COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	33,747,551	553,174	(33,194,377)	2%	32,944,421	368,234	(32,576,187)	1%
State	2,572,738	151	(2,572,587)	0%	2,707,738	173	(2,707,565)	0%
Federal	1,282,820	286,553	(996,267)	22%	1,346,865	376,017	(970,848)	28%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	37,603,109	839,878	(36,763,231)	2%	36,999,024	744,424	(36,254,600)	2%
Expenditures								
Salaries	23,949,634	396,700	23,552,934	2%	22,880,519	251,382	22,629,137	1%
Benefits	5,579,624	126,623	5,453,001	2%	5,044,881	73,123	4,971,758	1%
Purchased Services	1,086,018	52,667	1,033,351	5%	998,823	74,752	924,071	7%
Supplies	2,024,899	172,210	1,852,689	9%	1,968,545	303,973	1,664,572	15%
Capital Outlay	173,500	14,170	159,330	8%	191,900	-	191,900	0%
Tuition/Dues & Fees	3,067,000	7,097	3,059,903	0%	2,925,615	56,790	2,868,825	2%
Non-Cap Equipment	28,610	-	28,610	0%	41,913	-	41,913	0%
Termination Benefits	14,640	-	14,640	100%	21,875	21,875	-	100%
Transfers out	140,431	-	140,431	0%	145,198	-	145,198	0%
Total Expenditures	36,064,356	769,467	35,294,889	2%	34,219,269	781,895	33,437,374	2%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	3,119,729	39,652	(3,080,077)	1%	3,035,317	37,138	(2,998,179)	1%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,119,729	39,652	(3,080,077)	1%	3,035,317	37,138	(2,998,179)	1%
Expenditures								
Salaries	361,293	44,412	316,881	12%	349,794	28,489	321,305	8%
Benefits	94,398	11,892	82,506	13%	82,913	7,003	75,910	8%
Purchased Services	1,574,890	74,145	1,500,745	5%	1,449,780	81,631	1,368,149	6%
Supplies	809,000	1,820	807,180	0%	845,650	1,682	843,968	0%
Capital Outlay	461,000	1,564	459,436	0%	606,000	3,200	602,800	1%
Contingency	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	10,000	-	10,000	0%	22,000	-	22,000	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,310,581	133,833	3,176,748	4%	3,356,137	122,005	3,234,132	4%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	781,364	7,642	(773,722)	1%	558,978	11,314	(547,664)	2%
State	1,307,251	-	(1,307,251)	0%	1,675,000	-	(1,675,000)	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,088,615	7,642	(2,080,973)	0%	2,233,978	11,314	(2,222,664)	1%
Expenditures								
Salaries	126,010	1,125	124,885	1%	120,611	718	119,893	1%
Benefits	56,548	246	56,302	0%	56,002	154	55,848	0%
Purchased Services	3,032,209	504	3,031,705	0%	3,188,450	1,359	3,187,091	0%
Supplies	20,000	-	20,000	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,234,767	1,875	3,232,892	0%	3,365,063	2,231	3,362,832	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	981,033	8,889	(972,144)	1%	875,077	7,667	(867,410)	1%
Expenditures								
Benefits	957,878	32,212	925,666	3%	897,290	21,973	875,317	2%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	5,958	52	(5,906)	1%	5,212	53	(5,159)	1%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	297,275	2,680	(294,595)	1%	303,424	2,993	(300,431)	1%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	297,275	2,680	(294,595)	1%	303,424	2,993	(300,431)	1%
Expenditures								
Purchased Services	243,680	215,957	27,723	89%	227,252	227,252	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending July 31, 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	38,932,910	612,089	(38,320,821)	2%	37,722,429	427,399	(37,295,030)	1%
State	3,879,989	151	(3,879,838)	0%	4,382,738	173	(4,382,565)	0%
Federal	1,282,820	286,553	(996,267)	22%	1,346,865	376,017	(970,848)	28%
Transfers in	-	-	-	0%	-	-	-	0%
Total Revenue	44,095,719	898,793	(43,196,926)	2%	43,452,032	803,589	(42,648,443)	2%
EXPENDITURES								
Salaries	24,436,937	442,237	23,994,700	2%	23,350,924	280,589	23,070,335	1%
Benefits	6,688,448	170,973	6,517,475	3%	6,081,086	102,253	5,978,833	2%
Purchased Services	5,936,797	343,273	5,593,524	6%	5,864,305	384,994	5,479,311	7%
Supplies	2,853,899	174,030	2,679,869	6%	2,814,195	305,655	2,508,540	11%
Capital Outlay	634,500	15,734	618,766	2%	797,900	3,200	794,700	0%
Tuition/Dues & Fees	3,067,000	7,097	3,059,903	0%	2,925,615	56,790	2,868,825	2%
Non-Cap Equipment	38,610	-	38,610	0%	63,913	-	63,913	0%
Termination Benefits	14,640	-	14,640	100%	21,875	21,875	-	0%
Transfers out	140,431	-	140,431	0%	145,198	-	145,198	0%
Total Expenditures	43,811,262	1,153,344	42,657,918	3%	42,065,011	1,155,356	40,909,655	3%
Surplus/(Deficit)	284,457	(254,551)			1,387,021	(351,767)		

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

REVENUES:

LOCAL Local revenues are up $185K from the prior year. We received 0.93% of the 2024 levy in July of 2025 as opposed to 0.90% of the 2025 levy in July 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 $9K lower than in the prior fiscal year at this time. Interest income is down $12K from the prior fiscal year. CPPRT revenue is up $12K from the prior year. Special Education tuition, which is billed to other Glenbard elementary districts, is up $103K from the prior year. YMCA after school revenues are down $10K from the prior year. Finally, Refund of Prior Year's Expenses is up $96K from the prior year due to a disbursement from CASE and Glenbard 87 for a 15-year old student.

STATE $151 in state revenues has been received so far this year and $173 in the prior year. All four 2025-26 MCAT payments were made by the end of June of 2026.

FEDERAL The District has received $287K in federal revenues this year versus $376K in federal revenues last year. Revenues in this category consist primarily of Medicaid reimbursements from the Illinois Department of Human Services and Title and IDEA 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 $230K or 60.17% from the prior year. The July payrolls only include 12-month employees. This year, July had three payrolls due to the August 1st payroll falling on a weekend therefore, payroll was run on July 31st.

PURCH SERVICES Purchased services expenditures are down $42K from the prior year at this time. The Education Fund expenses are down $22K from the prior year due to PRESS policy services renewed in June of 2026, but in July of 2025. Tort Fund expenses are down $11K due to a decrease in insurance premiums.

SUPPLIES Supplies expenditures are down $132K from the prior year. Expenditures in the Education Fund make up this entire difference due to the renewal of software subscription licenses earlier in the year in 2025-26.

CAPITAL OUTLAY There has been $16K in capital outlay expenditures this year and $3K in the prior year. Last year, we replaced a portion of the Glen Crest fence that was damaged by a car accident over the summer. This year, we replaced the projector in Glen Crest's gymnasium.

TUITION/OTHER Expenditures in this category are down $50K from the prior year. Last year, expenditures in the month of July include private tuition for special education students for summer school. We were billed for those services in August this year.

NON-CAP OUTLAY There have been no expenditures in this category in either this fiscal year or the last fiscal year.

TERMINATION BEN The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts. One of these payments is on the Board agenda tonight