COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	29,847,286	14,683,193	(15,164,093)	49%	28,350,244	13,984,891	(14,365,353)	49%
State	2,276,738	1,841,522	(435,216)	81%	2,251,166	1,633,613	(617,553)	73%
Federal	1,418,009	1,514,140	96,131	107%	1,511,303	1,266,689	(244,614)	84%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	33,542,033	18,038,855	(15,503,178)	54%	32,112,713	16,885,193	(15,227,520)	53%
Expenditures								
Salaries	22,149,233	14,339,666	7,809,567	65%	21,456,394	13,791,910	7,664,484	64%
Benefits	4,877,098	3,139,964	1,737,134	64%	4,694,973	2,974,019	1,720,954	63%
Purchased Services	1,092,075	703,142	388,933	64%	1,236,521	647,156	589,365	52%
Supplies	1,923,097	1,310,416	612,681	68%	1,978,939	1,394,757	584,182	70%
Capital Outlay	57,000	27,075	29,925	48%	59,245	16,222	43,023	27%
Tuition/Dues & Fees	2,794,000	1,637,273	1,156,727	59%	2,386,433	1,620,876	765,557	68%
Non-Cap Equipment	42,440	7,457	34,983	18%	51,985	6,594	45,391	13%
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	100%
Transfers out	160,767	160,767	-	100%	110,767	110,767	-	100%
Total Expenditures	33,105,650	21,335,700	11,769,950	64%	32,014,857	20,600,797	11,414,060	64%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	1,757,741	(2,015,842)	47%	3,489,653	1,585,085	(1,904,568)	45%
State Revenue	-	-	-	0%	-	50,000	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,773,583	1,757,741	(2,015,842)	47%	3,489,653	1,635,085	(1,904,568)	47%
Expenditures								
Salaries	362,629	271,197	91,432	75%	341,824	266,854	74,970	78%
Benefits	78,817	60,125	18,692	76%	73,050	55,426	17,624	76%
Purchased Services	1,606,560	1,067,688	538,872	66%	1,584,470	1,277,197	307,273	81%
Supplies	871,240	578,245	292,995	66%	828,260	517,886	310,374	63%
Capital Outlay	648,076	40,274	607,802	6%	170,000	98,919	71,081	58%
Contingency	20,000	-	20,000	0%	30,000	-	30,000	0%
Non-Cap Equipment	29,000	21,702	7,298	0%	20,000	15,950	4,050	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,616,322	2,039,231	1,577,091	56%	3,047,604	2,232,232	815,372	73%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	858,607	(1,060,219)	45%	2,015,410	998,402	(1,017,008)	50%
State	1,200,000	586,765	(613,235)	49%	1,179,547	798,533	(381,014)	68%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,118,826	1,445,372	(1,673,454)	46%	3,194,957	1,796,935	(1,398,022)	56%
Expenditures								
Salaries	151,365	95,344	56,021	63%	137,967	90,686	47,281	66%
Benefits	63,628	40,273	23,355	63%	68,972	40,374	28,598	59%
Purchased Services	2,623,190	2,038,679	584,511	78%	2,261,580	1,048,237	1,213,343	46%
Supplies	40,000	-	40,000	0%	40,000	23,055	16,945	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	2,878,183	2,174,296	703,887	76%	2,508,519	1,202,352	1,306,167	48%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	428,442	(477,944)	47%	851,272	408,395	(442,877)	48%
Expenditures								
Benefits	839,702	608,119	231,583	72%	810,688	544,921	265,767	67%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	1,900	(1,922)	50%	3,689	1,394	(2,295)	38%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	100,698	(106,972)	48%	201,279	98,963	(102,316)	49%
Transfers In	50,000	50,000	-	0%	50,000	-	(50,000)	0%
Total Revenues	257,670	150,698	(106,972)	58%	251,279	98,963	(152,316)	49%
Expenditures								
Purchased Services	210,445	210,445	-	100%	228,997	228,997	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending March 31, 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	36,657,573	17,830,581	(18,826,992)	49%	34,911,547	17,077,130	(17,834,417)	49%
State	3,476,738	2,428,287	(1,048,451)	70%	3,430,713	2,432,146	(998,567)	71%
Federal	1,418,009	1,514,140	96,131	107%	1,511,303	1,266,689	(244,614)	84%
Transfers in	50,000	50,000	-	0%	50,000	-	(50,000)	0%
Total Revenue	41,602,320	21,823,008	(19,779,312)	52%	39,903,563	20,775,965	(19,127,598)	52%
EXPENDITURES								
Salaries	22,663,227	14,706,207	7,957,020	65%	21,936,185	14,149,450	7,786,735	65%
Benefits	5,859,245	3,848,481	2,010,764	66%	5,647,683	3,614,740	2,032,943	64%
Purchased Services	5,532,270	4,019,954	1,512,316	73%	5,311,568	3,201,587	2,109,981	60%
Supplies	2,834,337	1,888,661	945,676	67%	2,847,199	1,935,698	911,501	68%
Capital Outlay	705,076	67,349	637,727	10%	229,245	115,141	114,104	50%
Tuition/Dues & Fees	2,814,000	1,637,273	1,176,727	58%	2,416,433	1,620,876	795,557	67%
Non-Cap Equipment	71,440	29,159	42,281	41%	71,985	22,544	49,441	31%
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	0%
Transfers out	160,767	160,767	-	100%	110,767	110,767	-	100%
Total Expenditures	40,650,302	26,367,791	14,282,511	65%	38,610,665	24,809,299	13,801,366	64%
Surplus/(Deficit)	952,018	(4,544,783)			1,292,898	(4,033,334)		

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

REVENUES:

LOCAL Local revenues are up $753K from the prior year. We received 47.42% of the 2023 levy through March of 2025 as opposed to 47.03% of the 2022 levy through March 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 $226K from the prior fiscal year. Tuition is up $17K from the prior due to one student housed in a D89 special ed program from another Glenbard elementary district last school year. Lunch sales are up $75K from the prior year. Refund of Prior Year Expenditures are up $83K from the prior year. CPPRT revenue is down $123K from the prior year. Miscellaneous revenue is up $35K from the prior year.

STATE $2.4M in state revenues has been received so far this year and $2.4M in the prior year. We received the second of the 2024-25 MCAT payments in January as well as the first of the scheduled payments for the PFA grant. We also received $254K for the Orphanage claim which was budgeted at $40K, therefore we received considerably mor than budgeted. We continue to receive EBF payments on time.

FEDERAL The District has received $1.5M in federal revenues this year versus $1.3M 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. The reimbursements for the NSLP are running on time this year, whereas last year, they were paid early.

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 $790K or 4.45% from the prior year. This is inline with budget projections.

PURCH SERVICES Purchased services expenditures are up $818K from the prior year at this time. The Education Fund expenditures are up $56K 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 $209K due to decreased cleanin expenses from less construction work this summer. The telephone expense account specifically is also $144K lower than the prior year due to a restructing of the phone and fax services by the technology department in D89. Transportation Fund expenditures are up $990K 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 that was previously outlined for the Board.

SUPPLIES Supplies expenditures are down $47K from the prior year. In the Education Fund, expenditures are down $84K. 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 $56K higher than the prior year. In the O&M Fund, expenses are up about $60K over the prior year. Electricity expenses are up $44K and natural gas expenses are up $16K over the prior year.

CAPITAL OUTLAY There has been $67K capital outlay expenditures this year versus $115K 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 $17K 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 $198K from the prior year while CASE expenses are down $178K from the prior year. We were invoiced for the second quarter of CASE tuition in February.

NON-CAP OUTLAY There have been $29K in expenditures in this category this year versus $22K 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