7.1 FOURTH 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.

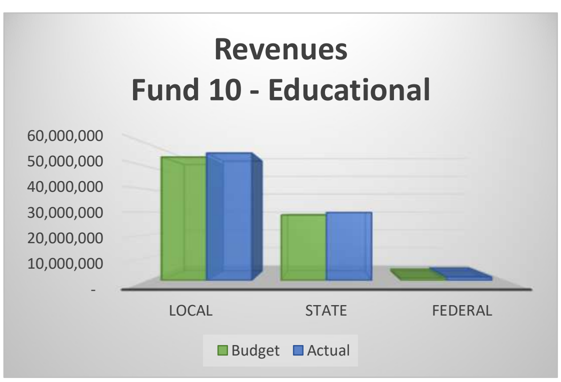
D. SUGGESTED MOTION

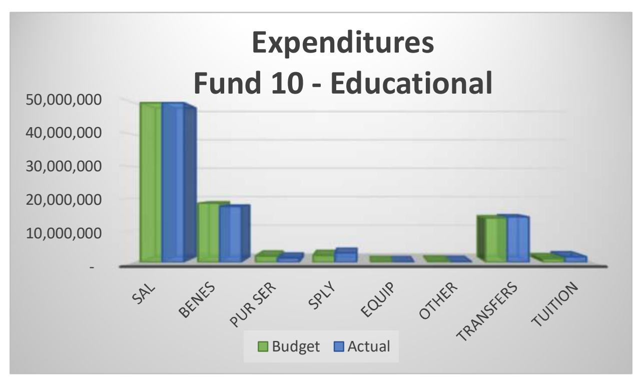
This is an information report only. No formal Board action is necessary.

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	**6/30/2024**	**Budget**	**Budget**	**6/30/2025**	**Budget**	**Budget**	**6/30/2026**	**Budget**
REVENUES:									
Local:									
Property Taxes	43,804,875	44,748,201	102.2%	45,973,973	47,662,535	103.7%	47,905,004	48,863,996	102.0%
CPPRT	700,000	300,003	-	400,000	192,705	48.2%	300,000	666,637	222.2%
Tuition	3,130,000	2,060,482	65.8%	3,130,000	2,595,020	82.9%	3,130,000	3,425,088	109.4%
Interest	1,200,000	2,464,013	205.3%	2,000,000	2,367,283	118.4%	1,750,000	1,669,139	95.4%
Activity/Admission Fees	235,000	222,311	94.6%	241,000	202,524	84.0%	203,000	212,874	104.9%
Registration Fees	568,000	734,216	129.3%	585,500	667,424	114.0%	585,500	667,376	114.0%
Other	458,000	455,978	99.6%	446,500	233,253	52.2%	241,500	349,863	144.9%
Total Local	50,095,875	50,985,204	101.8%	52,776,973	53,920,744	102.2%	54,115,004	55,854,974	103.2%
State:									
General State Aid	23,065,000	25,665,954	111.3%	25,652,085	28,210,970	110.0%	28,197,176	28,754,163	102.0%
Categoricals	360,000	730,088	202.8%	685,292	518,131	75.6%	511,137	979,524	191.6%
Total State	23,425,000	26,396,042	112.7%	26,337,377	28,729,101	109.1%	28,708,313	29,733,687	103.6%
Federal:									
Medicaid/Rm&Bd	685,000	1,387,879	202.6%	773,134	1,719,159	222.4%	968,462	1,497,129	154.6%
Total Federal	685,000	1,387,879	202.6%	773,134	1,719,159	222.4%	968,462	1,497,129	154.6%
TOTAL REVENUES	**74,205,875**	**78,769,125**	**106.1%**	**79,887,484**	**84,369,003**	**105.6%**	**83,791,779**	**87,085,790**	**103.9%**
EXPENDITURES:									
Salaries	52,250,917	49,140,264	94.0%	56,192,770	54,114,926	96.3%	59,976,730	58,185,935	97.0%
Employee Benefits	16,668,059	14,465,902	86.8%	18,082,148	16,061,982	88.8%	18,498,499	17,457,426	94.4%
Purchased Services	1,744,085	1,573,130	90.2%	1,823,399	1,231,517	67.5%	1,946,890	1,315,486	67.6%
Supplies & Materials	1,852,584	2,461,917	132.9%	1,592,735	2,569,461	161.3%	2,188,024	2,915,144	133.2%
Capital Outlay	521,800	54,366	10.4%	521,800	124,453	23.9%	105,681	70,300	66.5%
Other	95,455	78,789	82.5%	344,955	168,430	48.8%	288,955	170,479	59.0%
Transfers	4,250,000	4,331,322	101.9%	13,023,337	13,104,660	100.6%	13,836,628	14,172,950	102.4%
Tuition	1,032,000	1,207,730	117.0%	1,057,000	1,405,924	133.0%	1,082,000	1,723,237	159.3%
TOTAL EXPENDITURES	**78,414,900**	**73,313,420**	**93.5%**	**92,638,144**	**88,781,353**	**95.8%**	**97,923,407**	**96,010,956**	**98.0%**
REVENUES OVER/(UNDER) EXPENDITURES	**(4,209,025)**	**5,455,705**		**(12,750,660)**	**(4,412,350)**		**(14,131,628)**	**(8,925,167)**	
BEGINNING FUND BALANCE	**56,236,693**	**56,236,693**		**61,692,398**	**61,692,398**		**57,280,049**	**57,280,049**	
ENDING FUND BALANCE	**52,027,668**	**61,692,398**		**48,941,738**	**57,280,049**		**43,148,421**	**48,354,882**	
LESS EARLY TAXES	**(23,896,624)**	**(23,896,624)**		**(25,365,004)**	**(25,365,004)**		**(25,972,539)**	**(25,972,539)**	
ADJ ENDING FUND BAL	**28,131,044**	**37,795,774**		**23,576,734**	**31,915,045**		**17,175,881**	**22,382,343**	

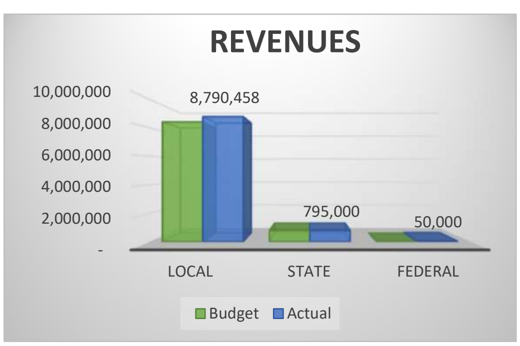


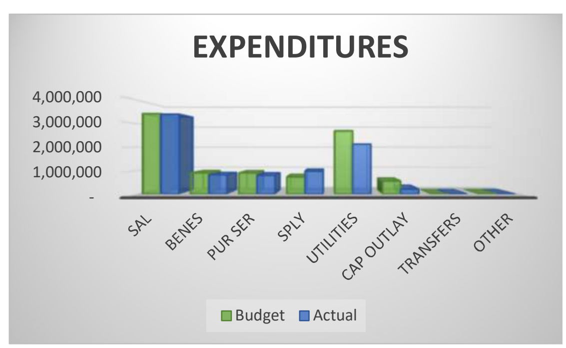


WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures

GENERAL FUND
OPERATIONS & MAINTENANCE FUND - 20

	2023-24		% of	2024-25		% of	2025-26		% of
	Budget	6/30/2024	Budget	Budget	6/30/2025	Budget	Budget	6/30/2026	Budget
REVENUES:									
Local:									
Property Taxes	7,363,000	7,344,582	99.7%	7,462,500	7,703,094	103.2%	7,780,900	8,268,664	106.3%
CPPRT	550,000	513,173	93.3%	400,000	400,000	100.0%	200,000	200,000	100.0%
Interest	110,000	270,270	245.7%	154,000	199,166	129.3%	160,000	166,651	104.2%
Activity/Admission Fees	37,607	31,417	83.5%	47,596	22,891	48.1%	34,535	23,393	67.7%
Building Rentals	22,000	35,467	161.2%	22,000	44,274	201.2%	45,000	38,452	85.4%
Other	180,000	111,674	62.0%	180,000	336,582	187.0%	189,000	93,299	49.4%
Total Local	8,262,607	8,306,583	100.5%	8,266,096	8,706,007	105.3%	8,409,435	8,790,458	104.5%
State:									
General State Aid	700,000	700,000	100.0%	700,000	700,000	100.0%	700,000	700,000	100.0%
Categoricals	95,000	95,000	100.0%	95,000	95,000	100.0%	95,000	95,000	100.0%
Total State	795,000	795,000	100.0%	795,000	795,000	100.0%	795,000	795,000	100.0%
Grants					50,000			50,000	
Total Grants	-	-	-	-	50,000	-	-	50,000	-
TOTAL REVENUES	**9,057,607**	**9,101,583**	**100.5%**	**9,061,096**	**9,551,007**	**105.4%**	**9,204,435**	**9,635,458**	**104.7%**
EXPENDITURES:									
Salaries	3,388,959	3,018,422	89.1%	3,410,898	3,298,423	96.7%	3,424,332	3,404,276	99.4%
Employee Benefits	823,883	704,575	85.5%	880,523	779,493	88.5%	902,540	812,174	90.0%
Purchased Services	850,000	692,930	81.5%	922,800	692,009	75.0%	898,458	796,371	88.6%
Supplies & Materials	789,786	745,635	94.4%	754,786	794,687	105.3%	725,270	969,206	133.6%
Utilities	2,525,595	2,162,833	85.6%	2,517,895	2,289,393	90.9%	2,698,726	2,126,644	78.8%
Capital Outlay	677,000	215,082	31.8%	577,000	258,465	44.8%	552,725	210,782	38.1%
Transfers	3,200,000	3,200,000	100.0%	1,000,000	1,000,000	100.0%	-		0.0%
Other	2,384	847	35.5%	2,384	379	15.9%	2,384	188	7.9%
TOTAL EXPENDITURES	**12,257,607**	**10,740,324**	**87.6%**	**10,066,286**	**9,112,849**	**90.5%**	**9,204,435**	**8,319,641**	**90.4%**
REVENUES OVER/(UNDER) EXPENDITURES	**(3,200,000)**	**(1,638,741)**		**(1,005,190)**	**438,158**		**-**	**1,315,817**	
BEGINNING FUND BALANCE	**8,517,185**	**8,517,185**		**6,878,444**	**6,878,444**		**7,316,602**	**7,316,602**	
ENDING FUND BALANCE	**5,317,185**	**6,878,444**		**5,873,254**	**7,316,602**		**7,316,602**	**8,632,419**	
LESS EARLY TAXES	**(3,863,599)**	**(3,899,901)**		**(4,098,036)**	**(4,098,036)**		**(4,569,776)**	**(4,569,776)**	
ADJ ENDING FUND BAL	**1,453,586**	**2,978,543**		**1,775,218**	**3,218,566**		**2,746,826**	**4,062,643**	
321 Garbage	73,720	75,223	102.0%	76,020	94,703	124.6%	119,500	91,595	76.6%
341 Telephone	280,525	127,148	45.3%	270,525	155,141	57.3%	202,169	151,020	74.7%
370 Water/Sew	64,500	50,799	78.8%	64,500	64,637	100.2%	66,200	78,389	118.4%
465 Gas	613,470	516,297	84.2%	613,470	529,538	86.3%	593,470	480,278	80.9%
466 Electricity	1,493,380	1,393,366	93.3%	1,493,380	1,445,374	96.8%	1,717,387	1,325,362	77.2%
	2,525,595	2,162,833	85.6%	2,517,895	2,289,393	90.9%	2,698,726	2,126,645	78.8%
322 Snow Removal	81,900	80,857	98.7%	81,900	89,851	109.7%	116,795	126,357	108.2%

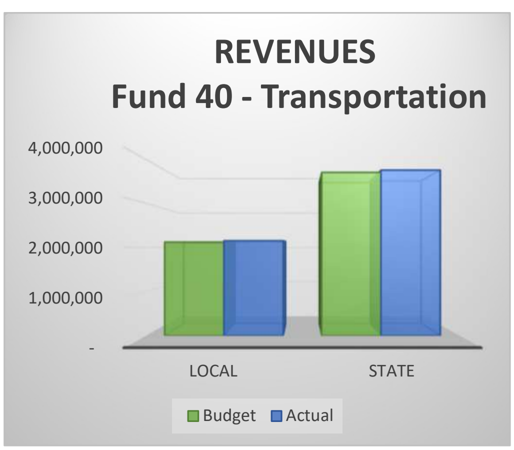


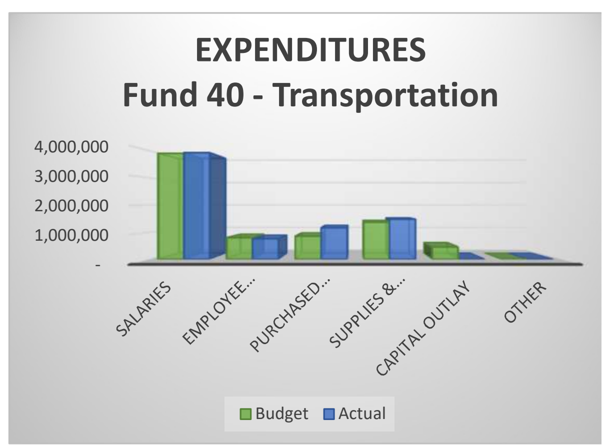


WOODSTOCK COMMUNITY UNIT SCHOOL DISTRICT NO. 200
Comparative Statement of Revenue & Expenditures

GENERAL FUND
TRANSPORTATION FUND - 40

	2023-24		% of	2024-25		% of	2025-26		% of
	Budget	6/30/2024	Budget	Budget	6/30/2025	Budget	Budget	6/30/2025	Budget
REVENUES:									
Local:									
Property Taxes	1,791,000	1,820,618	101.7%	1,881,056	1,941,615	103.2%	1,961,145	1,984,122	101.2%
Interest	75,000	142,351	189.8%	85,000	124,122	146.0%	85,000	65,945	77.6%
Fees	30,000	4,038	13.5%	45,000	47,528	105.6%	45,000	104,325	231.8%
Other	30,000	32,207	107.4%	30,000	-	0.0%	30,000	-	0.0%
Total Local	1,926,000	1,999,214	103.8%	2,041,056	2,113,265	103.5%	2,121,145	2,154,392	101.6%
State:									
Categoricals	3,550,000	4,499,355	126.7%	3,600,861	3,744,902	104.0%	3,701,000	3,751,329	101.4%
Total State	3,550,000	4,499,355	126.7%	3,600,861	3,744,902	104.0%	3,701,000	3,751,329	101.4%
Federal:									
Grants	-	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	**5,476,000**	**6,498,569**	**118.7%**	**5,641,917**	**5,858,167**	**103.8%**	**5,822,145**	**5,905,721**	**101.4%**
EXPENDITURES:									
Salaries	3,523,959	3,544,342	100.6%	3,530,687	3,744,067	106.0%	3,911,259	3,931,833	100.5%
Employee Benefits	720,440	638,841	88.7%	749,407	695,578	92.8%	796,798	755,836	94.9%
Purchased Services	782,283	655,474	83.8%	836,236	629,412	75.3%	851,000	1,159,772	136.3%
Supplies & Materials	1,106,000	1,081,642	97.8%	1,364,870	1,438,409	105.4%	1,365,500	1,474,680	108.0%
Capital Outlay	867,000	524,951	60.5%	457,361	274,403	60.0%	451,500	6,398	1.4%
Other	1,000	757	75.7%	1,000	976	97.6%	1,000	1,595	159.5%
TOTAL EXPENDITURES	**7,000,682**	**6,446,007**	**92.1%**	**6,939,561**	**6,782,844**	**97.7%**	**7,377,057**	**7,330,115**	**99.4%**
REVENUES OVER/(UNDER) EXPENDITURES	**(1,524,682)**	**52,562**		**(1,297,644)**	**(924,678)**		**(1,554,912)**	**(1,424,394)**	
BEGINNING FUND BALANCE	**4,522,823**	**4,522,823**		**4,575,385**	**4,575,385**		**3,650,707**	**3,650,707**	
ENDING FUND BALANCE	**2,998,141**	**4,575,385**		**3,277,741**	**3,650,707**		**2,095,795**	**2,226,313**	
LESS EARLY TAXES	**(973,894)**	**(973,894)**		**(1,032,891)**	**(1,032,891)**		**(1,051,835)**	**(1,051,835)**	
ADJ ENDING FUND BAL	**2,024,247**	**3,601,491**		**2,244,850**	**2,617,816**		**1,043,960**	**1,174,478**	
464 - Diesel Fuel	700,000	541,409	77.3%	434,000	436,540	100.6%	500,000	373,384	74.7%
4640 - Gasoline				266,000	122,514	46.1%	200,000	226,944	113.5%





COMMUNITY UNIT SCHOOL DISTRICT NO. 200
EMPLOYEE INSURANCE BENEFITS REPORTS
FOR THE PERIOD ENDING JUNE 30, 2026

INSURANCE FUND FINANCIAL POSITION

Beginning fund balance 7/1/2025	$	4,325,350.70
Revenues to program:	$	18,426,457.35
Expenditures to program:	$	(19,282,334.08)
Ending fund balance as of 6/30/2026	$	3,469,473.97

DISTRICT 200 BUDGETED INSURANCE POSITION

2025-2026 Board budgeted expenditures for program	$	15,902,844.61
Board contributions toward premiums since 7/1/2025	$	15,133,093.00
Percent of budget paid to date 6/30/2026		95.2%

INSURANCE FUND BANK ACCOUNT CASH POSITION

BMO Harris Bank account as of 6/30/2026 statement	$	3,469,473.97
Total Amount Available in Bank Account	$	3,469,473.97