

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 2024

EDUCATION FUND

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget						
			Budget to	Actual									% of Budget	Rec'd/Spent	\$ Variance -PY	Budget to PY	Actual	Rec'd/Spent
			Actual	Actual									Rec'd/Spent	Rec'd/Spent	Actual	Actual	Rec'd/Spent	
Revenues																		
Local	29,847,286	13,141,852	(16,705,434)		28,350,244	12,340,728					44%	(16,009,516)	44%					
State	2,276,738	526,530	(1,750,208)		2,251,166	459,033					23%	(1,792,133)	20%					
Federal	1,418,009	848,547	(569,462)		1,912,309	668,963					60%	(1,243,346)	35%					
Transfers In	-	-	-		-	-					0%	-	0%					
Total Revenues	33,542,033	14,516,929	(19,025,104)		32,513,719	13,468,724					43%	(19,044,995)	41%					
Expenditures																		
Salaries	22,149,233	3,053,689	19,095,544		21,550,522	3,852,154					14%	17,698,368	18%					
Benefits	4,877,098	671,180	4,205,918		4,731,222	849,158					14%	3,882,064	18%					
Purchased Services	1,092,075	168,675	923,400		1,300,697	220,610					15%	1,080,087	17%					
Supplies	1,922,997	513,937	1,409,060		2,030,328	722,427					27%	1,307,901	36%					
Capital Outlay	57,000	14,411	42,589		59,745	3,194					25%	56,551	5%					
Tuition/Dues & Fees	2,794,000	518,864	2,275,136		2,386,433	500,041					19%	1,886,392	21%					
Non-Cap Equipment	42,440	4,250	38,190		63,485	2,654					10%	60,831	4%					
Termination Benefits	9,940	9,940	-		39,600	27,600					100%	12,000	100%					
Transfers out	160,767	-	160,767		110,767	-					0%	110,767	0%					
Total Expenditures	33,105,550	4,954,946	28,150,604		32,272,799	6,177,838					15%	26,094,961	19%					

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 2024**

Operations & Maintenance

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year 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
			Budget to Actual	Budget to Spent							
Revenues											
Local	3,773,583	1,619,838	(2,153,745)	(2,153,745)	3,489,653	1,425,590	43%	3,489,653	1,425,590	(2,064,063)	41%
State Revenue	-	-	-	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%	-	-	-	0%
Total Revenues	3,773,583	1,619,838	(2,153,745)	(2,153,745)	3,489,653	1,425,590	43%	3,489,653	1,425,590	(2,064,063)	41%
Expenditures											
Salaries	362,629	90,113	272,516	272,516	341,824	102,929	25%	341,824	102,929	238,895	30%
Benefits	78,817	20,083	58,734	58,734	73,050	21,500	25%	73,050	21,500	51,550	29%
Purchased Services	1,606,560	306,503	1,300,057	1,300,057	1,637,670	399,117	19%	1,637,670	399,117	1,238,553	24%
Supplies	871,240	151,007	720,233	720,233	828,260	74,187	17%	828,260	74,187	754,073	9%
Capital Outlay	648,076	7,954	640,122	640,122	170,000	33,601	1%	170,000	33,601	136,399	20%
Contingency	20,000	-	20,000	20,000	30,000	-	0%	30,000	-	30,000	0%
Non-Cap Equipment	29,000	13,021	15,979	15,979	20,000	2,092	0%	20,000	2,092	17,908	0%
Transfers out	-	-	-	-	-	-	0%	-	-	-	0%
Total Expenditures	3,616,322	588,681	3,027,641	3,027,641	3,100,804	633,426	16%	3,100,804	633,426	2,467,378	20%

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 2024**

	Current Year Budget	YTD Actual	Transportation				Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year % of Budget	
			Dollar		% of Budget Rec'd/Spent	Variance - Budget to Actual							Variance -PY Budget to PY Actual
			Budget to Actual	Budget to Actual									
Revenues													
Local	1,918,826	797,668	(1,121,158)	42%	2,015,410	913,884	(1,101,526)	45%					
State	1,200,000	-	(1,200,000)	0%	1,179,547	216,399	(963,148)	18%					
Transfers In	-	-	-	0%	-	-	-	0%					
Total Revenues	3,118,826	797,668	(2,321,158)	26%	3,194,957	1,130,283	(2,064,674)	35%					
Expenditures													
Salaries	151,365	14,548	136,817	10%	137,967	21,864	116,103	16%					
Benefits	63,628	6,378	57,250	10%	68,972	9,398	59,574	14%					
Purchased Services	2,623,190	219,418	2,403,772	8%	2,313,580	145,763	2,167,817	6%					
Supplies	40,000	-	40,000	0%	40,000	249	39,751	0%					
Non-Cap Equipment	-	-	-	0%	-	-	-	0%					
Transfers out	-	-	-	0%	-	-	-	0%					
Total Expenditures	2,878,183	240,344	2,637,839	8%	2,560,519	177,274	2,383,245	7%					

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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					
Revenues									
Local	906,386	399,092	(507,294)	44%	851,272	375,586	(475,686)	44%	
Expenditures									
Benefits	839,702	130,373	709,329	16%	811,152	155,853	655,299	19%	

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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					
Revenue									
Local	3,822	1,770	(2,052)	46%	3,689	1,282	(2,407)	35%	
Expenditures									
Transfers Out	-	-	-	0%	-	-	-	0%	

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 2024

	Current Year Budget	YTD Actual	Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year of Budget	Prior Year % of Budget
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent				
Revenue								
Local	207,670	93,800	(113,870)	45%	201,279	91,012	(110,267)	45%
State	50,000	-	(50,000)	0%	50,000	-	(50,000)	0%
Total Revenues	257,670	93,800	(163,870)	36%	251,279	91,012	(160,267)	45%
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 September 30, 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	Rec'd/Spent		
REVENUES											
Local	36,657,573	16,054,020	(20,603,553)	44%	34,911,547	15,148,082	(19,763,465)	43%			
State	3,526,738	526,530	(3,000,208)	15%	3,430,713	675,432	(2,755,281)	20%			
Federal	1,418,009	848,547	(569,462)	60%	1,912,309	668,963	(1,243,346)	35%			
Transfers in	50,000	-	(100,000)	0%	50,000	-	(50,000)	0%			
Total Revenue	41,652,320	17,429,097	(24,273,223)	42%	40,304,569	16,492,477	(23,812,092)	41%			
EXPENDITURES											
Salaries	22,663,227	3,158,350	19,504,877	14%	22,030,313	3,976,947	18,053,366	18%			
Benefits	5,859,245	828,014	5,031,231	14%	5,684,396	1,035,909	4,648,487	18%			
Purchased Services	5,532,270	905,041	4,627,229	16%	5,480,944	994,487	4,486,457	18%			
Supplies	2,834,237	664,944	2,169,293	23%	2,898,588	796,863	2,101,725	27%			
Capital Outlay	705,076	22,365	682,711	3%	229,745	36,795	192,950	16%			
Tuition/Dues & Fees	2,814,000	518,864	2,295,136	18%	2,416,433	500,041	1,916,392	21%			
Non-Cap Equipment	71,440	17,271	54,169	24%	83,485	4,746	78,739	6%			
Termination Benefits	9,940	9,940	-	100%	39,600	27,600	12,000	0%			
Transfers out	160,767	-	160,767	0%	110,767	-	110,767	0%			
Total Expenditures	40,650,202	6,124,789	34,525,413	15%	38,974,271	7,373,388	31,600,883	19%			
Surplus/(Deficit)	1,002,118	11,304,308			1,330,298	9,119,089					

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

REVENUES:

LOCAL

Local revenues are up \$906K from the prior year. We received 46.26% of the 2023 levy through September of 2024 as opposed to 45.02% of the 2022 levy through September of 2023. 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 \$861K higher than in the prior fiscal year. Interest income is down \$44K from the prior fiscal year. Registration Fees are down \$9K from the prior year. Tuition is up \$53K from the prior year. Lunch fees are up \$12K from the prior year.

STATE

\$526K in state revenues has been received so far this year and \$675K in the prior year. Recall that the fourth MCAT payments were received in June of last fiscal year. We have only received \$226K for the Orphanage claim and we have also received \$300K in EBF funding through September. The Orphanage claim was budgeted for \$40K, therefore we received considerably more than budgeted.

FEDERAL

The District has received \$848K in federal revenues this year versus \$669K 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 \$100K for D89 this year.

TRANSFERS IN

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

EXPENDITURES:

SALARY/BENEFITS

Salary and benefits expenditures are down \$1M or 20.48% from the prior year. Last year, the October 1st payroll fell on a weekend and was therefore paid on September 29th.

PURCH SERVICES

Purchased services expenditures are down \$89K from the prior year at this time. Education Fund expenses are \$52K lower than the prior year due to a large decrease in legal bills. The O&M Fund expenditures are down \$92K due mainly to decreased grounds maintenance expenditures this summer. Transportation Fund expenditures are up \$72K from the prior year due to the increase in contracted rates for transportation and the district being billed for summer school transportation from 2023 in this fiscal 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 \$132K over the prior year. The second installment purchase of the Into Reading curriculum materials was made in July of last fiscal year.

CAPITAL OUTLAY

There has been \$22K capital outlay expenditures this year versus \$37K in the prior year. This year, the audio system in the gymnasium at Glen Crest was upgraded. Last year, concrete work at Arbor View school was completed in September.

TUITION/OTHER

Expenditures in this category are up \$19K from the prior year. Both years of expenditures include the first quarter of expenses from the CASE cooperative as well as tuition for privately placed special education students.

NON-CAP OUTLAY

There has been \$17K in expenditures in this category this year versus \$5K in last fiscal year. This year, we replaced basketball standards at Westfield and Glen Crest which will be reimbursed by the D89 basketball program. 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.