# COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
## BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
## Period Ending November 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 | 15,353,278 | (17,591,143) | 47% | 29,697,286 | 13,915,316 | (15,781,970) | 47% |
| State | 2,707,738 | 605,355 | (2,102,383) | 22% | 2,712,738 | 951,807 | (1,760,931) | 35% |
| Federal | 1,346,865 | 753,290 | (593,575) | 56% | 1,523,401 | 980,509 | (542,892) | 64% |
| Transfers In | - | - | - | 0% | - | - | - | 0% |
| ***Total Revenues*** | 36,999,024 | 16,711,923 | (20,287,101) | 45% | 33,933,425 | 15,847,632 | (18,085,793) | 47% |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries | 22,880,519 | 7,140,768 | 15,739,751 | 31% | 22,057,144 | 7,741,459 | 14,315,685 | 35% |
| Benefits | 5,044,881 | 1,607,394 | 3,437,487 | 32% | 4,841,691 | 1,693,017 | 3,148,674 | 35% |
| Purchased Services | 998,823 | 326,518 | 672,305 | 33% | 1,024,561 | 361,838 | 662,723 | 35% |
| Supplies | 1,968,545 | 877,830 | 1,090,715 | 45% | 2,052,440 | 718,928 | 1,333,512 | 35% |
| Capital Outlay | 191,900 | 15,939 | 175,961 | 8% | 57,000 | 14,411 | 42,589 | 25% |
| Tuition/Dues & Fees | 2,925,615 | 1,331,454 | 1,594,161 | 46% | 2,782,500 | 738,153 | 2,044,347 | 27% |
| Non-Cap Equipment | 41,913 | 26,617 | 15,296 | 64% | 34,046 | 6,680 | 27,366 | 20% |
| Termination Benefits | 21,875 | 28,207 | (6,332) | 100% | 9,940 | 9,940 | - | 100% |
| Transfers out | 145,198 | 145,198 | - | 100% | 195,198 | 110,767 | 84,431 | 57% |
| ***Total Expenditures*** | 34,219,269 | 11,499,925 | 22,719,344 | 34% | 33,054,520 | 11,395,193 | 21,659,327 | 34% |

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
# BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
# Period Ending November 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 | 1,296,519 | (1,738,798) | 43% | 3,773,583 | 1,679,906 | (2,093,677) | 45% |
| State Revenue | - | - | - | 0% | - | - | - | 0% |
| Transfers In | - | - | - | 0% | - | - | - | 0% |
| ***Total Revenues*** | 3,035,317 | 1,296,519 | (1,738,798) | 43% | 3,773,583 | 1,679,906 | (2,093,677) | 45% |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries | 349,794 | 130,084 | 219,710 | 37% | 362,630 | 166,091 | 196,539 | 46% |
| Benefits | 82,913 | 35,225 | 47,688 | 42% | 78,817 | 36,598 | 42,219 | 46% |
| Purchased Services | 1,449,780 | 690,684 | 759,096 | 48% | 1,546,560 | 460,711 | 1,085,849 | 30% |
| Supplies | 845,650 | 310,937 | 534,713 | 37% | 857,240 | 276,542 | 580,698 | 32% |
| Capital Outlay | 606,000 | 222,983 | 383,017 | 37% | 445,182 | 12,307 | 432,875 | 3% |
| Contingency | - | - | - | 0% | - | - | - | 0% |
| Non-Cap Equipment | 22,000 | 3,856 | 18,144 | 0% | 22,000 | 13,021 | 8,979 | 0% |
| Transfers out | - | - | - | 0% | 1,481,297 | - | 1,481,297 | 0% |
| ***Total Expenditures*** | 3,356,137 | 1,393,769 | 1,962,368 | 42% | 4,793,726 | 965,270 | 3,828,456 | 20% |

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
## BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
## Period Ending November 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 | 615,513 | 56,535 | 110% | 1,918,826 | 827,777 | (1,091,049) | 43% |
| State | 1,675,000 | 406,634 | (1,268,366) | 24% | 1,175,000 | 295,411 | (879,589) | 25% |
| Transfers In | - | - | - | 0% | - | - | - | 0% |
| ***Total Revenues*** | 2,233,978 | 1,022,147 | (1,211,831) | 46% | 3,093,826 | 1,123,188 | (1,970,638) | 36% |
| | | | | | | | | |
| Expenditures | | | | | | | | |
| Salaries | 120,611 | 37,420 | 83,191 | 31% | 151,365 | 47,947 | 103,418 | 32% |
| Benefits | 56,002 | 16,815 | 39,187 | 30% | 63,628 | 21,038 | 42,590 | 33% |
| Purchased Services | 3,188,450 | 835,688 | 2,352,762 | 26% | 3,120,790 | 806,487 | 2,314,303 | 26% |
| Supplies | - | - | - | 0% | - | - | - | 0% |
| Non-Cap Equipment | - | - | - | 0% | - | - | - | 0% |
| Transfers out | - | - | - | 0% | - | - | - | 0% |
| ***Total Expenditures*** | 3,365,063 | 889,923 | 2,475,140 | 26% | 3,335,783 | 875,472 | 2,460,311 | 26% |

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
## BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
## Period Ending November 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 | 345,249 | (529,828) | 39% | 906,386 | 414,121 | (492,265) | 46% |
| Expenditures | | | | | | | | |
| Benefits | 897,290 | 309,717 | 587,573 | 35% | 870,466 | 320,616 | 549,850 | 37% |

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
## BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
## Period Ending November 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 | 2,486 | (2,726) | 48% | 3,822 | 1,836 | (1,986) | 48% |
| Expenditures | | | | | | | | |
| Transfers Out | - | - | - | 0% | - | - | - | 0% |

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
## BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
## Period Ending November 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 | 141,569 | (161,855) | 47% | 207,670 | 97,332 | (110,338) | 47% |
| Transfers In | - | - | - | 0% | 50,000 | - | (50,000) | 0% |
| ***Total Revenues*** | 303,424 | 141,569 | (161,855) | 47% | 257,670 | 97,332 | (160,338) | 47% |
| | | | | | | | | |
| 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 November 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 | 17,754,614 | (19,967,815) | 47% | 36,507,573 | 16,936,288 | (19,571,285) | 46% |
| State | 4,382,738 | 1,011,989 | (3,370,749) | 23% | 3,887,738 | 1,247,218 | (2,640,520) | 32% |
| Federal | 1,346,865 | 753,290 | (593,575) | 56% | 1,523,401 | 980,509 | (542,892) | 64% |
| Transfers in | - | - | - | 0% | 50,000 | - | (50,000) | 0% |
| **Total Revenue** | 43,452,032 | 19,519,893 | (23,932,139) | 45% | 41,968,712 | 19,164,015 | (22,804,697) | 46% |
| **EXPENDITURES** | | | | | | | | |
| Salaries | 23,350,924 | 7,308,272 | 16,042,652 | 31% | 22,571,139 | 7,955,497 | 14,615,642 | 35% |
| Benefits | 6,081,086 | 1,969,151 | 4,111,935 | 32% | 5,854,602 | 2,071,269 | 3,783,333 | 35% |
| Purchased Services | 5,864,305 | 2,080,142 | 3,784,163 | 35% | 5,902,356 | 1,839,481 | 4,062,875 | 31% |
| Supplies | 2,814,195 | 1,188,767 | 1,625,428 | 42% | 2,909,680 | 995,470 | 1,914,210 | 34% |
| Capital Outlay | 797,900 | 238,922 | 558,978 | 30% | 502,182 | 26,718 | 475,464 | 5% |
| Tuition/Dues & Fees | 2,925,615 | 1,331,454 | 1,594,161 | 46% | 2,782,500 | 738,153 | 2,044,347 | 27% |
| Non-Cap Equipment | 63,913 | 30,473 | 33,440 | 48% | 56,046 | 19,701 | 36,345 | 35% |
| Termination Benefits | 21,875 | 28,207 | (6,332) | 100% | 9,940 | 9,940 | - | 0% |
| Transfers out | 145,198 | 145,198 | - | 100% | 1,676,495 | 110,767 | 1,565,728 | 7% |
| **Total Expenditures** | 42,065,011 | 14,320,586 | 27,744,425 | 34% | 42,264,940 | 13,766,996 | 28,497,944 | 33% |
| **Surplus/(Deficit)** | 1,387,021 | 5,199,307 | | | (296,228) | 5,397,019 | | |

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

## REVENUES:

**LOCAL** Local revenues are up $818K from the prior year. We received 46.72% of the 2023 levy through November of 2024 as opposed to 46.63% of the 2024 levy through November 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 $650K higher than in the prior fiscal year at this time. Interest income is up $8K from the prior fiscal year. CPPRT revenue is down $30K 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 $31K from the prior year. Student lunch fees are up $28K from the prior year. PreK tuition is down $31K from the prior year. Refund of Prior Year's expenses in the Transporation Fund is up $131K from the prior year due to the refund from the bus company for last year's overcharges.

**STATE** State revenues are down $235K from the prior year. As of the end of October, we received partial payment of the last of the 2024-25 MCAT payments, excluding. Private Facility Reimbursement. Last year, at this time, we had received the full final payment of the 2023-24 MCAT payments. EBF payments from the State have been been coming in on time this fiscal year.

**FEDERAL** The District has received $753K in federal revenues this year versus $980K 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. $340K of these revenues will be accrued back to last fiscal year. Last year at this same time, we received $55K 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 and the remaining ESSER funding of $198K.

**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 $749K or 7.47% from the prior year. Last year, the December 1st payroll fell on a weekend and was, therefore, posted on November 29th, accounting for the decrease.

**PURCH SERVICES** Purchased services expenditures are up $241K from the prior year at this time. The Education Fund expenses are comparable to the prior year. O&M Fund expneses are up $230K from the prior year due to $90K in grounds maintenance bills paid from the beginning of the summer paid in this fiscal year. Additionally, we have paid roughly $78K more in cleaning expenditures this year compared to last year at this time due to overtime. The Transportation Fund expenditures are up $29K from the prior year due to 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 $193K from the prior year. Expenditures in the Education Fund are up $159K due, in part, to earlier software renewals this fiscal year. Additionally, the balance of the Into Literature payment was paid this fiscal year. Finally, food service expenditures are up $80K this school year due to increased participation and the timing of invoices, which are on time this school year. O&M Fund expenses are up $34K from the prior year due to higher electricity expenditures this year compared to last year.

**CAPITAL OUTLAY** There has been $239K in capital outlay expenditures this year and $27K 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. We also replaced the food service point of sale terminals, which were at the end of their useful life.

**TUITION/OTHER** Expenditures in this category are $593K higher than the prior fiscal year. CASE expenses are $466K higher than the prior year. We have paid two of the four quarterly invoices this year for CASE versus only one last year at this time. Special Education tuition expenses are $133K higher than the prior year due to more students privately placed this year versus last.

**NON-CAP OUTLAY** There have been $30K in expenditures this year versus $20K in the prior year. This year, we upgraded/replaced many of the walkie-talkies to digital models. 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.