COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

EDUCATION FUND

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenues								
Local	29,697,286	17,195,293	(12,501,993)	58%	28,350,244	16,704,254	(11,645,990)	59%
State	2,712,738	2,282,860	(429,878)	84%	2,251,166	1,918,654	(332,512)	85%
Federal	1,523,401	1,791,464	268,063	118%	1,912,309	1,724,021	(188,288)	90%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	33,933,425	21,269,617	(12,663,808)	63%	32,513,719	20,346,929	(12,166,790)	63%
Expenditures								
Salaries	22,057,144	19,156,464	2,900,680	87%	21,550,522	18,415,788	3,134,734	85%
Benefits	4,841,691	4,183,655	658,036	86%	4,731,222	3,936,507	794,715	83%
Purchased Services	1,024,561	909,436	115,125	89%	1,300,697	839,219	461,478	65%
Supplies	2,052,440	1,641,861	410,579	80%	2,030,328	1,744,871	285,457	86%
Capital Outlay	57,000	29,071	27,929	51%	59,745	17,590	42,155	29%
Tuition/Dues & Fees	2,782,500	2,467,949	314,551	89%	2,386,433	2,086,132	300,301	87%
Non-Cap Equipment	34,046	10,750	23,296	32%	63,485	13,739	49,746	22%
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	100%
Transfers out	195,198	160,767	34,431	82%	110,767	110,767	-	100%
Total Expenditures	33,054,520	28,569,893	4,484,627	86%	32,272,799	27,203,109	5,069,690	84%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

Operations & Maintenance

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenues								
Local	3,773,583	1,980,195	(1,793,388)	52%	3,489,653	1,889,429	(1,600,224)	54%
State Revenue	-	-	-	0%	-	50,000	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,773,583	1,980,195	(1,793,388)	52%	3,489,653	1,939,429	(1,600,224)	56%
Expenditures								
Salaries	362,630	349,327	13,303	96%	341,824	339,031	2,793	99%
Benefits	78,817	76,761	2,056	97%	73,050	70,875	2,175	97%
Purchased Services	1,546,560	1,352,824	193,736	87%	1,637,670	1,604,655	33,015	98%
Supplies	857,240	692,667	164,573	81%	828,260	621,214	207,046	75%
Capital Outlay	445,182	40,275	404,907	9%	170,000	112,363	57,637	66%
Contingency	-	-	-	0%	30,000	-	30,000	0%
Non-Cap Equipment	22,000	24,722	(2,722)	0%	20,000	15,950	4,050	0%
Transfers out	1,481,297	-	1,481,297	0%	-	-	-	0%
Total Expenditures	4,793,726	2,536,576	2,257,150	53%	3,100,804	2,764,088	336,716	89%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

Transportation

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenues								
Local	1,918,826	941,998	(976,828)	49%	2,015,410	1,188,978	(826,432)	59%
State	1,175,000	878,118	(296,882)	75%	1,179,547	1,233,312	53,765	105%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,093,826	1,820,116	(1,273,710)	59%	3,194,957	2,422,290	(772,667)	76%
Expenditures								
Salaries	151,365	127,655	23,710	84%	137,967	120,796	17,171	88%
Benefits	63,628	55,523	8,105	87%	68,972	52,976	15,996	77%
Purchased Services	3,120,790	2,870,697	250,093	92%	2,313,580	1,182,555	1,131,025	51%
Supplies	-	-	-	0%	40,000	26,514	13,486	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,335,783	3,053,875	281,908	92%	2,560,519	1,382,841	1,177,678	54%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

IMRF

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenues								
Local	906,386	486,566	(419,820)	54%	851,272	486,894	(364,378)	57%
Expenditures								
Benefits	870,466	810,320	60,146	93%	811,152	727,095	84,057	90%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

Working Cash

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenue								
Local	3,822	2,309	(1,513)	60%	3,689	1,662	(2,027)	45%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
AMENDED BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025

Tort Liability

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
Revenue								
Local	207,670	123,946	(83,724)	60%	201,279	117,984	(83,295)	59%
Transfers In	50,000	50,000	-	0%	50,000	-	(50,000)	0%
Total Revenues	257,670	173,946	(83,724)	68%	251,279	117,984	(133,295)	59%
Expenditures								
Purchased Services	210,445	210,445	-	100%	228,997	228,997	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 30, 2025
(Ed, O&M, Trans, IMRF, Working Cash, Tort)

	Current Year Budget	YTD Actual	Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
REVENUES								
Local	36,507,573	20,730,307	(15,777,266)	57%	34,911,547	20,389,201	(14,522,346)	58%
State	3,887,738	3,160,978	(726,760)	81%	3,430,713	3,151,966	(278,747)	92%
Federal	1,523,401	1,791,464	268,063	118%	1,912,309	1,724,021	(188,288)	90%
Transfers in	50,000	50,000	-	0%	50,000	-	(50,000)	0%
Total Revenue	41,968,712	25,732,749	(16,235,963)	61%	40,304,569	25,265,188	(15,039,381)	63%
EXPENDITURES								
Salaries	22,571,139	19,633,446	2,937,693	87%	22,030,313	18,875,615	3,154,698	86%
Benefits	5,854,602	5,126,259	728,343	88%	5,684,396	4,787,453	896,943	84%
Purchased Services	5,902,356	5,343,402	558,954	91%	5,480,944	3,855,426	1,625,518	70%
Supplies	2,909,680	2,334,528	575,152	80%	2,898,588	2,392,599	505,989	83%
Capital Outlay	502,182	69,346	432,836	14%	229,745	129,953	99,792	57%
Tuition/Dues & Fees	2,782,500	2,467,949	314,551	89%	2,416,433	2,086,132	330,301	86%
Non-Cap Equipment	56,046	35,472	20,574	63%	83,485	29,689	53,796	36%
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	0%
Transfers out	1,676,495	160,767	1,515,728	10%	110,767	110,767	-	100%
Total Expenditures	42,264,940	35,181,109	7,083,831	83%	38,974,271	32,306,130	6,668,141	83%
Surplus/(Deficit)	(296,228)	(9,448,360)			1,330,298	(7,040,942)		

BUDGET STATUS REPORTS

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

REVENUES:

LOCAL Local revenues are up $341K from the prior year. We received the first of the 2024 levy payments in May. We received 7.4% of the 2024 levy in May of 2025 versus 8.46% of the 2023 levy in May of 2024. Recall that tax receipts are accrued by the auditor and split 50/50 between both fiscal years. Taxes received this fiscal year are $640K higher than in theprior fiscal year. Interest income is down $245K from the prior fiscal year. Lunch sales are up $51K from the prior year. Refund of prior year expenditures are up $83K from the prior year. CPPRT revenue is down $215K from the prior year. Miscellaneous revenue is up $29K from the prior year.

STATE $3.1M in state revenues has been received so far this year and $3.1M in the prior year. We received the third of the 2024-25 MCAT payments in April and we continue to receive the scheduled payments for the PFA grant. We also received $254K for the Orphanage claim. We continue to received EBF payments on time.

FEDERAL The District has received $1.8M in federal revenues this year versus $1.7M 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 down $46K from the prior year.

TRANSFERS IN This year we transferred $50K from the Education Fund to the Tort Fund to account for a low fund balance in the Tort Fund as recommended by our auditor.

EXPENDITURES:

SALARY/BENEFITS Salary and benefits expenditures are up $1.1M or 4.63% from the prior year. This is inline with budget projections.

PURCH SERVICES Purchased services expenditures are up $1.5M from the prior year at this time. The Education Fund expenditures are up $70K due to professional development for the Into Reading curriculum as well as speech language pathology services to cover a maternity leave. The O&M Fund expenditures are down $252K due to decreased architect fees from less construction work this summer. The telephone expense account specifically is also $130K lower than the prior year due to a restructing of the phone services by the technology department in D89. Transportation Fund expenditures are up $1.7M 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. Special Education transporation expenditures specifically are up $1.4M over the prior year; however, roughly $280K of this amount were expenditures from the 2023-24 school year that were invoiced very late from First Student. On average, special ed trans was $125K per month in the 2023-24 school year, this school year, we are averaging $175K in expenditures per month. The Tort Fund expenditures are down $18K from the prior year due to a decrease in premiums that was previously outlined for the Board.

SUPPLIES Supplies expenditures are down $58K from the prior year. In the Education Fund, expenditures are down $103K. 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 about $68K higher than the prior year. In the O&M Fund, expenses are up about $71K over the prior year. Electricity expenses are up $44K and natural gas expenses are up $19K over the prior year.

CAPITAL OUTLAY There has been $69K capital outlay expenditures this year versus $130K 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 up $382K 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 $247K from the prior year while CASE expenses are up $140K from the prior year. We were invoiced for the third quarter of CASE tuition in April.

NON-CAP OUTLAY There have been $35K in expenditures in this category this year versus $30K 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 BENEFIT The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.

TRANSFERS OUT Part of this transfer is for the payment of the capital leases for computer equipment which must be paid from the Debt Service Fund. Revenues were pledged from the Education Fund when the lease originated. Additionally, we transferred $50K from the Education Fund to the Tort Fund to alleviate the low fund balance in the Tort Fund