

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 31, 2026

EDUCATION FUND

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget
			Budget to Actual	% of Budget Rec'd/Spent						
Revenues										
Local	32,944,421	19,090,525	(13,853,896)	58%	29,697,286	17,195,293	(12,501,993)	58%		
State	2,707,738	2,134,031	(573,707)	79%	2,712,738	2,282,860	(429,878)	84%		
Federal	1,346,865	1,360,463	13,598	101%	1,523,401	1,791,464	268,063	118%		
Transfers In	-	-	-	0%	-	-	-	0%		
Total Revenues	36,999,024	22,585,019	(14,414,005)	61%	33,933,425	21,269,617	(12,663,808)	63%		
Expenditures										
Salaries	22,880,519	18,820,531	4,059,988	82%	22,057,144	19,156,464	2,900,680	87%		
Benefits	5,044,881	4,230,959	813,922	84%	4,841,691	4,183,655	658,036	86%		
Purchased Services	998,823	799,528	199,295	80%	1,024,561	909,436	115,125	89%		
Supplies	1,968,545	1,640,539	328,006	83%	2,052,440	1,641,861	410,579	80%		
Capital Outlay	191,900	152,931	38,969	80%	57,000	29,071	27,929	51%		
Tuition/Dues & Fees	2,925,615	2,235,857	689,758	76%	2,782,500	2,467,949	314,551	89%		
Non-Cap Equipment	41,913	28,802	13,111	69%	34,046	10,750	23,296	32%		
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	28,082,552	6,136,717	82%	33,054,520	28,569,893	4,484,627	86%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 31, 2026**

Operations & Maintenance

	Current Year		YTD Actual	Dollar Variance -		% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
	Budget	Actual		Budget to Actual	Budget to Actual					
Revenues										
Local	3,035,317	1,669,278		(1,366,039)	55%	3,773,583	1,980,195	(1,793,388)	52%	
State Revenue	-	50,000		50,000	0%	-	-	-	0%	
Transfers In	-	-		-	0%	-	-	-	0%	
Total Revenues	3,035,317	1,719,278		(1,316,039)	57%	3,773,583	1,980,195	(1,793,388)	52%	
Expenditures										
Salaries	349,794	287,991		61,803	82%	362,630	349,327	13,303	96%	
Benefits	82,913	77,590		5,323	94%	78,817	76,761	2,056	97%	
Purchased Services	1,449,780	1,434,086		15,694	99%	1,546,560	1,352,824	193,736	87%	
Supplies	845,650	667,312		178,338	79%	857,240	692,667	164,573	81%	
Capital Outlay	606,000	275,307		330,693	45%	445,182	40,275	404,907	9%	
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	2,746,142		609,995	82%	4,793,726	2,536,576	2,257,150	53%	

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
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	Current Year Budget	YTD Actual	Transportation				Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % of Budget	Prior Year % of Budget	
			Dollar		% of Budget Rec'd/Spent	Variance - Budget to Actual							Variance -PY Budget to PY Actual
			Budget to Actual	Budget to Actual									
Revenues													
Local	558,978	669,759	110,781	120%	1,918,826	941,998	(976,828)	49%					
State	1,675,000	1,100,272	(574,728)	66%	1,175,000	878,118	(296,882)	75%					
Transfers In	-	-	-	0%	-	-	-	0%					
Total Revenues	2,233,978	1,770,031	(463,947)	79%	3,093,826	1,820,116	(1,273,710)	59%					
Expenditures													
Salaries	120,611	108,298	12,313	90%	151,365	127,655	23,710	84%					
Benefits	56,002	49,181	6,821	88%	63,628	55,523	8,105	87%					
Purchased Services	3,188,450	2,317,959	870,491	73%	3,120,790	2,870,697	250,093	92%					
Supplies	-	(208)	208	0%	-	-	-	0%					
Non-Cap Equipment	-	-	-	0%	-	-	-	0%					
Transfers out	-	-	-	0%	-	-	-	0%					
Total Expenditures	3,365,063	2,475,230	889,833	74%	3,335,783	3,053,875	281,908	92%					

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending May 31, 2026

IMRF

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year Actual	% of Budget Rec'd/Spent	Prior Year of Budget Rec'd/Spent	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Budget to Actual						
Revenues										
Local	875,077	443,141	(431,936)		906,386	486,566	51%	486,566	(419,820)	54%
Expenditures										
Benefits	897,290	798,518	98,772		870,466	810,320	89%	810,320	60,146	93%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
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Working Cash

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year Actual	% of Budget Rec'd/Spent	Prior Year of Budget Rec'd/Spent	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Budget to Actual						
Revenue										
Local	5,212	3,053	(2,159)		3,822	2,309	59%	2,309	(1,513)	60%
Expenditures										
Transfers Out	-	-	-		-	-	0%	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
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	Current Year Budget	YTD Actual	Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year of Budget Rec'd/Spent	Prior Year % of Budget Rec'd/Spent
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent				
Revenue								
Local	303,424	171,251	(132,173)	56%	207,670	123,946	(83,724)	60%
Transfers In	-	-	-	0%	50,000	50,000	-	100%
Total Revenues	303,424	171,251	(132,173)	56%	257,670	173,946	(83,724)	68%
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 May 31, 2026

(Ed, O&M, Trans, IMRF, Working Cash, Tort)

	Current Year		Dollar Variance -		% of Budget		Prior Year		\$ Variance -PY		Prior Year % of Budget
	Budget	YTD Actual	Budget to Actual	Rec'd/Spent	Rec'd/Spent	Budget	Actual	Budget to PY	Actual		
REVENUES											
Local	37,722,429	22,047,007	(15,675,422)	58%	36,507,573	20,730,307	(15,777,266)	57%			
State	4,382,738	3,284,303	(1,098,435)	75%	3,887,738	3,160,978	(726,760)	81%			
Federal	1,346,865	1,360,463	13,598	101%	1,523,401	1,791,464	268,063	118%			
Transfers in	-	-	-	0%	50,000	50,000	-	100%			
Total Revenue	43,452,032	26,691,773	(16,760,259)	61%	41,968,712	25,732,749	(16,235,963)	61%			
EXPENDITURES											
Salaries	23,350,924	19,216,820	4,134,104	82%	22,571,139	19,633,446	2,937,693	87%			
Benefits	6,081,086	5,156,248	924,838	85%	5,854,602	5,126,259	728,343	88%			
Purchased Services	5,864,305	4,778,825	1,085,480	81%	5,902,356	5,343,402	558,954	91%			
Supplies	2,814,195	2,307,643	506,552	82%	2,909,680	2,334,528	575,152	80%			
Capital Outlay	797,900	428,238	369,662	54%	502,182	69,346	432,836	14%			
Tuition/Dues & Fees	2,925,615	2,235,857	689,758	76%	2,782,500	2,467,949	314,551	89%			
Non-Cap Equipment	63,913	32,658	31,255	51%	56,046	35,472	20,574	63%			
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	34,329,694	7,735,317	82%	42,264,940	35,181,109	7,083,831	83%			
Surplus/(Deficit)	1,387,021	(7,637,921)			(296,228)	(9,448,360)					

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 7.40% of the 2024 levy through May of 2025 as opposed to 7.93% of the 2025 levy through May 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 \$1M higher than in the prior fiscal year at this time. Interest income is up \$72K from the prior fiscal year. CPPRT revenue is down \$40K 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 \$28K from the prior year. Student lunch fees are up \$58K from the prior year. PreK tuition is down \$15K from the prior year. Refund of Prior Year's expenses is up \$131K in the Transportation 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 \$117K higher than last year due a refund from CASE for reimbursements.

STATE

State revenues are up \$123K from the prior year. As of the end of February, we received the second of the 2025-26 MCAT payments for Private Facility reimbursement and transportation. Private Facility MCAT is up \$64K 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. Finally, this year, we've received \$286K for the PFA grant as opposed to \$251K in the prior year or \$36K more.

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 \$389K or 1.57% from the prior year. This is inline with the budget and projections. I anticipate we will end the year slightly under budget.

PURCH SERVICES

Purchased services expenditures are down \$565K from the prior year at this time. The Education Fund expenses are down \$110K from the prior year. Special Education and speech contractual services are down \$115K 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 \$29K compared to the prior year. The O&M fund expenses are up \$81K from the prior year due in part to an additional \$30K in grounds maintenance bills paid this fiscal year. Additionally, we have paid roughly \$16K more in water/sewer bills this year compared to last year due to invoice timing. The Transportation Fund expenditures are down \$553K 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. Also, Special Ed Transportation expenditures are down \$400K 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 down \$27K from the prior year. Expenditures in the Education Fund are comparable to last fiscal year. Expenses in the O&M Fund are down about \$25K 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 \$428K in capital outlay expenditures this year and \$69K 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. We also upgraded the firewall. Last year, we purchased whiteboards, bike racks and lower height salad bars.

TUITION/OTHER

Expenditures in this category are down \$232K from the prior fiscal year. CASE expenses are \$234K lower than the prior year. We have paid three of the four CASE

quarterly invoices through May of this year. Special Education tuition expenses are comparable to the prior year.

NON-CAP OUTLAY There have been \$33K in expenditures this year versus \$35K 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.