

8.1 SECOND 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

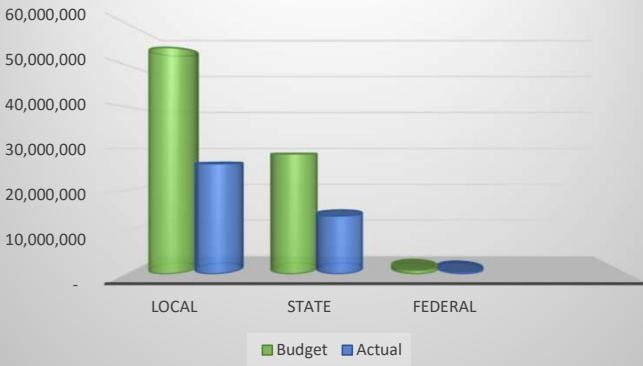
This is an information report only. No formal Board action is necessary.

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

GENERAL FUND
EDUCATIONAL FUND - 10

	2023-24		% of Budget	2024-25		% of Budget	2025-26		% of Budget	
	Budget	12/31 Actual		Budget	12/31 Actual		Budget	12/31 Actual		
REVENUES:										
Local:										
Property Taxes	43,804,875	20,851,577	47.6%	45,973,973	22,297,531	48.5%	47,905,004	22,891,457	47.8%	
CPPRT	700,000	468,418	66.9%	400,000	110,137	0.0%	300,000	576,453	192.2%	
Tuition	3,130,000	765,787	24.5%	3,130,000	1,084,820	34.7%	3,130,000	1,350,284	43.1%	
Interest	1,200,000	1,386,981	115.6%	2,000,000	1,452,173	72.6%	1,750,000	942,715	53.9%	
Activity/Admission Fees	235,000	102,521	43.6%	241,000	108,009	44.8%	203,000	111,510	54.9%	
Registration Fees	568,000	237,027	41.7%	585,500	222,622	38.0%	585,500	231,792	39.6%	
Other	458,000	90,752	19.8%	446,500	128,835	28.9%	241,500	260,491	107.9%	
Total Local	50,095,875	23,903,063	47.7%	52,776,973	25,404,127	48.1%	54,115,004	26,364,702	48.7%	
State:										
General State Aid	23,065,000	11,978,220	51.9%	25,652,085	13,135,080	51.2%	28,197,176	13,382,020	47.5%	
Categoricals	360,000	352,196	97.8%	685,292	249,817	36.5%	511,137	499,214	97.7%	
Total State	23,425,000	12,330,416	52.6%	26,337,377	13,384,897	50.8%	28,708,313	13,881,234	48.4%	
Federal:										
Rm&Brd/Medicaid	685,000	386,567	56.4%	773,134	371,319	48.0%	968,462	514,689	53.1%	
Total Federal	685,000	386,567	56.4%	773,134	371,319	48.0%	968,462	514,689	53.1%	
TOTAL REVENUES	74,205,875	36,620,046	49.3%	79,887,484	39,160,343	49.0%	83,791,779	40,760,625	48.6%	
EXPENDITURES:										
Salaries	52,250,917	24,031,549	46.0%	56,192,770	25,933,790	46.2%	59,976,730	28,328,200	47.2%	
Employee Benefits	16,668,059	7,148,219	42.9%	18,082,148	7,767,074	43.0%	18,498,499	8,549,818	46.2%	
Purchased Services	1,744,085	963,557	55.2%	1,823,399	677,900	37.2%	1,946,890	765,534	39.3%	
Supplies & Materials	1,852,584	1,658,715	89.5%	1,592,735	1,107,543	69.5%	2,188,024	1,234,348	56.4%	
Capital Outlay	521,800	15,357	2.9%	521,800	103,842	19.9%	105,681	4,623	4.4%	
Other	95,455	42,251	44.3%	344,955	109,617	31.8%	288,955	192,253	66.5%	
Transfers	4,250,000	4,250,000	100.0%	13,023,337	0.0%	13,836,628	0.0%	1,082,000	743,964	68.8%
Tuition	1,032,000	541,113	52.4%	1,057,000	631,410	59.7%	97,923,407	39,818,739	40.7%	
TOTAL EXPENDITURES	78,414,900	38,650,762	49.3%	92,638,144	36,331,176	39.2%				
REVENUES OVER/(UNDER)				(12,750,660)	2,829,167		(14,131,628)	941,886		
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	54,205,976		48,941,737	64,521,564		43,148,421	58,221,935		
LESS EARLY TAXES	(23,360,954)	(23,360,954)		(23,896,623)	(23,896,623)		(25,365,004)	(25,365,004)		
ADJ ENDING FUND BALANCE	28,666,714	30,845,022		25,045,114	40,624,941		17,783,417	32,856,931		

REVENUES



EXPENDITURES



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

GENERAL FUND
OPERATIONS & MAINTENANCE FUND - 20

	2023-24		% of Budget	2024-25		% of Budget	2025-26		% of Budget
	Budget	12/31 Actual		Budget	12/31 Actual		Budget	12/31 Actual	
REVENUES:									
Local:									
Property Taxes	7,363,000	3,480,983	47.3%	7,462,500	3,605,059	48.3%	7,780,900	3,698,888	47.5%
CPPRT	550,000		0.0%	400,000	0	0.0%	200,000		0.0%
Interest	110,000	144,407	131.3%	154,000	127,406	82.7%	160,000	101,466	63.4%
Parking Fees	37,607	23,798	63.3%	47,596	16,891	35.5%	34,535	18,271	52.9%
Building Rentals	22,000	10,901	49.5%	22,000	18,835	85.6%	45,000	15,734	35.0%
Other	180,000	53,126	29.5%	180,000	134,114	74.5%	189,000	38,900	20.6%
Total Local	8,262,607	3,713,214	44.9%	8,266,096	3,902,305	47.2%	8,409,435	3,873,257	46.1%
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	3,713,214	41.0%	9,061,096	3,902,305	43.1%	9,204,435	3,873,257	42.1%
EXPENDITURES:									
Salaries	3,388,958	1,493,509	44.1%	3,410,898	1,659,866	48.7%	3,424,332	1,721,753	50.3%
Employee Benefits	823,883	346,219	42.0%	880,523	387,557	44.0%	902,540	409,415	45.4%
Purchased Services	850,000	449,275	52.9%	922,800	410,396	44.5%	898,458	439,659	48.9%
Supplies & Materials	789,786	318,534	40.3%	754,786	401,868	53.2%	725,270	493,265	68.0%
Utilities	2,525,596	928,889	36.8%	2,517,895	984,235	39.1%	2,698,726	1,124,801	41.7%
Capital Outlay	677,000	41,620	6.1%	577,000	99,291	17.2%	552,725	88,512	16.0%
Transfers	3,200,000			1,000,000	0	0.0%	2,384		0.0%
Other	2,384		0.0%	2,384	130	5.5%	2,384		0.0%
TOTAL EXPENDITURES	12,257,607	3,578,046	29.2%	10,066,286	3,943,343	39.2%	9,204,435	4,277,405	46.5%
REVENUES OVER/(UNDER)									
EXPENDITURES	(3,200,000)	135,168		(1,005,190)	(41,038)		-	(404,148)	
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	8,652,353		5,873,255	6,837,407		7,316,603	6,912,455	
LESS EARLY TAXES	(3,899,901)	(3,899,901)		(3,863,599)	(3,863,599)		(4,098,036)	(4,098,036)	
ADJ ENDING FUND BALANCE	1,417,284	4,752,452		2,009,656	2,973,808		3,218,567	2,814,419	
321 Garage	73,720	36,229	49.1%	76,020	54,107	71.2%	119,500	52,515	43.9%
341/341 6 Telephone	280,525	50,223	17.9%	270,525	62,254	23.0%	202,169	70,866	35.1%
370 Water/Sewer	64,500	22,563	35.0%	64,500	28,914	44.8%	66,200	41,771	63.1%
465 Gas	613,470	142,802	23.3%	613,470	142,805	23.3%	593,470	97,670	16.5%
466 Electric	1,493,380	677,073	45.3%	1,493,380	696,155	46.6%	1,717,387	861,979	50.2%
	2,525,595	928,889	36.8%	2,517,895	984,235	39.1%	2,698,726	1,124,801	41.7%

REVENUES



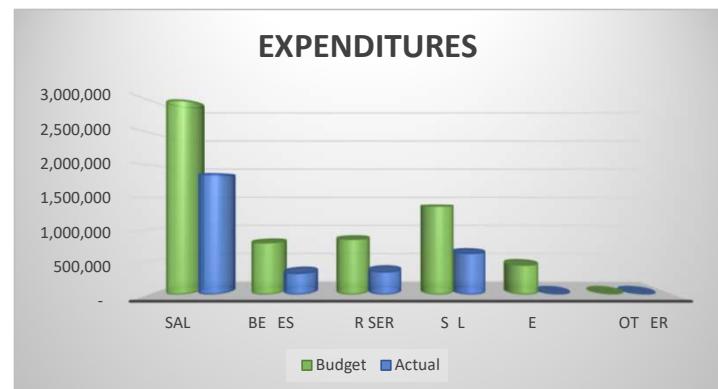
EXPENDITURES



OODSTOC COMMUNITY UNIT SC OOL DISTRICT NO. 200
Co arat e State e t of Re e ue E e d ture

GENERAL FUND
TRANSPORTATION FUND - 40

	2023-24		% of Budget	2024-25		% of Budget	2025-26		% of Budget
	Budget	12/31 Actual		Budget	12/31 Actual		Budget	12/31 Actual	
REVENUES:									
Local:									
Property Taxes	1,791,000	846,724	47.3%	1,881,056	908,724	48.3%	1,961,145	932,288	47.5%
Interest	75,000	73,632	98.2%	85,000	76,371	-	85,000	45,668	53.7%
Field Trips/Grants	30,000	4,038	13.5%	45,000	0	0.0%	45,000	25,764	57.3%
Fee Busing	30,000	22,598	75.3%	30,000	15,445	51.5%	30,000	-	0.0%
Total Local	1,926,000	946,992	49.2%	2,041,056	1,000,540	49.0%	2,121,145	1,003,720	47.3%
State:									
Categoricals	3,550,000	1,788,750	50.4%	3,600,861	963,790	26.8%	3,701,000	971,078	26.2%
Total State	3,550,000	1,788,750	50.4%	3,600,861	963,790	26.8%	3,701,000	971,078	26.2%
Federal:									
Grants	-	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,476,000	2,735,742	50.0%	5,641,917	1,964,330	34.8%	5,822,145	1,974,798	33.9%
EXPENDITURES:									
Salaries	3,523,959	1,667,519	47.3%	3,530,687	1,707,875	48.4%	3,911,259	1,861,179	47.6%
Employee Benefits	720,440	277,642	38.5%	749,407	286,265	38.2%	796,798	324,396	40.7%
Purchased Services	782,283	255,519	32.7%	836,236	261,774	31.3%	851,000	347,246	40.8%
Supplies & Materials	1,106,000	451,231	40.8%	1,364,870	504,177	36.9%	1,365,500	634,498	46.5%
Capital Outlay	867,000	749,930	86.5%	457,361	120,044	26.2%	451,500	0	0.0%
Other	1,000	85	8.5%	1,000	370	37.0%	1,000	744	74.4%
TOTAL EXPENDITURES	7,000,682	3,401,925	48.6%	6,939,561	2,880,505	41.5%	7,377,057	3,168,063	42.9%
REVENUES OVER/(UNDER)									
EXPENDITURES	(1,524,682)	(666,183)		(1,297,644)	(916,175)		(1,554,912)	(1,193,265)	
BEGINNING FUND BALANCE	4,522,821	4,522,821		4,575,383	4,575,383		3,650,706	3,650,706	
ENDING FUND BALANCE	2,998,139	3,856,638		3,277,739	3,659,208		2,095,794	2,457,441	
LESS EARLY TAXES	(948,623)	(948,623)		(973,894)	(973,894)		(1,032,891)	(1,032,891)	
ADJ ENDING FUND BALANCE	2,049,516	2,908,015		2,303,845	2,685,314		1,062,903	1,424,550	
464 - Diesel Fuel	700,000	285,716	40.8%	434,000	109,024	25.1%	500,000	163,574	32.7%
4640 - Gasoline				266,000	141,203	53.1%	200,000	108,742	54.4%



**COMMUNITY UNIT SCHOOL DISTRICT NO. 200
EMPLOYEE INSURANCE BENEFITS REPORTS
FOR THE PERIOD ENDING DECEMBER 31, 2025**

INSURANCE FUND FINANCIAL POSITION

Beginning fund balance 7/1/2025	\$	4,325,350.70
Revenues to program:	\$	8,854,095.12
Expenditures to program:	\$	(9,540,551.57)
Ending fund balance as of 12/31/2025	<u>\$</u>	<u>3,638,894.25</u>

DISTRICT 200 BUDGETED INSURANCE POSITION

2025-2026 Board budgeted expenditures for program	\$	15,902,844.61
Board contributions toward premiums since 7/1/2025	\$	7,264,357.26
Percent of budget paid to date 12/31/2025		45.7%

INSURANCE FUND BANK ACCOUNT CASH POSITION

BMO Harris Bank account as of 12/31/2025 statement	\$	3,638,894.25
Total Amount Available in Bank Account	<u>\$</u>	<u>3,638,894.25</u>
