COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	33,544,600	600,179	102%	29,697,286	30,842,862	1,145,576	104%
State	2,707,738	2,456,628	(251,110)	91%	2,712,738	2,624,599	(88,139)	97%
Federal	1,346,865	1,403,763	56,898	104%	1,523,401	1,846,723	323,322	121%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	36,999,024	37,404,991	405,967	101%	33,933,425	35,314,184	1,380,759	104%
Expenditures								
Salaries	22,880,519	22,874,784	5,735	100%	22,057,144	22,050,179	6,965	100%
Benefits	5,044,881	5,099,137	(54,256)	101%	4,841,691	4,763,825	77,866	98%
Purchased Services	998,823	893,827	104,996	89%	1,024,561	994,856	29,705	97%
Supplies	1,968,545	1,894,056	74,489	96%	2,052,440	1,810,271	242,169	88%
Capital Outlay	191,900	153,171	38,729	80%	57,000	55,014	1,986	97%
Tuition/Dues & Fees	2,925,615	2,771,751	153,864	95%	2,782,500	2,690,015	92,485	97%
Non-Cap Equipment	41,913	30,987	10,926	74%	34,046	15,774	18,272	46%
Termination Benefits	21,875	28,207	(6,332)	100%	9,940	9,940	-	100%
Transfers out	145,198	145,198	-	100%	195,198	160,767	34,431	82%
Total Expenditures	34,219,269	33,891,118	328,151	99%	33,054,520	32,550,641	503,879	98%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	3,095,432	60,115	102%	3,773,583	3,440,047	(333,536)	91%
State Revenue	-	50,000	50,000	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,035,317	3,145,432	110,115	104%	3,773,583	3,440,047	(333,536)	91%
Expenditures								
Salaries	349,794	313,307	36,487	90%	362,630	363,992	(1,362)	100%
Benefits	82,913	84,672	(1,759)	102%	78,817	80,044	(1,227)	102%
Purchased Services	1,449,780	1,579,173	(129,393)	109%	1,546,560	1,514,334	32,226	98%
Supplies	845,650	760,268	85,382	90%	857,240	808,178	49,062	94%
Capital Outlay	606,000	481,280	124,720	79%	445,182	163,164	282,018	37%
Contingency	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	22,000	3,856	18,144	0%	22,000	24,722	(2,722)	0%
Transfers out	-	-	-	0%	1,481,297	-	1,481,297	0%
Total Expenditures	3,356,137	3,222,556	133,581	96%	4,793,726	2,954,434	1,839,292	62%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	683,924	124,946	122%	1,918,826	1,392,728	(526,098)	73%
State	1,675,000	1,447,091	(227,909)	86%	1,175,000	1,169,471	(5,529)	100%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,233,978	2,131,015	(102,963)	95%	3,093,826	2,562,199	(531,627)	83%
Expenditures								
Salaries	120,611	119,631	980	99%	151,365	133,869	17,496	88%
Benefits	56,002	54,434	1,568	97%	63,628	58,314	5,314	92%
Purchased Services	3,188,450	2,949,491	238,959	93%	3,120,790	3,414,210	(293,420)	109%
Supplies	-	1,748	(1,748)	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,365,063	3,125,304	239,759	93%	3,335,783	3,606,393	(270,610)	108%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	876,504	1,427	100%	906,386	812,759	(93,627)	90%
Expenditures								
Benefits	897,290	904,717	(7,427)	101%	870,466	874,889	(4,423)	101%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	5,621	409	108%	3,822	4,672	850	122%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026

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	304,279	855	100%	207,670	258,582	50,912	125%
Transfers In	-	-	-	0%	50,000	50,000	-	100%
Total Revenues	303,424	304,279	855	100%	257,670	308,582	50,912	120%
Expenditures								
Purchased Services	227,252	227,252	-	100%	210,445	210,445	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending June 30, 2026
(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	38,510,360	787,931	102%	36,507,573	36,751,650	244,077	101%
State	4,382,738	3,953,719	(429,019)	90%	3,887,738	3,794,070	(93,668)	98%
Federal	1,346,865	1,403,763	56,898	104%	1,523,401	1,846,723	323,322	121%
Transfers in	-	-	-	0%	50,000	50,000	-	100%
Total Revenue	43,452,032	43,867,842	415,810	101%	41,968,712	42,442,443	473,731	101%
EXPENDITURES								
Salaries	23,350,924	23,307,722	43,202	100%	22,571,139	22,548,040	23,099	100%
Benefits	6,081,086	6,142,960	(61,874)	101%	5,854,602	5,777,072	77,530	99%
Purchased Services	5,864,305	5,649,743	214,562	96%	5,902,356	6,133,845	(231,489)	104%
Supplies	2,814,195	2,656,072	158,123	94%	2,909,680	2,618,449	291,231	90%
Capital Outlay	797,900	634,451	163,449	80%	502,182	218,178	284,004	43%
Tuition/Dues & Fees	2,925,615	2,771,751	153,864	95%	2,782,500	2,690,015	92,485	97%
Non-Cap Equipment	63,913	34,843	29,070	55%	56,046	40,496	15,550	72%
Termination Benefits	21,875	28,207	(6,332)	100%	9,940	9,940	-	0%
Transfers out	145,198	145,198	-	100%	1,676,495	160,767	1,515,728	10%
Total Expenditures	42,065,011	41,370,947	694,064	98%	42,264,940	40,196,802	2,068,138	95%
Surplus/(Deficit)	1,387,021	2,496,895			(296,228)	2,245,641		

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

REVENUES:

LOCAL Local revenues are up $1.3M from the prior year. We received 52.19% of the 2024 levy through June of 2025 as opposed to 52.79% of the 2025 levy through June of 2026. 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 $707K higher than in the prior fiscal year at this time. Interest income is up $71K from the prior fiscal year. CPPRT revenue is up $105K 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 $24K from the prior year. Student lunch fees are up $59K from the prior year. PreK tuition is down $17K from the prior year. Refund of Prior Year's expenses is up $131K in the Transporation Fund from the prior year due to the refund from the bus company for last year's overcharges. In the Education Fund, this account was $130K higher than last year due a refund from CASE for reimbursements.

STATE State revenues are up $160K from the prior year. As of the end of February, we received the third 2025-26 MCAT payments for Private Facility reimbursement and transportation. Private Facility MCAT is up $87K from the prior year due to increased placements in private facilities. EBF payments from the State have been coming in on time and are comparable to the prior year. Orphanage tuition reimbursement is down $251K from the prior year due to student enrollment.

FEDERAL The District has received $1.4M in federal revenues this year versus $1.8M in federal revenues last year. Revenues in this category consist primarily of Medicaid reimbursements from the IDHS, National School Lunch Program reimbursements 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 $196K 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.

EXPENDITURES:

SALARY/BENEFITS Salary and benefits expenditures are up $1.1M or 3.97% from the prior year. We ended the fiscal year $19K, or .063% over budget in these categories.

PURCH SERVICES Purchased services expenditures are down $484K from the prior year at this time. The Education Fund expenses are down $100K from the prior year. Special Education and speech contractual services are down $85K when compared to the prior year due to the hiring of staffing agency employees for maternity leaves last year that did not repeat this fiscal year. Legal fees are up $15K compared to the prior year. The O&M fund expenses are up $65K from the prior year due in part to an additional $30K in grounds maintenance bills paid this fiscal year. Additionally, we have paid roughly $23K more in water/sewer bills this year compared to last year due to use and invoic timing. The Transportation Fund expenditures are down $464K 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. Special Ed Transportation expenditures are down $600K from the prior year. Homeless transportation expenses are up $85K from the prior year. Tort Fund expenses are up $17K due to an increase in insurance premiums previously discussed with the Board.

SUPPLIES Supplies expenditures are up $38K, or 1.44%, from the prior year. Expenditures in the Education Fund are up $84K from the prior year. Food service expenses are up $38 from the prior year. Also, technology supplies expenses are up $65K from the prior year. Expenses in the O&M Fund are down $48K from the prior year due to decreased gas and electricity expenses this year compared to last year of $17K. Additionally, last year, we spent about $20K on truck repairs.

CAPITAL OUTLAY There has been $634K in capital outlay expenditures this year and $218K in the prior year. This year, we finished 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. We also upgraded the firewall. We also made the first payment on the Park View and Westfield parking lot projects. Last year, we purchased whiteboards, bike racks and lower height salad bars as well as made the first payment on the Briar Glen parking lot project.

TUITION/OTHER Expenditures in this category are up $82K from the prior fiscal year. CASE expenses are $234K lower than the prior year. We have paid all four of the CASE quarterly invoices through June of this year; expenses are up $43K from the prior year. Special Education tuition expenses up $44K from the prior year.

NON-CAP OUTLAY There have been $35K in expenditures this year versus $40K 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 BENI The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.