23,425,000	5,005,106	21.4%	26,337,377	5,410,996	20.5%	28,708,313	5,660,910	19.7%
Federal:									
Grants	685,000	237,454	34.7%	773,134	263,787	34.1%	968,462	246,438	25.4%
Total Federal	685,000	237,454	34.7%	773,134	263,787	34.1%	968,462	246,438	25.4%
TOTAL REVENUES	**74,205,875**	**26,514,153**	**35.7%**	**79,887,484**	**28,299,829**	**35.4%**	**83,791,779**	**29,039,008**	**34.7%**
EXPENDITURES:									
Salaries	52,250,917	11,354,684	21.7%	56,192,770	11,994,201	21.3%	59,976,730	13,265,900	22.1%
Employee Benefits	16,668,059	3,500,708	21.0%	18,082,148	3,799,671	21.0%	18,498,499	4,214,145	22.8%
Purchased Services	1,744,085	314,166	18.0%	1,823,399	278,492	15.3%	1,946,890	427,769	22.0%
Supplies & Materials	1,852,584	738,868	39.9%	1,592,735	766,320	48.1%	2,188,024	888,972	40.6%
Capital Outlay	521,800	2,515	0.5%	521,800	144,844	27.8%	105,681	4,623	4.4%
Other	95,455	24,024	25.2%	344,955	27,922	8.1%	288,955	74,777	25.9%
Transfers	4,250,000	-	0.0%	13,023,337	-	0.0%	13,836,628	-	0.0%
Tuition	1,032,000	256,921	24.9%	1,057,000	268,082	25.4%	1,082,000	320,834	29.7%
TOTAL EXPENDITURES	**78,414,900**	**16,191,885**	**20.6%**	**92,638,144**	**17,279,532**	**18.7%**	**97,923,407**	**19,197,020**	**19.6%**
REVENUES OVER/(UNDER) EXPENDITURES	**(4,209,025)**	**10,322,268**		**(12,750,660)**	**11,020,297**		**(14,131,628)**	**9,841,988**	
BEGINNING FUND BALANCE	**56,236,693**	**56,236,693**		**61,692,397**	**61,692,397**		**57,280,049**	**57,280,049**	
ENDING FUND BALANCE	**52,027,668**	**66,558,961**		**48,941,737**	**72,712,694**		**43,148,421**	**67,122,037**	
LESS EARLY TAXES	**(23,360,954)**	**(23,360,954)**		**(23,896,623)**	**(20,952,638)**		**(25,365,004)**	**(25,365,004)**	
ADJ ENDING FUND BALANCE	**28,666,714**	**43,198,006**		**25,045,114**	**51,760,056**		**17,783,417**	**41,757,033**	



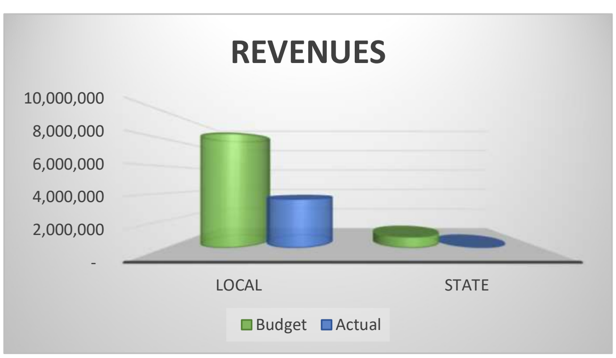


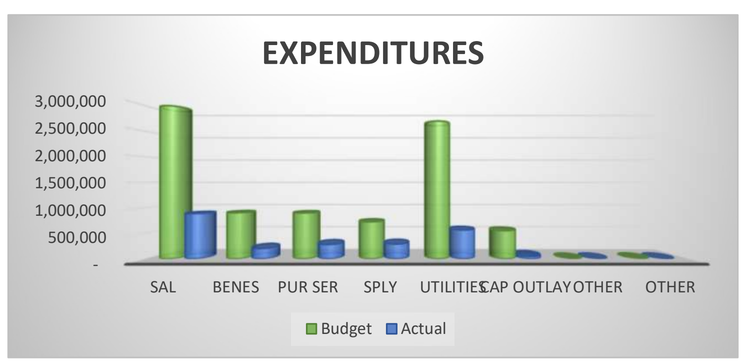
WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures

GENERAL FUND
OPERATIONS & MAINTENANCE FUND - 20

	2023-24		% of	2024-25		% of	2025-26		% of
	Budget	**9/30 Actual**	**Budget**	**Budget**	**9/30 Actual**	**Budget**	**Budget**	**9/30 Actual**	**Budget**
REVENUES:									
Local:									
Property Taxes	7,363,000	3,282,023	44.6%	7,462,500	3,387,617	45.4%	7,780,900	3,484,954	44.8%
CPPRT	550,000	-	0.0%	400,000	-	0.0%	200,000	-	0.0%
Interest	110,000	64,774	58.9%	154,000	64,647	42.0%	160,000	51,446	32.2%
Activity/Admission Fees	37,607	21,575	57.4%	47,596	15,116	31.8%	34,535	16,033	46.4%
Building Rentals	22,000	6,697	30.4%	22,000	8,734	39.7%	45,000	9,160	20.4%
Other	180,000	10,470	5.8%	180,000	48,785	27.1%	189,000	16,683	8.8%
Total Local	8,262,607	3,385,538	41.0%	8,266,096	3,524,899	42.6%	8,409,435	3,578,275	42.6%
State:									
General State Aid	700,000	-	0.0%	700,000	-	0.0%	700,000	-	0.0%
Categoricals	95,000	-	0.0%	95,000	-	0.0%	95,000	-	0.0%
Total State	795,000	-	0.0%	795,000	-	0.0%	795,000	-	0.0%
Federal:									
Grants	-	-	-	-	-	-	-	-	-
Total Federal	-	-		-	-		-	-	
TOTAL REVENUES	**9,057,607**	**3,385,538**	**37.4%**	**9,061,096**	**3,524,899**	**38.9%**	**9,204,435**	**3,578,275**	**38.9%**
EXPENDITURES:									
Salaries	3,388,958	753,270	22.2%	3,410,898	856,586	25.1%	3,424,332	885,190	25.8%
Employee Benefits	823,883	170,091	20.6%	880,523	196,841	22.4%	902,540	203,721	22.6%
Purchased Services	850,000	291,838	34.3%	922,800	266,753	28.9%	898,458	282,484	31.4%
Supplies & Materials	789,786	128,818	16.3%	754,786	206,837	27.4%	725,270	290,791	40.1%
Utilities	2,525,596	409,499	16.2%	2,517,895	487,684	19.4%	2,698,726	565,864	21.0%
Capital Outlay	677,000	41,620	6.1%	577,000	17,627	3.1%	552,725	51,903	9.4%
Transfers	3,200,000	-	0.0%	1,000,000	-	0.0%	-	-	0.0%
Other	2,384	-	0.0%	2,384	-	0.0%	2,384	-	0.0%
TOTAL EXPENDITURES	**12,257,607**	**1,795,137**	**14.6%**	**10,066,286**	**2,032,328**	**20.2%**	**9,204,435**	**2,279,954**	**24.8%**
REVENUES OVER/(UNDER) EXPENDITURES	**(3,200,000)**	**1,590,401**		**(1,005,190)**	**1,492,571**		**-**	**1,298,321**	
BEGINNING FUND BALANCE	**8,517,185**	**8,517,185**		**6,878,445**	**6,878,445**		**7,316,603**	**7,316,603**	
ENDING FUND BALANCE	**5,317,185**	**10,107,586**		**5,873,255**	**8,371,016**		**7,316,603**	**8,614,924**	
LESS EARLY TAXES	**(3,899,901)**	**(3,899,901)**		**(3,863,599)**	**(3,387,617)**		**(4,098,036)**	**(4,098,036)**	
ADJ ENDING FUND BALANCE	**1,417,284**	**6,207,685**		**2,009,656**	**4,983,399**		**3,218,567**	**4,516,888**	

321 - Garbage	73,720	16,732	22.7%	76,020	16,732	22.0%	119,500	27,713	23.2%
341/341-6 - Telephone	280,525	28,314	10.1%	270,525	28,314	10.5%	202,169	35,282	17.5%
370 - Water/Sewer	64,500	8,896	13.8%	64,500	8,896	13.8%	66,200	19,017	28.7%
465 - Gas	613,470	34,529	5.6%	613,470	34,529	5.6%	593,470	27,027	4.6%
466 - Electric	1,493,380	321,027	21.5%	1,493,380	321,027	21.5%	1,717,387	456,826	26.6%
	2,525,595	409,499	16.2%	2,517,895	409,499	16.3%	2,698,726	565,864	21.0%

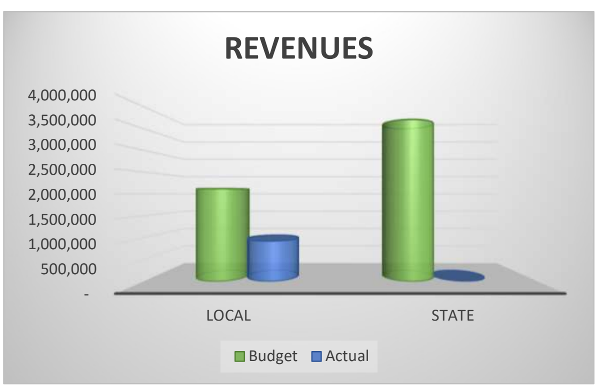


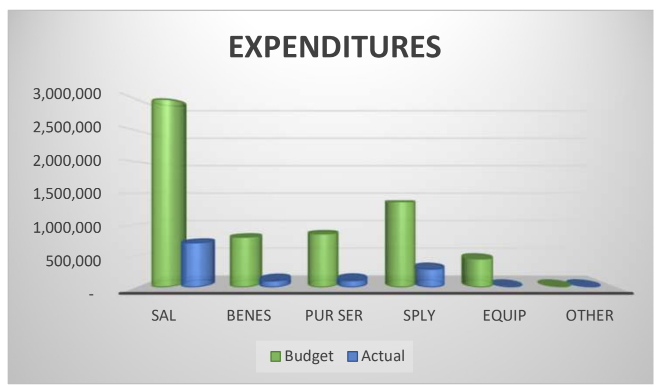


WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures

GENERAL FUND
TRANSPORTATION FUND - 40

	2023-24		% of	2024-25		% of	2025-26		% of
	Budget	9/30 Actual	Budget	Budget	9/30 Actual	Budget	Budget	9/30 Actual	Budget
REVENUES:									
Local:									
Property Taxes	1,791,000	798,328	44.6%	1,881,056	853,913	45.4%	1,961,145	878,367	44.8%
Interest	75,000	35,746	47.7%	85,000	-	0.0%	85,000	25,421	29.9%
Fees	30,000	4,038	13.5%	45,000	41,525	92.3%	45,000	20,236	45.0%
Other	30,000	17,270	57.6%	30,000	12,331	41.1%	30,000	-	0.0%
Total Local	1,926,000	855,383	44.4%	2,041,056	907,769	44.5%	2,121,145	924,024	43.6%
State:									
Categoricals	3,550,000	817,948	23.0%	3,600,861	-	0.0%	3,701,000	-	0.0%
Total State	3,550,000	817,948	23.0%	3,600,861	-	0.0%	3,701,000	-	0.0%
Federal:									
Grants	-	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**5,476,000**	**1,673,331**	**30.6%**	**5,641,917**	**907,769**	**16.1%**	**5,822,145**	**924,024**	**15.9%**
EXPENDITURES:									
Salaries	3,523,959	603,456	17.1%	3,530,687	628,670	17.8%	3,911,259	706,674	18.1%
Employee Benefits	720,440	85,891	11.9%	749,407	86,175	11.5%	796,798	100,467	12.6%
Purchased Services	782,283	81,148	10.4%	836,236	97,010	11.6%	851,000	104,264	12.3%
Supplies & Materials	1,106,000	153,438	13.9%	1,364,870	236,126	17.3%	1,365,500	288,315	21.1%
Capital Outlay	867,000	524,951	60.5%	457,361	10,297	2.3%	451,500	-	0.0%
Other	1,000	25	2.5%	1,000	98	9.8%	1,000	511	51.1%
TOTAL EXPENDITURES	**7,000,682**	**1,448,907**	**20.7%**	**6,939,561**	**1,058,376**	**15.3%**	**7,377,057**	**1,200,231**	**16.3%**
REVENUES OVER/(UNDER) EXPENDITURES	**(1,524,682)**	**224,424**		**(1,297,644)**	**(150,607)**		**(1,554,912)**	**(276,207)**	
BEGINNING FUND BALANCE	**4,522,821**	**4,522,821**		**4,575,383**	**4,575,383**		**3,650,756**	**3,650,756**	
ENDING FUND BALANCE	**2,998,139**	**4,747,245**		**3,277,739**	**4,424,776**		**2,095,844**	**3,374,549**	
LESS EARLY TAXES	**(948,623)**	**(948,623)**		**(973,894)**	**(853,913)**		**(1,032,891)**	**(1,032,891)**	
ADJ ENDING FUND BALANCE	**2,049,516**	**3,798,622**		**2,303,845**	**3,570,863**		**1,062,953**	**2,341,658**	
4641 - Diesel Fuel	700,000	86,572	12.4%	434,000	95,540	22.0%	500,000	45,250	9.1%
4640 - Gasoline				266,000	-		200,000	41,845	20.9%





COMMUNITY UNIT SCHOOL DISTRICT NO. 200
EMPLOYEE INSURANCE BENEFITS REPORTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2025

INSURANCE FUND FINANCIAL POSITION

Beginning fund balance 7/1/2025	$	4,325,350.70
Revenues to program:	$	4,121,907.54
Expenditures to program:	$	(4,542,792.20)
Ending fund balance as of 9/30/2025	$	3,904,466.04

DISTRICT 200 BUDGETED INSURANCE POSITION

2025-2026 Board budgeted expenditures for program	$	15,902,844.61
Board contributions toward premiums since 7/1/2025	$	3,372,667.03
Percent of budget paid to date 9/30/2025		21.2%

INSURANCE FUND BANK ACCOUNT CASH POSITION

BMO Harris Bank account as of 9/30/2025 statement	$	3,913,145.34
Total Amount Available in Bank Account	$	3,913,145.34