

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89  
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES  
Period Ending December 31, 2024**

**EDUCATION FUND**

	Current Year		YTD Actual		Variance - Dollar		% of Budget		Prior Year		\$ Variance -PY		Prior Year %	
	Budget		Actual		Budget to Actual	Budget to Actual	Rec'd/Spent	Budget	Actual	Budget to Actual	Budget to Actual	Rec'd/Spent	of Budget	of Budget
<b>Revenues</b>														
Local	29,847,286	14,235,027	(15,612,259)	48%	28,350,244	13,382,690	(14,967,554)	47%						
State	2,276,738	1,101,891	(1,174,847)	48%	2,251,166	1,042,636	(1,208,530)	46%						
Federal	1,418,009	1,163,686	(254,323)	82%	1,511,303	852,397	(658,906)	56%						
Transfers In	-	-	-	0%	-	-	-	0%						
<b>Total Revenues</b>	<b>33,542,033</b>	<b>16,500,604</b>	<b>(17,041,429)</b>	<b>49%</b>	<b>32,112,713</b>	<b>15,277,723</b>	<b>(16,834,990)</b>	<b>48%</b>						
<b>Expenditures</b>														
Salaries	22,149,233	9,645,868	12,503,365	44%	21,456,394	9,286,312	12,170,082	43%						
Benefits	4,877,098	2,095,953	2,781,145	43%	4,694,973	2,016,689	2,678,284	43%						
Purchased Services	1,092,075	449,029	643,046	41%	1,236,521	419,173	817,348	34%						
Supplies	1,922,997	893,900	1,029,097	46%	1,978,939	1,012,173	966,766	51%						
Capital Outlay	57,000	18,882	38,118	33%	59,245	7,503	51,742	13%						
Tuition/Dues & Fees	2,794,000	838,586	1,955,414	30%	2,386,433	1,101,926	1,284,507	46%						
Non-Cap Equipment	42,440	6,680	35,760	16%	51,985	4,100	47,885	8%						
Termination Benefits	9,940	9,940	-	100%	39,600	38,442	1,158	100%						
Transfers out	160,767	110,767	50,000	69%	110,767	110,767	-	100%						
<b>Total Expenditures</b>	<b>33,105,550</b>	<b>14,069,605</b>	<b>19,035,945</b>	<b>42%</b>	<b>32,014,857</b>	<b>13,997,085</b>	<b>18,017,772</b>	<b>44%</b>						

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89  
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES  
Period Ending December 31, 2024**

**Operations & Maintenance**

	Current Year Budget	YTD Actual	Dollar Variance -		% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Budget to Spent					
<b>Revenues</b>									
Local	3,773,583	1,711,146	(2,062,437)		45%	3,489,653	1,528,386	(1,961,267)	44%
State Revenue	-	-	-		0%	-	-	-	0%
Transfers In	-	-	-		0%	-	-	-	0%
<b>Total Revenues</b>	<b>3,773,583</b>	<b>1,711,146</b>	<b>(2,062,437)</b>		<b>45%</b>	<b>3,489,653</b>	<b>1,528,386</b>	<b>(1,961,267)</b>	<b>44%</b>
<b>Expenditures</b>									
Salaries	362,629	196,177	166,452		54%	341,824	192,107	149,717	56%
Benefits	78,817	43,273	35,544		55%	73,050	38,796	34,254	53%
Purchased Services	1,606,560	714,071	892,489		44%	1,584,470	845,803	738,667	53%
Supplies	871,240	366,526	504,714		42%	828,260	263,952	564,308	32%
Capital Outlay	648,076	20,821	627,255		3%	170,000	74,234	95,766	44%
Contingency	20,000	-	20,000		0%	30,000	-	30,000	0%
Non-Cap Equipment	29,000	21,702	7,298		0%	20,000	14,142	5,858	0%
Transfers out	-	-	-		0%	-	-	-	0%
<b>Total Expenditures</b>	<b>3,616,322</b>	<b>1,362,570</b>	<b>2,253,752</b>		<b>38%</b>	<b>3,047,604</b>	<b>1,429,034</b>	<b>1,618,570</b>	<b>47%</b>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89**  
**BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES**  
**Period Ending December 31, 2024**

	Transportation											
	Current Year		YTD Actual		Variance - Dollar		% of Budget		Prior Year		Prior Year % of Budget Rec'd/Spent	
	Budget	-	Actual	-	Actual	Budget	Spent	Budget	Actual	Actual		
<b>Revenues</b>												
Local	1,918,826		843,288		(1,075,538)		44%	2,015,410	968,836	(1,046,574)		48%
State	1,200,000		295,411		(904,589)		25%	1,179,547	513,489	(666,058)		44%
Transfers In	-		-		-		0%	-	-	-		0%
<b>Total Revenues</b>	<b>3,118,826</b>		<b>1,138,699</b>		<b>(1,980,127)</b>		<b>37%</b>	<b>3,194,957</b>	<b>1,482,325</b>	<b>(1,712,632)</b>		<b>46%</b>
<b>Expenditures</b>												
Salaries	151,365		63,332		88,033		42%	137,967	64,028	73,939		46%
Benefits	63,628		26,871		36,757		42%	68,972	26,314	42,658		38%
Purchased Services	2,623,190		1,287,938		1,335,252		49%	2,261,580	519,420	1,742,160		23%
Supplies	40,000		-		40,000		0%	40,000	9,828	30,172		0%
Non-Cap Equipment	-		-		-		0%	-	-	-		0%
Transfers out	-		-		-		0%	-	-	-		0%
<b>Total Expenditures</b>	<b>2,878,183</b>		<b>1,378,141</b>		<b>1,500,042</b>		<b>48%</b>	<b>2,508,519</b>	<b>619,590</b>	<b>1,888,929</b>		<b>25%</b>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89**  
**BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES**  
**Period Ending December 31, 2024**

IMRF

	Current Year Budget	YTD Actual	Dollar Variance -		% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Prior Year Budget					
<u>Revenues</u>									
Local	906,386	421,938	(484,448)	47%	851,272	397,370	(453,902)	47%	
<u>Expenditures</u>									
Benefits	839,702	405,823	433,879	48%	810,688	364,734	445,954	45%	

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89**  
**BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES**  
**Period Ending December 31, 2024**

Working Cash

	Current Year Budget	YTD Actual	Dollar Variance -		% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Prior Year Budget					
<u>Revenue</u>									
Local	3,822	1,871	(1,951)	49%	3,689	1,356	(2,333)	37%	
<u>Expenditures</u>									
Transfers Out	-	-	-	0%	-	-	-	0%	

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89**  
**BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES**  
**Period Ending December 31, 2024**

	Current Year Budget	YTD Actual	Dollar Variance -		Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget Rec'd/Spent	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	% of Budget Rec'd/Spent	Budget	Actual						
Revenue												
Local	207,670	99,169	(108,501)	48%	201,279	96,291	96,291	48%		(104,988)	48%	
Transfers In	50,000	-	(50,000)	0%	50,000	-	-	0%		(50,000)	0%	
<b>Total Revenues</b>	<b>257,670</b>	<b>99,169</b>	<b>(158,501)</b>	<b>38%</b>	<b>251,279</b>	<b>96,291</b>	<b>96,291</b>	<b>38%</b>		<b>(154,988)</b>	<b>48%</b>	
Expenditures												
Purchased Services	210,445	210,445	-	100%	228,997	228,997	228,997	100%		-	100%	

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89**  
**TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES**  
**Period Ending December 31, 2024**  
 (Ed, O&M, Trans, IMRF, Working Cash, Tort)

	Current Year		Dollar Variance -		% of Budget		Prior Year		\$ Variance -PY		Prior Year % of Budget
	Budget	YTD Actual	Budget to Actual	Rec'd/Spent	Rec'd/Spent	Budget	Actual	Budget to PY	Actual		
<b>REVENUES</b>											
Local	36,657,573	17,312,439	(19,345,134)	47%	34,911,547	16,374,929	(18,536,618)	47%			
State	3,476,738	1,397,302	(2,079,436)	40%	3,430,713	1,556,125	(1,874,588)	45%			
Federal	1,418,009	1,163,686	(254,323)	82%	1,511,303	852,397	(658,906)	56%			
Transfers in	50,000	-	(100,000)	0%	50,000	-	(50,000)	0%			
<b>Total Revenue</b>	<b>41,602,320</b>	<b>19,873,427</b>	<b>(21,728,893)</b>	<b>48%</b>	<b>39,903,563</b>	<b>18,783,451</b>	<b>(21,120,112)</b>	<b>47%</b>			
<b>EXPENDITURES</b>											
Salaries	22,663,227	9,905,377	12,757,850	44%	21,936,185	9,542,447	12,393,738	44%			
Benefits	5,859,245	2,571,920	3,287,325	44%	5,647,683	2,446,533	3,201,150	43%			
Purchased Services	5,532,270	2,661,483	2,870,787	48%	5,311,568	2,013,393	3,298,175	38%			
Supplies	2,834,237	1,260,426	1,573,811	44%	2,847,199	1,285,953	1,561,246	45%			
Capital Outlay	705,076	39,703	665,373	6%	229,245	81,737	147,508	36%			
Tuition/Dues & Fees	2,814,000	838,586	1,975,414	30%	2,416,433	1,101,926	1,314,507	46%			
Non-Cap Equipment	71,440	28,382	43,058	40%	71,985	18,242	53,743	25%			
Termination Benefits	9,940	9,940	-	100%	39,600	38,442	1,158	0%			
Transfers out	160,767	110,767	50,000	69%	110,767	110,767	-	100%			
<b>Total Expenditures</b>	<b>40,650,202</b>	<b>17,426,584</b>	<b>23,223,618</b>	<b>43%</b>	<b>38,610,665</b>	<b>16,639,440</b>	<b>21,971,225</b>	<b>43%</b>			
<b>Surplus/(Deficit)</b>	<b>952,118</b>	<b>2,446,843</b>			<b>1,292,898</b>	<b>2,144,011</b>					

**BUDGET STATUS REPORTS**  
**EXPLANATION OF VARIANCES IN "PERCENTAGE OF BUDGET REC'D/SPENT"**

**REVENUES:**

**LOCAL**

Local revenues are up \$938K from the prior year. We received 47.42% of the 2024 levy through December of 2024 as opposed to 47.03% of the 2022 levy through December of 2024. Recall that tax receipts are accrued by the auditor and split 50/50 between both fiscal years. Taxes received so far this fiscal year are \$902K higher than in the prior fiscal year. Interest income is down \$46K from the prior fiscal year. Registration Fees are down \$5K from the prior year. Tuition is up \$54K from the prior year. Lunch sales are up \$21K from the prior year. Refund of Prior Year Expenditures are up \$78K from the prior year. CPPRT revenue is down \$88K from the prior year. Miscellaneous revenue is up \$33K from the prior year.

**STATE**

\$1.4M in state revenues has been received so far this year and \$1.6M in the prior year. We received the first of the 2024-25 MCAT payments in October. We have received \$254K for the Orphanage claim which was budgeted at \$40K, therefore we received considerably more than budgeted. We continue to receive EBF payments on time.

**FEDERAL**

The District has received \$1.2M in federal revenues this year versus \$900K in federal revenues last year. Revenues in this category consist primarily of Medicaid reimbursements from the IDHS, IDEA funding reimbursements and ESSER III and Title funding reimbursements from last fiscal year. Recall that the FY22 Cost Settlement process for Medicaid resulted in a large settlement of over \$150K for D89 this year. Revenues from the National School Lunch Program are up \$9K from the prior year.

**TRANSFERS IN**

There are no revenue in this category this year or in the prior year.

**EXPENDITURES:**

**SALARY/BENEFITS**

Salary and benefits expenditures are up \$488K or 4.07% from the prior year. The members of the newly-formed support staff union received their negotiated salary increases on the December 31st paycheck. This increase is inline with budget projections.

**PURCH SERVICES**

Purchased services expenditures are down \$648K from the prior year at this time. The O&M Fund expenditures are down \$132K due to decreased cleaning expenditures from less construction work this summer. The telephone expense account specifically is also \$103K lower than the prior year due to a restructuring of the phone and fax services by the technology department in D89. Transportation Fund expenditures are up \$768K due to the increase in the contracted rates for transportation services and the district being billed for transportation expenses in a more timely manner this year. The Tort Fund expenditures are down \$18K from the prior year due to a decrease in premiums as previously outlined for the Board.

**SUPPLIES**

Supplies expenditures are down \$26K from the prior year. In the Education Fund, expenditures are down \$118K. The second installment purchase of the Into Reading curriculum materials was made in July of the 23-24 fiscal year and did not repeat this fiscal year. Food service expenses are also about \$27K higher than the prior year. In the O&M Fund, expenses are up about \$100K over the prior year. Electricity expenses are up \$32K and natural gas expenses are up \$27K over the prior year. Additionally, we purchased the Verkada software in this fiscal year for \$37K, which will be charged back to the COVID grant.

**CAPITAL OUTLAY**

There has been \$40K capital outlay expenditures this year versus \$82K in the prior year. This year, the audio system in the gymnasium at Glen Crest was upgraded as well as the basketball standards at Glen Crest and Westfield. We were reimbursed for the basketball standards by the D89 Basketball Club in November. Last year, we paid for the elevator controls upgrades for the district office and Glen Crest

**TUITION/OTHER**

Expenditures in this category are down \$263K from the prior year. This category mainly covers the quarterly invoices of expenses from the CASE cooperative as well as tuition for privately placed special education students. Special Education tuition expenditures are up \$77K from the prior year while CASE expenses are down \$337K from the prior year. We have yet to be invoiced for the second quarter of CASE tuition.

**NON-CAP OUTLAY**

There have been \$28K in expenditures in this category this year versus \$18K in last fiscal year. This year, we replaced whiteboards and bike racks throughout the district. We also purchased new lower-height salad bars for the food service program.

**TERMINATION BENI** The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.