

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending January 31, 2025

EDUCATION FUND

	Current Year		YTD Actual		Dollar Variance -		% of Budget		Prior Year		\$ Variance -PY		Prior Year %	
	Budget		Actual		Budget to Actual	Budget to Actual	Rec'd/Spent	Rec'd/Spent	Budget	Actual	Budget to Actual	Budget to Actual	of Budget	of Budget
Revenues														
Local	29,847,286	14,426,993	(15,420,293)	48%	28,350,244	13,621,520	(14,728,724)	48%						
State	2,276,738	1,390,990	(885,748)	61%	2,251,166	1,333,630	(917,536)	59%						
Federal	1,418,009	1,270,131	(147,878)	90%	1,511,303	1,119,763	(391,540)	74%						
Transfers In	-	-	-	0%	-	-	-	0%						
Total Revenues	33,542,033	17,088,114	(16,453,919)	51%	32,112,713	16,074,913	(16,037,800)	50%						
Expenditures														
Salaries	22,149,233	11,523,666	10,625,567	52%	21,456,394	10,152,710	11,303,684	47%						
Benefits	4,877,098	2,506,149	2,370,949	51%	4,694,973	2,212,065	2,482,908	47%						
Purchased Services	1,092,075	560,432	531,643	51%	1,236,521	503,250	733,271	41%						
Supplies	1,923,097	1,018,292	904,805	53%	1,978,939	1,151,736	827,203	58%						
Capital Outlay	57,000	27,075	29,925	48%	59,245	7,503	51,742	13%						
Tuition/Dues & Fees	2,794,000	1,061,310	1,732,690	38%	2,386,433	1,190,677	1,195,756	50%						
Non-Cap Equipment	42,440	6,680	35,760	16%	51,985	4,256	47,729	8%						
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	100%						
Transfers out	160,767	110,767	50,000	69%	110,767	110,767	-	100%						
Total Expenditures	33,105,650	16,824,311	16,281,339	51%	32,014,857	15,371,460	16,643,397	48%						

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending January 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	1,735,550	(2,038,033)	46%	3,489,653	1,549,460	(1,940,193)	44%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,773,583	1,735,550	(2,038,033)	46%	3,489,653	1,549,460	(1,940,193)	44%
Expenditures								
Salaries	362,629	226,620	136,009	62%	341,824	206,097	135,727	60%
Benefits	78,817	50,057	28,760	64%	73,050	43,103	29,947	59%
Purchased Services	1,606,560	830,236	776,324	52%	1,584,470	1,042,552	541,918	66%
Supplies	871,240	439,713	431,527	50%	828,260	295,728	532,532	36%
Capital Outlay	648,076	23,079	624,997	4%	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	1,591,407	2,024,915	44%	3,047,604	1,702,349	1,345,255	56%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending January 31, 2025

	Current Year Budget	YTD Actual	Transportation				Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget	Prior Year % of Budget	Prior Year % of Budget					
			Dollar		% of Budget Rec'd/Spent	Prior Year Budget								Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget	Prior Year % of Budget	Prior Year % of Budget
			Variance - Budget to Actual	Budget to Actual														
Revenues																		
Local	1,918,826	847,139	(1,071,687)		44%	2,015,410	978,735				(1,036,675)		49%					
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	1,433,904	(1,684,922)		46%	3,194,957	1,777,268				(1,417,689)		56%					
Expenditures																		
Salaries	151,365	75,939	75,426		50%	137,967	70,591				67,376		51%					
Benefits	63,628	32,224	31,404		51%	68,972	29,112				39,860		42%					
Purchased Services	2,623,190	1,588,718	1,034,472		61%	2,261,580	790,134				1,471,446		35%					
Supplies	40,000	-	40,000		0%	40,000	16,523				23,477		0%					
Non-Cap Equipment	-	-	-		0%	-	-				-		0%					
Transfers out	-	-	-		0%	-	-				-		0%					
Total Expenditures	2,878,183	1,696,881	1,181,302		59%	2,508,519	906,360				1,602,159		36%					

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
 Period Ending January 31, 2025

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	424,063	(482,323)	47%	851,272	401,592	(449,680)	47%	
<u>Expenditures</u>									
Benefits	839,702	487,775	351,927	58%	810,688	399,516	411,172	49%	

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
 Period Ending January 31, 2025

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	1,881	(1,941)	49%	3,689	1,371	(2,318)	37%	
<u>Expenditures</u>									
Transfers Out	-	-	-	0%	-	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending January 31, 2025

	Current Year Budget	YTD Actual	Dollar Variance -		Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year % of Budget	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual					
Revenue											
Local	207,670	99,669	(108,001)	48%	201,279	97,314	97,314	48%	(103,965)	48%	
Transfers In	50,000	-	(50,000)	0%	50,000	-	-	0%	(50,000)	0%	
Total Revenues	257,670	99,669	(158,001)	39%	251,279	97,314	97,314	48%	(153,965)	48%	
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 January 31, 2025
 (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	17,535,295	(19,122,278)	48%	34,911,547	16,649,992	(18,261,555)	48%			
State	3,476,738	1,977,755	(1,498,983)	57%	3,430,713	2,132,163	(1,298,550)	62%			
Federal	1,418,009	1,270,131	(147,878)	90%	1,511,303	1,119,763	(391,540)	74%			
Transfers in	50,000	-	(100,000)	0%	50,000	-	(50,000)	0%			
Total Revenue	41,602,320	20,783,181	(20,869,139)	50%	39,903,563	19,901,918	(20,001,645)	50%			
EXPENDITURES											
Salaries	22,663,227	11,826,225	10,837,002	52%	21,936,185	10,429,398	11,506,787	48%			
Benefits	5,859,245	3,076,205	2,783,040	53%	5,647,683	2,683,796	2,963,887	48%			
Purchased Services	5,532,270	3,189,831	2,342,439	58%	5,311,568	2,564,933	2,746,635	48%			
Supplies	2,834,337	1,458,005	1,376,332	51%	2,847,199	1,463,987	1,383,212	51%			
Capital Outlay	705,076	50,154	654,922	7%	229,245	106,422	122,823	46%			
Tuition/Dues & Fees	2,814,000	1,061,310	1,752,690	38%	2,416,433	1,190,677	1,225,756	49%			
Non-Cap Equipment	71,440	28,382	43,058	40%	71,985	20,206	51,779	28%			
Termination Benefits	9,940	9,940	-	100%	39,600	38,496	1,104	0%			
Transfers out	160,767	110,767	50,000	69%	110,767	110,767	-	100%			
Total Expenditures	40,650,302	20,810,819	19,839,483	51%	38,610,665	18,608,682	20,001,983	48%			
Surplus/(Deficit)	952,018	(27,638)			1,292,898	1,293,236					

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

REVENUES:

LOCAL

Local revenues are up \$885K from the prior year. We received 47.42% of the 2023 levy through January of 2025 as opposed to 47.03% of the 2022 levy through January 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 \$128K from the prior fiscal year. Tuition is up \$56K 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 \$34K from the prior year. Refund of Prior Year Expenditures are up \$83K from the prior year. CPPRT revenue is down \$105K from the prior year. Miscellaneous revenue is up \$33K from the prior year.

STATE

\$2.0M in state revenues has been received so far this year and \$2.1M 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 more than budgeted. We continue to receive EBF paymentson time.

FEDERAL

The District has received \$1.3M in federal revenues this year versus \$1.1M 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 \$53K from the prior year. The reimbursements for the NSLP are running on time this year, whereas last year, they were paid early.

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 \$1.8M or 13.64% from the prior year. This is due to the fact that the February 1st paycheck was run on January 31st due to the payroll date falling on a weekend. This increase is inline with budget projections.

PURCH SERVICES

Purchased services expenditures are up \$625K from the prior year at this time. The O&M Fund expenditures are down \$212K due to decreased cleaning expenditures from less construction work this summer. The telephone expense account specifically is also \$120K 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 \$798K 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 \$6K from the prior year. In the Education Fund, expenditures are down \$134K. 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 \$145K over the prior year. Electricity expenses are up \$56K and natural gas expenses are up \$32K over the prior year. Additionally, we purchased the Verkada software in this fiscal year for \$37K, which was charged back to the COVID grant.

CAPITAL OUTLAY

There has been \$50K capital outlay expenditures this year versus \$106K 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 \$129K 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 \$98K from the prior year while CASE expenses are down \$223K 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 \$20K 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.