

Educational Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Local			
Property Tax Levy	6,459,693.00	6,584,249	6,963,455.00
Property Tax Levy Sp. Ed.	1,036,287.00	1,024,990	1,064,361.00
Property Tax Levy Other	-	-	-
Mobil Home Tax	-	27.00	-
CPPRT	137,000.00	114,958.00	97,850.00
Interest	285,000.00	680,147.00	450,000.00
Student Lunches	91,000.00	204,267.00	150,000.00
Adult Lunches	2,500.00	4,462.00	2,800.00
Other Food Revenue	500.00	558.00	400.00
Athletic Admissions	25,000.00	20,959.00	20,000.00
Athletic Fees	4,000.00	16,028.00	12,000.00
Club Fees	1,500.00	3,050.00	1,800.00
TECH Fee		9,628.00	2,000.00
Other Student Fees		670.00	100.00
Textbook Rental (Registration Fees)	74,000.00	64,156.00	55,000.00
Other Revenues	6,000.00	40,270.00	9,928.00
Other Local	30,000.00	5,501.00	-
Total Local	8,152,480.00	8,773,920.00	8,829,694.00
State			
EBF	8,794,882.00	8,794,879.00	8,994,701.00
Sp. Ed. Private Facility	125,000.00	161,751.00	125,000.00
Sp. Ed. Orphanage	50,000.00	21,090.00	20,000.00
Summer School Orphanage	1,500.00	-	-
Agriculture Grant	1,921.00	1,921.00	2,689.00
Bilingual Grant	-	-	-
State Free Lunch	1,200.00	4,516.00	2,100.00
Early Childhood Block	134,058.00	135,399.00	135,399.00
Other State Revenue	1,300.00	93,462.00	95,100.00
Total State Revenue	9,109,861.00	9,213,018.00	9,374,989.00
Federal			
Federal Lunch	402,872.00	416,795.00	342,542.00
Summer Lunch Program	-	-	-
Title I	189,395.00	462,155.00	258,744.00
Title I Support & Accountability	18,000.00	22,571.00	-
Title IV	13,315.00	53,745.00	17,691.00
IDEA Preschool	10,158.00	11,056.00	10,158.00
IDEA Flow Through	340,793.00	561,670.00	340,793.00
Sp. Ed. Room & Board	-	-	-
Title III LIPLEP	14,900.00	9,316.00	14,400.00
Title II	46,444.00	96,541.00	42,381.00
Medicaid Admin Outreach	20,000.00	98,573.00	70,000.00
Medicaid Fee For Service	40,000.00	24,881.00	100,000.00

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Other Federal		98,952.00	-
IDEA - ARP	34,408.00	18,830.00	-
ESSER - GEER	-	-	-
ESSER - Digital Equity	-	15,488.00	-
ESSER - 2	-	2,130.00	-
ESSER - 3	338,292.00	428,077.00	15,000.00
Total Federal	1,468,577.00	2,320,780.00	1,211,709.00
Total Revenue	18,730,918.00	20,307,718.00	19,416,392.00

	FY24 budgeted to FY23 Actual	FY25 budgeted to FY24 Budgeted
Percentage change in revenue	5%	4%

Expenses	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Salaries	13,720,516.00	13,682,915.00	14,349,000.00
Benefits	1,977,269.00	2,050,149.00	2,162,240.00
Contracted Positions (not filled by applicants)			354,474.00
Professional Services	806,887.00	552,138.00	436,519.00
Professional Development	153,508.00	294,106.00	141,243.00
Software	280,080.00	351,450.00	589,231.00
Auditing Services		25,405.00	25,000.00
Legal Sevices		44,629.00	25,000.00
Repair & Maint.	15,900.00	44,780.00	6,170.00
Travel	47,150.00	24,828.00	23,400.00
Postage & Communications	17,300.00	28,497.00	27,500.00
Advertising	900.00	4,848.00	5,200.00
Insurance (Non-Benefits)	-	-	-
Other Purchased Service	35,500.00	147,051.00	51,833.00
Supplies	686,994.00	468,817.00	549,134.00
Textbooks	366,720.00	290,043.00	178,426.00
Library Books	27,050.00	32,178.00	27,050.00
Periodicals	800.00	-	200.00
Other Supplies & Materials	301,500.00	316,136.00	311,500.00
Capital Outlay	164,500.00	218,883.00	136,500.00
Dues & Fees	27,500.00	42,878.00	50,475.00
Tuition	987,000.00	1,115,476.00	995,000.00
Other Objects	60,500.00	24,990.00	27,800.00
Non-Capital Equipment	50,000.00	14,027.00	58,633.00
Total Expenses	19,727,574.00	19,774,224.00	20,531,528.00
	FY24 budgeted to FY23 Actual		FY25 budgeted to FY24 Budgeted
Percentage change in expenses	5%		4%
Transfer in (out) for GASB87	(14,569.00)		(14,569.00)
Excess(Deficit) of Revenues over Expenditures	(996,656.00)	533,494.00	(1,115,136.00)
Beginning Fund Balance	11,851,878.00	11,858,653.00	12,392,147.00
Fund Balance June 30th	10,855,222.00	12,392,147.00	11,277,011.00
Fund Balance : Revenue %		61%	58%

Big Changes:

ESSER Grant ending
Curriculum Adoption \$180,000
Teacher Vacancy Grant
Financial Software \$100,000
Contracted Positions- unfilled by applications
Additional Pysch \$80k

Operations & Maintenance Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	1,461,835.00	2,061,883.00	1,531,240.00
Interest	68,000.00	159,863.00	90,000.00
Parking Fees	5,000.00	-	-
Rentals	15,000.00	17,750.00	17,750.00
Other Local	4,000.00	(303,102.00)	-
EBF	600,000.00	-	600,000.00
Total Revenue	2,153,835.00	1,936,394.00	2,238,990.00
Expenses			
Salaries	798,121.00	751,917.00	786,450.00
Benefits	145,897.00	110,249.00	110,622.00
Professional Services	-	2,530.00	1,200.00
Repair & Maint.	367,000.00	444,099.00	436,300.00
Sanitation Services	20,000.00	30,577.00	32,050.00
Rentals		17,028.00	14,900.00
Travel	3,000.00	38.00	1,000.00
Communication	43,000.00	38,866.00	43,175.00
Water/Sewer	13,000.00	10,601.00	13,000.00
Other Purchase Services			350.00
Supplies	224,000.00	164,636.00	191,400.00
Energy	475,000.00	451,534	550,500.00
Capital Outlay	45,000.00	52,697.00	88,000.00
Other Objects	-	10,781.00	3,000.00
Non-Capital Equipment	10,000.00	5,074.00	7,000.00
Total Expenses	2,144,018.00	2,090,627.00	2,278,947.00
	FY24 budgeted to FY23 Actual		FY25 budgeted to FY24 Budgeted
Percentage change in expenses	-1%		6%
Excess(Deficit) of Revenues over Expenditures	9,817.00	(154,233.00)	(39,957.00)
Beginning Fund Balance	2,971,376.00	2,932,117.00	2,777,884.00
Fund Balance June 30th	2,981,193.00	2,777,884.00	2,737,927.00
Fund Balance : Revenue %		143%	122%

Big Changes:

Seal Coating \$30,500

Gym Floor \$46,800

Debt Service Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	2,175,966.00	2,226,803.00	2,351,076.00
Interest	408,000.00	1,574.00	150,000.00
Facility Tax Proceeds	139,700.00	179,845.00	139,700.00
Total Revenue	2,723,666.00	2,408,222.00	2,640,776.00
Expenses			
Redemption of Principal - Bonds	1,013,093.00	4,125,000.00	1,008,250.00
Bonds Interest	3,493,800.00	279,400.00	3,741,150.00
Dues & Fees	500.00	475.00	500.00
GASB Lease Pmnt	14,569.00	14,569.00	14,569.00
Total Expenses	4,521,962.00	4,419,444.00	4,764,469.00
Transfer in (out) for GASB87	14,569.00	14,569.00	14,569.00
Excess(Deficit) of Revenues over Expenditures	(1,783,727.00)	(1,996,653.00)	(2,109,124.00)
Beginning Fund Balance	7,958,742.00	7,815,926.00	5,819,273.00
Fund Balance June 30th	6,175,015.00	5,819,273.00	3,710,149.00
Abatement amount FY25 abatement	2,250,000.00	2,398,500.00	

Transportation Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	955,066.00	955,097.00	1,000,486.00
Paid Pupil Transportation	1,000.00	1,295.00	
Interest	80,000.00	249,241.00	145,000.00
From Other Districts	-		-
Other Local	-	32,112.00	-
Regular Transportation	710,000.00	934,153.00	710,000.00
Sp. Ed. Transportation	80,000.00	260,877.00	170,000.00
Total Revenue	1,826,066.00	2,432,775.00	2,025,486.00
Expenses			
Salaries	787,131.00	904,631.00	881,433.00
Benefits	224,955.00	85,976.00	90,562.00
Professional Development	1,000.00	77.00	700.00
Repair & Maint.	80,000.00	51,706.00	75,000.00
Transportaton Software	36,000.00	29,605.00	13,520.00
Pupil Transportation (Outsourced)	160,000.00	34,982.00	137,000.00
Ins. (non-Benefits)	53,000.00	-	50,147.00
Other Purchased Service	12,000.00	26,328.00	22,100.00
Supplies	15,000.00	45,186.00	55,000.00
Fuel	250,000.00	170,890.00	200,000.00
Bus Physicals	5,000.00	-	-
Capital Outlay (Vehicles)	200,000.00	120,229.00	257,000.00
Other Objects	1,500.00	471.00	1,000.00
Total Expenses	1,825,586.00	1,470,081.00	1,783,462.00
	FY24 budgeted to FY23 Actual		FY25 budgeted to FY24 Budgeted
Percentage change in expenses	11%		-2%
Excess(Deficit) of Revenues over Expenditures			
	480.00	962,694.00	242,024.00
Beginning Fund Balance	3,080,321.00	3,080,322.00	4,043,016.00
Fund Balance June 30th	3,080,801.00	4,043,016.00	4,285,040.00
Fund Balance : Revenue %		166%	212%

Big Changes:

Municipal Retirement/Social Security Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy -IMRF	242,488.00	247,798.00	264,060.00
Property Tax Levy -SS	382,858.00	378,698.00	393,346.00
CPPRT	141,000.00	142,711.00	100,629.00
Interest	81,135.00	18,026.00	7,500.00
Other Local		867.00	
EBF	227,500.00	227,500.00	333,500.00
Federal Grants	3,186.00	495.00	
Total Revenue	1,078,167.00	1,016,095.00	1,099,035.00
Expenses			
Municipal Retirement (IMRF)	570,424.00	526,499.00	<i>570,000.00</i>
FICA	280,302.00	280,970.00	<i>299,000.00</i>
Medicare	227,050.00	216,076.00	<i>230,000.00</i>
Total Expenses	1,077,776.00	1,023,545.00	1,099,000.00
	FY24 budgeted to FY23 Actual		FY25 budgeted to FY24 Budgeted
Percentage change in expenses	37%		2%
Excess(Deficit) of Revenues over Expenditures	391.00	(7,450.00)	35.00
Beginning Fund Balance	453,026.00	483,027.00	475,577.00
Fund Balance June 30th	453,417.00	475,577.00	475,612.00

Big Changes:

Capital Projects Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Interest	103,000.00	99,568.00	45,000.00
Facility Tax Proceeds	460,300.00	705,611.00	605,300.00
EBF	-	-	-
Insurance Claim Reimb.	500,000.00	809,927.00	-
SMPG		50,000.00	-
Other		130,974.00	-
ESSER	1,239,067.00	1,113,833.00	600,000.00
Total Revenue	2,302,367.00	2,909,913.00	1,250,300.00
Expenses			
Professional Services	-	144.00	100,000.00
Supplies	-		-
Insurance Claim Expenses	500,000.00	815,843.00	-
Bldg. Improvements - ESSER	1,339,067.00	1,101,894.00	646,224.00
SMPG - Bldg Improvement			185,500.00
Improvements to Buildings	200,000.00	470.00	368,576.00
Site Improvements	-		-
Total Expenses	2,039,067.00	1,918,351.00	1,300,300.00
	FY24 budgeted to FY23 Actual		FY25 budgeted to FY24 Budgeted
Percentage change in expenses	-12%		-36%
Excess(Deficit) of Revenues over Expenditures	263,300.00	991,562.00	(50,000.00)
Beginning Fund Balance	1,249,040.00	1,288,299.00	2,279,861.00
Fund Balance June 30th	1,512,340.00	2,279,861.00	2,229,861.00

Big Changes:

HVAC Project completing
No Insurance Claim

\$50K in Revenue was received ing FY24 for SMPG

Working Cash Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	21,693.00	9,609.00	
Interest	2,000.00	92,917.00	40,000.00
Total Revenue	23,693.00	102,526.00	40,000.00
Expenses			
Other	0	0	0
Total Expenses	-	-	-
Excess(Deficit) of Revenues over Expenditures	23,693.00	102,526.00	40,000.00
Beginning Fund Balance	1,116,326.00	1,116,326.00	1,218,852.00
Fund Balance June 30th	1,140,019.00	1,218,852.00	1,258,852.00
Fund Balance : Revenue %		1189%	3147%

Tort Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	226,248.00	231,229.00	232,462.00
Interest	58,050.00	9,138.00	6,000.00
Other Local	12,253.00	12,253.00	-
Total Revenue	296,551.00	252,620.00	238,462.00

Expenses			
Unemployment Ins	1,000.00	4,518.00	4,700.00
Property Ins.	187,329.00	187,329.00	213,336.00
Worker's Comp. Ins	108,179.00	108,179.00	147,171.00
Total Expenses	296,508.00	300,026.00	365,207.00

	FY24		FY25 budgeted to
	budgeted to		FY24 Budgeted
	FY23 Actual		
Percentage change in expenses	12%		23%

Excess(Deficit) of			
Revenues over			
Expenditures	43.00	(47,406.00)	(126,745.00)
Beginning Fund Balance	238,960.00	237,616.00	190,210.00
Fund Balance June 30th	239,003.00	190,210.00	63,465.00

Big Changes:
Increased Insurance Cost

Fire/Life Safety Fund

	FY24 Budgeted	FY24 Actual (Unaudited)	FY25 Budgeted
Revenues			
Property Tax Levy	0	0	0
Interest	2,500.00	4,739.02	2,500.00
Total Revenue	2,500.00	4,739.02	2,500.00
Expenses			
Professional Services			27,000.00
Improvements to Buildings	-	-	-
Total Expenses	-	-	27,000.00
Excess(Deficit) of Revenues over Expenditures	2,500.00	4,739.02	(24,500.00)
Beginning Fund Balance	63,437.00	63,436.00	68,175.00
Fund Balance June 30th	65,937.00	68,175.02	43,675.00

Big Changes:

Life Safety Survey