COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	32,944,421	14,593,773	(18,350,648)	44%	29,697,286	13,141,852	(16,555,434)	44%
State	2,707,738	310,932	(2,396,806)	11%	2,712,738	526,530	(2,186,208)	19%
Federal	1,346,865	479,188	(867,677)	36%	1,523,401	848,547	(674,854)	56%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	36,999,024	15,383,893	(21,615,131)	42%	33,933,425	14,516,929	(19,416,496)	43%
Expenditures								
Salaries	22,880,519	3,204,422	19,676,097	14%	22,057,144	3,053,689	19,003,455	14%
Benefits	5,044,881	715,080	4,329,801	14%	4,841,691	671,180	4,170,511	14%
Purchased Services	998,823	199,019	799,804	20%	1,024,561	168,675	855,886	16%
Supplies	1,968,545	526,201	1,442,344	27%	2,052,440	513,937	1,538,503	25%
Capital Outlay	191,900	-	191,900	0%	57,000	14,411	42,589	25%
Tuition/Dues & Fees	2,925,615	584,500	2,341,115	20%	2,782,500	518,864	2,263,636	19%
Non-Cap Equipment	41,913	10,206	31,707	24%	34,046	4,250	29,796	12%
Termination Benefits	21,875	21,875	-	100%	9,940	9,940	-	100%
Transfers out	145,198	145,198	-	100%	195,198	-	195,198	0%
Total Expenditures	34,219,269	5,406,501	28,812,768	16%	33,054,520	4,954,946	28,099,574	15%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	3,035,317	1,241,449	(1,793,868)	41%	3,773,583	1,619,838	(2,153,745)	43%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,035,317	1,241,449	(1,793,868)	41%	3,773,583	1,619,838	(2,153,745)	43%
Expenditures								
Salaries	349,794	79,122	270,672	23%	362,630	90,113	272,517	25%
Benefits	82,913	20,997	61,916	25%	78,817	20,083	58,734	25%
Purchased Services	1,449,780	371,807	1,077,973	26%	1,546,560	306,503	1,240,057	20%
Supplies	845,650	194,353	651,297	23%	857,240	151,007	706,233	18%
Capital Outlay	606,000	162,092	443,908	27%	445,182	7,954	437,228	2%
Contingency	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	22,000	-	22,000	0%	22,000	13,021	8,979	0%
Transfers out	-	-	-	0%	1,481,297	-	1,481,297	0%
Total Expenditures	3,356,137	828,371	2,527,766	25%	4,793,726	588,681	4,205,045	12%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	558,978	461,449	(97,529)	83%	1,918,826	797,668	(1,121,158)	42%
State	1,675,000	-	(1,675,000)	0%	1,175,000	-	(1,175,000)	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,233,978	461,449	(1,772,529)	21%	3,093,826	797,668	(2,296,158)	26%
Expenditures								
Salaries	120,611	13,406	107,205	11%	151,365	14,548	136,817	10%
Benefits	56,002	5,755	50,247	10%	63,628	6,378	57,250	10%
Purchased Services	3,188,450	134,449	3,054,001	4%	3,120,790	219,418	2,901,372	7%
Supplies	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,365,063	153,610	3,211,453	5%	3,335,783	240,344	3,095,439	7%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	875,077	331,256	(543,821)	38%	906,386	399,092	(507,294)	44%
Expenditures								
Benefits	897,290	141,755	755,535	16%	870,466	130,373	740,093	15%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	5,212	2,396	(2,816)	46%	3,822	1,770	(2,052)	46%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	303,424	136,522	(166,902)	45%	207,670	93,800	(113,870)	45%
Transfers In	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenues	303,424	136,522	(166,902)	45%	257,670	93,800	(163,870)	45%
Expenditures								
Purchased Services	227,252	227,252	-	100%	210,445	210,445	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending September 30, 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	37,722,429	16,766,845	(20,955,584)	44%	36,507,573	16,054,020	(20,453,553)	44%
State	4,382,738	310,932	(4,071,806)	7%	3,887,738	526,530	(3,361,208)	14%
Federal	1,346,865	479,188	(867,677)	36%	1,523,401	848,547	(674,854)	56%
Transfers in	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenue	43,452,032	17,556,965	(25,895,067)	40%	41,968,712	17,429,097	(24,539,615)	42%
EXPENDITURES								
Salaries	23,350,924	3,296,950	20,053,974	14%	22,571,139	3,158,350	19,412,789	14%
Benefits	6,081,086	883,587	5,197,499	15%	5,854,602	828,014	5,026,588	14%
Purchased Services	5,864,305	932,527	4,931,778	16%	5,902,356	905,041	4,997,315	15%
Supplies	2,814,195	720,554	2,093,641	26%	2,909,680	664,944	2,244,736	23%
Capital Outlay	797,900	162,092	635,808	20%	502,182	22,365	479,817	4%
Tuition/Dues & Fees	2,925,615	584,500	2,341,115	20%	2,782,500	518,864	2,263,636	19%
Non-Cap Equipment	63,913	10,206	53,707	16%	56,046	17,271	38,775	31%
Termination Benefits	21,875	21,875	-	100%	9,940	9,940	-	0%
Transfers out	145,198	145,198	-	100%	1,676,495	-	1,676,495	0%
Total Expenditures	42,065,011	6,757,489	35,307,522	16%	42,264,940	6,124,789	36,140,151	14%
Surplus/(Deficit)	1,387,021	10,799,476			(296,228)	11,304,308		

BUDGET STATUS REPORTS

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

REVENUES:

LOCAL Local revenues are up $713K from the prior year. We received 37.50% of the 2023 levy through September of 2024 as opposed to 37.27% of the 2024 levy through September of 2025. 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 $630K higher than in the prior fiscal year at this time. Interest income is down $48K from the prior fiscal year. CPPRT revenue is down $27K from the prior year. Special Education tuition, which is billed to other Glenbard elementary districts, is up $52K from the prior year. Student registration fees are up $39K from the prior year. Student lunch fees are up $12K from the prior year.

STATE State revenues are down $216K from the prior year. We have not yet received the last FY24-25 MCAT payment as of the end of September. Last year, at this time, we had received $226K for the Orphanage claim in Setpember. So far this fiscal year, we have only received EBF payments from the State.

FEDERAL The District has received $479K in federal revenues this year versus $848K in federal revenues last year. Revenues in this category consist primarily of Medicaid reimbursements from the Illinois Department of Human Services and Title funding reimbursements from last fiscal year. All of these revenues will be accrued back to last fiscal year. Last year at this same time, we received $123K more in IDEA funding reimbursements from the prior year as well as the FY22 Medicaid cost settlement dollars in the first quarter of 2024-25.

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

EXPENDITURES:

SALARY/BENEFITS Salary and benefits expenditures are up $194K or 4.87% from the prior year. This is inline with budget parameters.

PURCH SERVICES Purchased services expenditures are up $27K from the prior year at this time. The Education Fund expenses are up $30K from the prior year due to an increase in legal bills from last year to this year. The O&M Fund expenditures are up $65K from the prior year due to increased grounds maintenance bills paid from the beginning of summer in the month of September. The Transportation Fund expenditures are down $85K from the prior year due to the timing of invoices as well as the discovery of the billing error that was rectified on this year's invoices. Tort Fund expenses are up $17K due to an increase in insurance premiums.

SUPPLIES Supplies expenditures are up $56K from the prior year. Expenditures in the Education Fund are up $12K due to earlier software renewals this fiscal year. O&M Fund expenses are up $43K from the prior year due to higher electricity expenses this summer.

CAPITAL OUTLAY There has been $162K in capital outlay expenditures this year and $22K in the prior year. This year, we replaced the parking lot at Briar Glen as well as a portion of the Glen Crest fence that was damaged during a car accident over the summer.

TUITION/OTHER Expenditures in this category are $65K higher than the prior fiscal year. CASE expenses are $44K higher than the prior year. Special Education tuition expenses are $28K higher than the prior year.

NON-CAP OUTLAY There have been $10K in expenditures this year versus $17K in the prior year. This year, we have purchased classroom materials and furniture for the Preschool program through the PFA grant. Last year, we replaced basketball standards at Glen Crest and Westfield.

TERMINATION BEN The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.