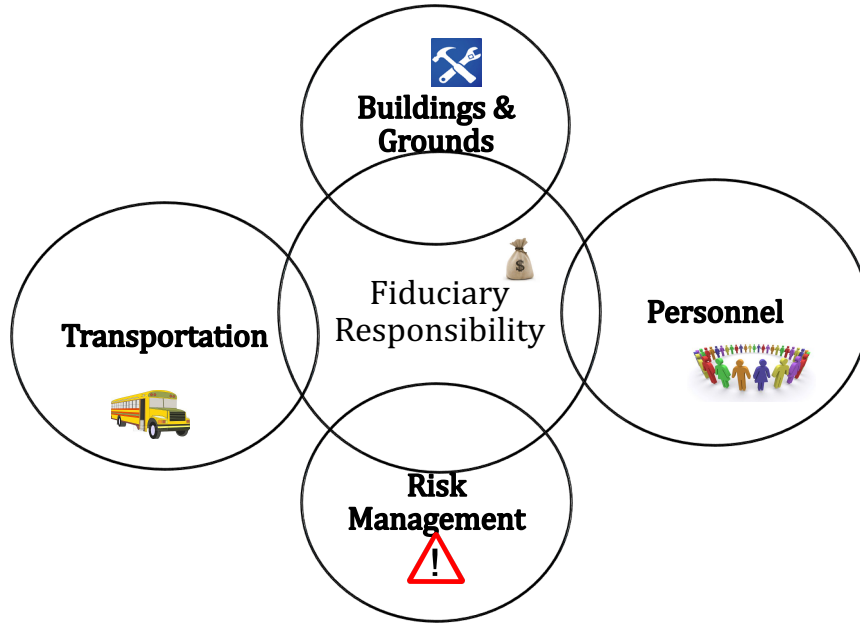


**CSBO Update
February 2025**



Expense Variance Budget Report

Fund	2024-25	2024-25	% of Budget
	Budget	FYTD Activity	
Education	26,087,057	14,347,381	55%
O & M	2,892,327	1,674,490	58%
Debt Service	3,377,481	1,752,453	52%
Transportation	2,603,708	1,254,849	48%
IMRF/SS	782,103	438,938	56%
Capital Projects	370,000	232,345	63%
Working Cash	2,000,000	0	0%
Tort	1,716,000	568,213	33%
Health Life Safety	60,000	56,588	94%
Totals	39,888,676	20,325,257	51%

1% Sales Tax

Sales Tax Revenue

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FYTD
August	\$ 78,339	\$ 78,312	\$ 76,691	\$78,778	\$99,687	\$91,476	\$ 70,755	\$ 115,808	\$ 137,039	\$ 133,005	\$ 132,521	-0.03%
September	\$ 87,977	\$ 83,634	\$ 82,544	\$85,508	\$81,368	\$86,667	\$ 87,687	\$ 117,007	\$ 132,558	\$ 128,475	\$ 122,786	
October	\$ 85,377	\$ 83,718	\$ 83,451	\$85,204	\$91,463	\$88,981	\$ 91,699	\$ 120,083	\$ 126,482	\$ 120,049	\$ 119,329	
November	\$ 79,133	\$ 80,163	\$ 80,143	\$81,876	\$86,915	\$82,260	\$ 90,985	\$ 111,682	\$ 122,817	\$ 126,014	\$ 125,044	
December	\$ 81,146	\$ 78,882	\$ 80,001	\$81,758	\$85,746	\$83,632	\$ 89,320	\$ 116,680	\$ 126,568	\$ 125,518	\$ 127,681	
January	\$ 80,888	\$ 82,089	\$ 79,251	\$81,544	\$85,746	\$82,961	\$ 84,181	\$ 119,518	\$ 133,903	\$ 123,465	\$ 128,957	
February	\$ 82,888	\$ 81,088	\$ 77,618	\$83,919	\$89,788	\$89,044	\$ 88,222	\$ 120,644	\$ 135,079	\$ 128,727		
March	\$ 80,552	\$ 79,131	\$ 78,646	\$85,957	\$84,543	\$88,400	\$ 83,929	\$ 124,154	\$ 137,343	\$ 134,651		
April	\$ 84,144	\$ 86,295	\$ 89,126	\$94,502	\$89,297	\$94,238	\$ 95,600	\$ 136,325	\$ 108,063	\$ 105,195		
May	\$ 66,904	\$ 64,765	\$ 67,456	\$73,367	\$67,423	\$73,588	\$ 90,221	\$ 103,419	\$ 102,660	\$ 104,236		
June	\$ 144,018	\$ 136,568	\$ 146,184	\$ 154,101	\$ 156,707	\$ 154,900	\$ 199,705	\$ 222,286	\$ 234,645	\$ 242,966		
Total	\$ 951,366	\$ 934,645	\$ 941,111	\$ 986,514	\$ 1,018,683	\$ 1,016,147	\$ 1,072,304	\$ 1,407,606	\$ 1,497,157	\$ 1,472,301	\$ 756,318	

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE, FISCAL YEARS ENDED JUNE 30, 2020-2024**

	Ed ⁽¹⁾	O&M	DEBT SERVICE	TRANS	IMRF	CAP PROJECTS	WORKING CASH	TORT	FIRE	TOTAL
Beginning Balance	\$ 6,114,147	\$2,487,059	\$1,708,175	\$1,400,245	\$ 951,065	\$1,456,412	\$4,845,027	\$ 778,538	\$ 2,408	\$19,743,076
Revenues	17,948,706	2,072,281	3,832,933	1,907,567	623,076	168,841	225,746	930,475	23,257	27,732,882
Expenditures	18,340,106	2,370,348	3,607,045	1,982,870	627,729	653,781	0	953,655	0	28,535,534
Net Transfers	474,791	(12,181)	303,732	0	0	(266,342)	(500,000)	0	0	0
Other Sources (Uses)	0	900,848	0	0	0	0	0	0	0	900,848
Ending Balance, 6/30/20	\$ 6,197,538	\$3,077,659	\$2,237,795	\$1,324,942	\$ 946,412	\$ 705,130	\$4,570,773	\$ 755,358	\$ 25,665	\$19,841,272
Beginning Balance	\$ 6,197,538	\$3,077,659	\$2,237,795	\$1,324,942	\$ 946,412	\$ 705,130	\$4,570,773	\$ 755,358	\$ 25,665	\$19,841,272
Revenues	18,183,147	2,032,962	3,903,279	2,068,965	682,549	605,632	214,417	974,516	31,514	28,696,981
Expenditures	19,111,609	2,513,315	3,760,984	1,850,129	650,824	138,005	0	1,088,109	0	29,112,975
Other Sources (Uses)	0	0	0	0	0	0	0	0	0	0
Ending Balance, 6/30/21	\$ 5,269,076	\$2,597,306	\$2,380,090	\$1,543,778	\$ 978,137	\$1,172,757	\$4,785,190	\$ 641,765	\$ 57,179	\$19,425,278
Beginning Balance	\$ 5,269,076	\$2,597,306	\$2,380,090	\$1,543,778	\$ 978,137	\$1,172,757	\$4,785,190	\$ 641,765	\$ 57,179	\$19,425,278
Revenues	21,747,353	2,146,194	4,368,164	2,123,896	768,011	251,701	221,144	1,135,164	69,918	32,831,545
Expenditures	21,476,948	2,214,940	3,762,376	2,079,331	669,802	273,131	0	1,138,451	0	31,614,979
Other Sources (Uses)	0	0	43,244	0	0	3,979,500	0	0	0	4,022,744
Ending Balance, 6/30/22	\$ 5,539,481	\$2,528,560	\$3,029,122	\$1,588,343	\$1,076,346	\$5,130,827	\$5,006,334	\$ 638,478	\$127,097	\$24,664,588
Beginning Balance	\$ 5,539,481	\$2,528,560	\$3,029,122	\$1,588,343	\$1,076,346	\$5,130,827	\$5,006,334	\$ 638,478	\$127,097	\$24,664,588
Revenues	23,252,351	2,394,139	3,717,848	2,080,715	800,750	958,752	256,999	1,372,616	83,704	34,917,874
Expenditures	22,362,683	2,698,364	3,910,584	2,335,195	644,790	2,854,925	0	1,600,210	0	36,406,751
Net Transfers	1,000,000	0	0	0	0	0	(1,000,000)	0	0	0
Other Sources (Uses)	0	0	0	0	0	0	0	0	0	0
Ending Balance, 6/30/23	\$ 7,429,149	\$2,224,335	\$2,836,386	\$1,333,863	\$1,232,306	\$3,234,654	\$4,263,333	\$ 410,884	\$210,801	\$23,175,711
Beginning Balance	\$ 7,429,149	\$2,224,335	\$2,836,386	\$1,333,863	\$1,232,306	\$3,234,654	\$4,263,333	\$ 410,884	\$210,801	\$23,175,711
Revenues	22,481,214	3,136,555	3,636,409	2,627,445	841,685	625,974	304,290	1,750,100	173,340	35,577,012
Expenditures	24,205,856	2,999,637	3,870,896	2,406,000	672,887	3,100,095	0	1,798,292	0	39,053,663
Net Transfers	1,000,000	0	0	0	0	0	(1,000,000)	0	0	0
Other Sources (Uses)	0	0	0	0	0	0	0	0	0	0
Ending Balance, 6/30/24	\$6,704,507	\$2,361,253	\$2,601,899	\$1,555,308	\$1,401,104	\$ 760,533	\$3,567,623	\$ 362,692	\$384,141	\$19,699,060

Source: The audited financial statements of the District for the fiscal years ended June 30, 2020 - June 30, 2024.

(1) Excludes "on-behalf" payments.

Upcoming

- Diesel and Unleaded Fuel contracts are expiring, bids going out end of month, bid recommendation at March Board Meeting.
- Working Cash Bond proceeds are now deposited in the District.
 - Resolution in March to permanently transfer \$2m to Ed Fund.
- Summer projects planning:
 - High School Roof
 - Middle School classroom carpeting replacement
 - Soccer Lights replacement
- Scott Johnson (May Board Meeting) to present the 10-year Health Life Safety Survey and the scope of work we can expect to see in the future.
- Naming of Buildings and Facilities. Board Policy 4:155, assemble a committee in March, meet in April, make recommendation to Board in May, possible Board action in June.
 - Committee Consists of: Board President, 1 Central Office Admin, 1 building Admin, 1 GEA rep, 1 PTA rep, 1 student rep.