COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 31, 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	15,038,874	(17,905,547)	46%	29,697,286	13,638,993	(16,058,293)	46%
State	2,707,738	455,251	(2,252,487)	17%	2,712,738	797,201	(1,915,537)	29%
Federal	1,346,865	675,283	(671,582)	50%	1,523,401	953,100	(570,301)	63%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	36,999,024	16,169,408	(20,829,616)	44%	33,933,425	15,389,294	(18,544,131)	45%
Expenditures								
Salaries	22,880,519	6,161,345	16,719,174	27%	22,057,144	4,935,099	17,122,045	22%
Benefits	5,044,881	1,383,783	3,661,098	27%	4,841,691	1,080,246	3,761,445	22%
Purchased Services	998,823	248,378	750,445	25%	1,024,561	258,474	766,087	25%
Supplies	1,968,545	701,866	1,266,679	36%	2,052,440	571,957	1,480,483	28%
Capital Outlay	191,900	15,939	175,961	8%	57,000	14,411	42,589	25%
Tuition/Dues & Fees	2,925,615	855,452	2,070,163	29%	2,782,500	606,432	2,176,068	22%
Non-Cap Equipment	41,913	21,006	20,907	50%	34,046	4,680	29,366	14%
Termination Benefits	21,875	28,207	(6,332)	100%	9,940	9,940	-	100%
Transfers out	145,198	145,198	-	100%	195,198	-	195,198	0%
Total Expenditures	34,219,269	9,561,174	24,658,095	28%	33,054,520	7,481,239	25,573,281	23%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	3,035,317	1,285,899	(1,749,418)	42%	3,773,583	1,655,687	(2,117,896)	44%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,035,317	1,285,899	(1,749,418)	42%	3,773,583	1,655,687	(2,117,896)	44%
Expenditures								
Salaries	349,794	117,426	232,368	34%	362,630	120,545	242,085	33%
Benefits	82,913	31,567	51,346	38%	78,817	26,651	52,166	34%
Purchased Services	1,449,780	554,164	895,616	38%	1,546,560	365,572	1,180,988	24%
Supplies	845,650	220,683	624,967	26%	857,240	247,181	610,059	29%
Capital Outlay	606,000	219,108	386,892	36%	445,182	12,306	432,876	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	1,146,804	2,209,333	34%	4,793,726	785,276	4,008,450	16%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 31, 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	609,645	50,667	109%	1,918,826	815,613	(1,103,213)	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	1,016,279	(1,217,699)	45%	3,093,826	1,111,024	(1,982,802)	36%
Expenditures								
Salaries	120,611	31,537	89,074	26%	151,365	28,050	123,315	19%
Benefits	56,002	14,163	41,839	25%	63,628	12,260	51,368	19%
Purchased Services	3,188,450	320,033	2,868,417	10%	3,120,790	569,739	2,551,051	18%
Supplies	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,365,063	365,733	2,999,330	11%	3,335,783	610,049	2,725,734	18%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 31, 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	342,585	(532,492)	39%	906,386	408,061	(498,325)	45%
Expenditures								
Benefits	897,290	268,534	628,756	30%	870,466	207,209	663,257	24%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 31, 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	2,474	(2,738)	47%	3,822	1,810	(2,012)	47%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 31, 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	140,927	(162,497)	46%	207,670	95,908	(111,762)	46%
Transfers In	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenues	303,424	140,927	(162,497)	46%	257,670	95,908	(161,762)	46%
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 October 31, 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	17,420,404	(20,302,025)	46%	36,507,573	16,616,072	(19,891,501)	46%
State	4,382,738	861,885	(3,520,853)	20%	3,887,738	1,092,612	(2,795,126)	28%
Federal	1,346,865	675,283	(671,582)	50%	1,523,401	953,100	(570,301)	63%
Transfers in	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenue	43,452,032	18,957,572	(24,494,460)	44%	41,968,712	18,661,784	(23,306,928)	44%
EXPENDITURES								
Salaries	23,350,924	6,310,308	17,040,616	27%	22,571,139	5,083,694	17,487,445	23%
Benefits	6,081,086	1,698,047	4,383,039	28%	5,854,602	1,326,366	4,528,236	23%
Purchased Services	5,864,305	1,349,827	4,514,478	23%	5,902,356	1,404,230	4,498,126	24%
Supplies	2,814,195	922,549	1,891,646	33%	2,909,680	819,138	2,090,542	28%
Capital Outlay	797,900	235,047	562,853	29%	502,182	26,717	475,465	5%
Tuition/Dues & Fees	2,925,615	855,452	2,070,163	29%	2,782,500	606,432	2,176,068	22%
Non-Cap Equipment	63,913	24,862	39,051	39%	56,046	17,701	38,345	32%
Termination Benefits	21,875	28,207	(6,332)	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	11,569,497	30,495,514	28%	42,264,940	9,294,218	32,970,722	22%
Surplus/(Deficit)	1,387,021	7,388,075			(296,228)	9,367,566		

BUDGET STATUS REPORTS

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

REVENUES:

LOCAL Local revenues are up $804K from the prior year. We received 46.26% of the 2023 levy through October of 2024 as opposed to 46.63% of the 2024 levy through October 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 $800K higher than in the prior fiscal year at this time. Interest income is down $34K 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 $45K from the prior year. Student lunch fees are up $17K from the prior year. PreK tuition is down $21K from the prior year.

STATE State revenues are down $231K from the prior year. As of the end of October, we received partial payment of the last of the 2024-25 MCAT payments. 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 coming on time this fiscal year.

FEDERAL The District has received $675K in federal revenues this year versus $953K 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.

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 $1.6M or 24.93% from the prior year. This year, the November 1st payroll fell on a weekend and was, therefore, posted on October 31st, accounting for the increase.

PURCH SERVICES Purchased services expenditures are down $54K from the prior year at this time. The Education Fund expenses are comparable to the prior year. O&M Fund expneses are up $188K 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 $50K more in cleaning expenditures this year compared to last year at this time. 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 $103K from the prior year. Expenditures in the Education Fund are up $130K 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 $70K this school year due to increased participation and the timing of invoices, which are on time this school year. O&M Fund expenses are down $27K from the prior year due to lower natural gas expenditures this year compared to last year.

CAPITAL OUTLAY There has been $235K 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 $249K higher than the prior fiscal year. CASE expenses are $160K higher than the prior year. Special Education tuition expenses are $95K higher than the prior year.

NON-CAP OUTLAY There have been $25K in expenditures this year versus $18K 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.