COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	15,747,753	(17,196,668)	48%	29,697,286	14,235,027	(15,462,259)	48%
State	2,707,738	1,041,592	(1,666,146)	38%	2,712,738	1,101,891	(1,610,847)	41%
Federal	1,346,865	777,534	(569,331)	58%	1,523,401	1,163,686	(359,715)	76%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	36,999,024	17,566,879	(19,432,145)	47%	33,933,425	16,500,604	(17,432,821)	49%
Expenditures								
Salaries	22,880,519	10,056,053	12,824,466	44%	22,057,144	9,645,868	12,411,276	44%
Benefits	5,044,881	2,245,002	2,799,879	45%	4,841,691	2,095,953	2,745,738	43%
Purchased Services	998,823	398,312	600,511	40%	1,024,561	449,029	575,532	44%
Supplies	1,968,545	967,008	1,001,537	49%	2,052,440	893,900	1,158,540	44%
Capital Outlay	191,900	15,939	175,961	8%	57,000	18,882	38,118	33%
Tuition/Dues & Fees	2,925,615	1,384,014	1,541,601	47%	2,782,500	838,586	1,943,914	30%
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	15,266,350	18,952,919	45%	33,054,520	14,069,605	18,984,915	43%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	1,325,577	(1,709,740)	44%	3,773,583	1,711,146	(2,062,437)	45%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,035,317	1,325,577	(1,709,740)	44%	3,773,583	1,711,146	(2,062,437)	45%
Expenditures								
Salaries	349,794	169,517	180,277	48%	362,630	196,177	166,453	54%
Benefits	82,913	45,708	37,205	55%	78,817	43,273	35,544	55%
Purchased Services	1,449,780	814,396	635,384	56%	1,546,560	714,071	832,489	46%
Supplies	845,650	384,378	461,272	45%	857,240	366,526	490,714	43%
Capital Outlay	606,000	273,743	332,257	45%	445,182	20,821	424,361	5%
Contingency	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	22,000	3,856	18,144	0%	22,000	21,702	298	0%
Transfers out	-	-	-	0%	1,481,297	-	1,481,297	0%
Total Expenditures	3,356,137	1,691,598	1,664,539	50%	4,793,726	1,362,570	3,431,156	28%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	632,001	73,023	113%	1,918,826	843,288	(1,075,538)	44%
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	1,038,635	(1,195,343)	46%	3,093,826	1,138,699	(1,955,127)	37%
Expenditures								
Salaries	120,611	55,005	65,606	46%	151,365	63,332	88,033	42%
Benefits	56,002	24,686	31,316	44%	63,628	26,871	36,757	42%
Purchased Services	3,188,450	843,484	2,344,966	26%	3,120,790	1,287,938	1,832,852	41%
Supplies	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,365,063	923,175	2,441,888	27%	3,335,783	1,378,141	1,957,642	41%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	352,941	(522,136)	40%	906,386	421,938	(484,448)	47%
Expenditures								
Benefits	897,290	432,442	464,848	48%	870,466	405,823	464,643	47%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	2,537	(2,675)	49%	3,822	1,871	(1,951)	49%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending December 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	144,464	(158,960)	48%	207,670	99,169	(108,501)	48%
Transfers In	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenues	303,424	144,464	(158,960)	48%	257,670	99,169	(158,501)	48%
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 December 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	18,205,273	(19,517,156)	48%	36,507,573	17,312,439	(19,195,134)	47%
State	4,382,738	1,448,226	(2,934,512)	33%	3,887,738	1,397,302	(2,490,436)	36%
Federal	1,346,865	777,534	(569,331)	58%	1,523,401	1,163,686	(359,715)	76%
Transfers in	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenue	43,452,032	20,431,033	(23,020,999)	47%	41,968,712	19,873,427	(22,095,285)	47%
EXPENDITURES								
Salaries	23,350,924	10,280,575	13,070,349	44%	22,571,139	9,905,377	12,665,762	44%
Benefits	6,081,086	2,747,838	3,333,248	45%	5,854,602	2,571,920	3,282,682	44%
Purchased Services	5,864,305	2,283,444	3,580,861	39%	5,902,356	2,661,483	3,240,873	45%
Supplies	2,814,195	1,351,386	1,462,809	48%	2,909,680	1,260,426	1,649,254	43%
Capital Outlay	797,900	289,682	508,218	36%	502,182	39,703	462,479	8%
Tuition/Dues & Fees	2,925,615	1,384,014	1,541,601	47%	2,782,500	838,586	1,943,914	30%
Non-Cap Equipment	63,913	30,473	33,440	48%	56,046	28,382	27,664	51%
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	18,540,817	23,524,194	44%	42,264,940	17,426,584	24,838,356	41%
Surplus/(Deficit)	1,387,021	1,890,216			(296,228)	2,446,843		

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

REVENUES:

LOCAL Local revenues are up $893K from the prior year. We received 47.42% of the 2023 levy through December of 2024 as opposed to 47.48% of the 2024 levy through December 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 $660K higher than in the prior fiscal year at this time. Interest income is down $25K from the prior fiscal year. CPPRT revenue is down $8K 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 $25K from the prior year. Student lunch fees are up $32K from the prior year. PreK tuition is down $38K 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 up $51K from the prior year. As of the end of December, we received the first of the 2025-26 MCAT payments for Private Facility reimbursement and transportation. EBF payments from the State have been coming in on time and are comparable to the prior year. Finally, this year, we've received $169K for the PFA grant, which had not been received in the prior year.

FEDERAL The District has received $777K in federal revenues this year versus $1.2M 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 $167K 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 $551K or 4.42% from the prior year. This is inline with the budget and projections.

PURCH SERVICES Purchased services expenditures are down $378K from the prior year at this time. The Education Fund expenses are down $51K from the prior year. The only area showing increased expenditures this year are the legal fees of roughly $38K. The O&M fund expenses are up $100K from the prior year due to an additional $35K in grounds maintenance bills paid this fiscal year. Additionally, we have paid roughly $10K more in cleaning expenditures this year compared to last year at this time due to overtime. The Transportation Fund expenditures are down $444K from the prior year due to the discovery of the billing error that was rectified on this year's invoices as well as the timing of invoices paid. Tort Fund expenses are up $17K due to an increase in insurance premiums.

SUPPLIES Supplies expenditures are up $91K from the prior year. Expenditures in the Education Fund are up $73K due, in part, to earlier software renewals this fiscal year as well as an increase in food service supplies of $77K due to increased participation and the timing of invoices. Additionally, the balance of the Into Literature payments was paid this fiscal year. O&M Fund expenses are up $18K from the prior year due to higher electricity expenditures this year compared to last year.

CAPITAL OUTLAY There has been $290K in capital outlay expenditures this year and $40K 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 $473K 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 $79K 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 $28K 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.