

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

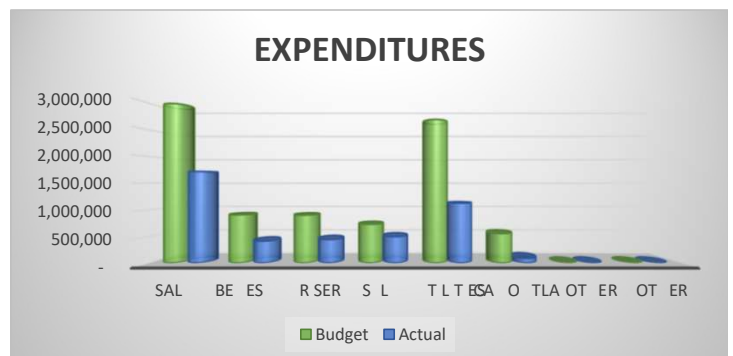
	2023-24			% of Budget	2024-25			% of Budget	2025-26			% of Budget
	Budget	12/31 Actual			Budget	12/31 Actual			Budget	12/31 Actual		
REVENUES:												
Local:												
Property Taxes	43,804,875	20,851,577		47.6%	45,973,973	22,297,531		48.5%	47,905,004	22,891,457		47.8%
CPPRT	700,000	468,418		66.9%	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%
Tuition	1,032,000	541,113		52.4%	1,057,000	631,410		59.7%	1,082,000	743,964		68.8%
TOTAL EXPENDITURES	78,414,900	38,650,762		49.3%	92,638,144	36,331,176		39.2%	97,923,407	39,818,739		40.7%
REVENUES OVER/(UNDER) EXPENDITURES	(4,209,025)	(2,030,717)			(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		



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%
Par ing 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%
ilities	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			0.0%	1,000,000	0		0.0%				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 Gar age	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%



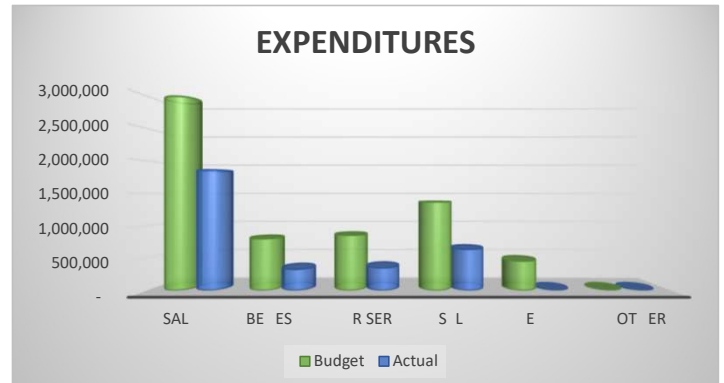
OODSTOC COMMUNITY UNIT SC OOL DISTRICT NO. 200
Co arat e State e t of Re e ue E e d ture

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%
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%
4640 - Gasoline

434,000 109,024 25.1%
266,000 141,203 53.1%
500,000 163,574 32.7%
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>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>3,638,894.25</u>
