COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	1,022,974	(31,921,447)	3%	29,697,286	1,043,127	(28,654,159)	4%
State	2,707,738	150,277	(2,557,461)	6%	2,712,738	150,113	(2,562,625)	6%
Federal	1,346,865	470,043	(876,822)	35%	1,523,401	647,468	(875,933)	43%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	36,999,024	1,643,294	(35,355,730)	4%	33,933,425	1,840,708	(32,092,717)	5%
Expenditures								
Salaries	22,880,519	2,232,310	20,648,209	10%	22,057,144	2,110,620	19,946,524	10%
Benefits	5,044,881	501,544	4,543,337	10%	4,841,691	462,981	4,378,710	10%
Purchased Services	998,823	147,091	851,732	15%	1,024,561	116,438	908,123	11%
Supplies	1,968,545	402,280	1,566,265	20%	2,052,440	332,095	1,720,345	16%
Capital Outlay	191,900	-	191,900	0%	57,000	14,411	42,589	25%
Tuition/Dues & Fees	2,925,615	155,584	2,770,031	5%	2,782,500	157,206	2,625,294	6%
Non-Cap Equipment	41,913	8,470	33,443	20%	34,046	-	34,046	0%
Termination Benefits	21,875	21,875	-	100%	9,940	5,880	4,060	100%
Transfers out	145,198	145,198	-	100%	195,198	-	195,198	0%
Total Expenditures	34,219,269	3,614,352	30,604,917	11%	33,054,520	3,199,631	29,854,889	10%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	63,977	(2,971,340)	2%	3,773,583	95,526	(3,678,057)	3%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,035,317	63,977	(2,971,340)	2%	3,773,583	95,526	(3,678,057)	3%
Expenditures								
Salaries	349,794	66,463	283,331	19%	362,630	75,459	287,171	21%
Benefits	82,913	17,455	65,458	21%	78,817	16,609	62,208	21%
Purchased Services	1,449,780	191,570	1,258,210	13%	1,546,560	212,379	1,334,181	14%
Supplies	845,650	94,405	751,245	11%	857,240	103,189	754,051	12%
Capital Outlay	606,000	160,217	445,783	26%	445,182	-	445,182	0%
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	530,110	2,826,027	16%	4,793,726	420,657	4,373,069	9%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	23,203	(535,775)	4%	1,918,826	38,206	(1,880,620)	2%
State	1,675,000	-	(1,675,000)	0%	1,175,000	-	(1,175,000)	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,233,978	23,203	(2,210,775)	1%	3,093,826	38,206	(3,055,620)	1%
Expenditures								
Salaries	120,611	7,416	113,195	6%	151,365	7,979	143,386	5%
Benefits	56,002	2,987	53,015	5%	63,628	3,482	60,146	5%
Purchased Services	3,188,450	11,711	3,176,739	0%	3,120,790	177,205	2,943,585	6%
Supplies	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,365,063	22,114	3,342,949	1%	3,335,783	188,666	3,147,117	6%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	14,806	(860,271)	2%	906,386	17,697	(888,689)	2%
Expenditures								
Benefits	897,290	100,632	796,658	11%	870,466	92,432	778,034	11%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	103	(5,109)	2%	3,822	78	(3,744)	2%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	5,828	(297,596)	2%	207,670	4,159	(203,511)	2%
Transfers In	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenues	303,424	5,828	(297,596)	2%	257,670	4,159	(253,511)	2%
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 August 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	1,130,891	(36,591,538)	3%	36,507,573	1,198,793	(35,308,780)	3%
State	4,382,738	150,277	(4,232,461)	3%	3,887,738	150,113	(3,737,625)	4%
Federal	1,346,865	470,043	(876,822)	35%	1,523,401	647,468	(875,933)	43%
Transfers in	-	-	-	0%	50,000	-	(50,000)	0%
Total Revenue	43,452,032	1,751,211	(41,700,821)	4%	41,968,712	1,996,374	(39,972,338)	5%
EXPENDITURES								
Salaries	23,350,924	2,306,189	21,044,735	10%	22,571,139	2,194,058	20,377,081	10%
Benefits	6,081,086	622,618	5,458,468	10%	5,854,602	575,504	5,279,098	10%
Purchased Services	5,864,305	577,624	5,286,681	10%	5,902,356	716,467	5,185,889	12%
Supplies	2,814,195	496,685	2,317,510	18%	2,909,680	435,284	2,474,396	15%
Capital Outlay	797,900	160,217	637,683	20%	502,182	14,411	487,771	3%
Tuition/Dues & Fees	2,925,615	155,584	2,770,031	5%	2,782,500	157,206	2,625,294	6%
Non-Cap Equipment	63,913	8,470	55,443	13%	56,046	13,021	43,025	23%
Termination Benefits	21,875	21,875	-	100%	9,940	5,880	4,060	0%
Transfers out	145,198	145,198	-	100%	1,676,495	-	1,676,495	0%
Total Expenditures	42,065,011	4,494,460	37,570,551	11%	42,264,940	4,111,831	38,153,109	10%
Surplus/(Deficit)	1,387,021	(2,743,249)			(296,228)	(2,115,457)		

BUDGET STATUS REPORTS

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

REVENUES:

LOCAL Local revenues are down $68K from the prior year. We received 1.95% of the 2023 levy through August of 2024 as opposed to 1.84% of the 2024 levy through August 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 $60K higher than in the prior fiscal year at this time. Interest income is down $44K 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 down $48K from the prior year. Student registration fees are down $10K from the prior year. YMCA after school revenuews are also down $10K from the prior year.

STATE $150K in state revenues has been received so far this year and $150K in the prior year. We have not yet received the last FY24-25 MCAT payment as of the end of August. So far this fiscal year, we have only received EBF payments from the State.

FEDERAL The District has received $470K in federal revenues this year versus $647K 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.

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 $159K or 5.75% from the prior year. This is inline with budget parameters.

PURCH SERVICES Purchased services expenditures are down $139K 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 Transportation Fund expenditures are down $165K from the prior year again due to timing of invoices. Through the month of August, we had not paid any invoices to First Student. Tort Fund expenses are up $17K due to an increase in insurance premiums.

SUPPLIES Supplies expenditures are up $61K from the prior year. Expenditures in the Education Fund are up $70K due to earlier software renewals this fiscal year. O&M Fund expenses are down $9K from the prior year due to lower electricity expenses this summer.

CAPITAL OUTLAY There has been $160K in capital outlay expenditures this year and $14K 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 comparable to the prior fiscal year. Expenditures through the month of August include private tuition for special education students for summer school.

NON-CAP OUTLAY There have been $8K in expenditures this year versus $13K 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.