

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

EDUCATION FUND

	Current Year		YTD Actual		Dollar Variance -		% of Budget		Prior Year		Prior Year		Prior Year %	
	Budget		Actual		Budget to Actual	Budget to Actual	Rec'd/Spent	Rec'd/Spent	Budget	Actual	Budget to PY Actual	of Budget Rec'd/Spent	Budget	Actual
Revenues														
Local	32,944,421		15,954,186		(16,990,235)		48%		29,697,286	14,426,993	(15,270,293)	49%		
State	2,707,738		1,303,812		(1,403,926)		48%		2,712,738	1,390,990	(1,321,748)	51%		
Federal	1,346,865		1,027,250		(319,615)		76%		1,523,401	1,270,131	(253,270)	83%		
Transfers In	-		-		-		0%		-	-	-	0%		
Total Revenues	36,999,024		18,285,248		(18,713,776)		49%		33,933,425	17,088,114	(16,845,311)	50%		
Expenditures														
Salaries	22,880,519		11,978,998		10,901,521		52%		22,057,144	11,523,666	10,533,478	52%		
Benefits	5,044,881		2,691,666		2,353,215		53%		4,841,691	2,506,149	2,335,542	52%		
Purchased Services	998,823		479,895		518,928		48%		1,024,561	560,432	464,129	55%		
Supplies	1,968,545		1,053,875		914,670		54%		2,052,440	1,018,292	1,034,148	50%		
Capital Outlay	191,900		15,939		175,961		8%		57,000	27,075	29,925	48%		
Tuition/Dues & Fees	2,925,615		1,502,717		1,422,898		51%		2,782,500	1,061,310	1,721,190	38%		
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		17,923,112		16,296,157		52%		33,054,520	16,824,311	16,230,209	51%		

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

	Current Year Budget	YTD Actual	Transportation			Prior Year Budget	Prior Year Actual	Prior Year % of Budget	\$ Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Dollar		% of Budget Rec'd/Spent					
			Variance - Budget to Actual	Budget to Actual						
Revenues										
Local	558,978	639,524	80,546	114%	1,918,826	847,139	44%	(1,071,687)	44%	
State	1,675,000	753,453	(921,547)	45%	1,175,000	586,765	50%	(588,235)	50%	
Transfers In	-	-	-	0%	-	-	0%	-	0%	
Total Revenues	2,233,978	1,392,977	(841,001)	62%	3,093,826	1,433,904	46%	(1,659,922)	46%	
Expenditures										
Salaries	120,611	66,686	53,925	55%	151,365	75,939	50%	75,426	50%	
Benefits	56,002	29,952	26,050	53%	63,628	32,224	51%	31,404	51%	
Purchased Services	3,188,450	1,387,187	1,801,263	44%	3,120,790	1,588,718	51%	1,532,072	51%	
Supplies	-	(1,814)	1,814	0%	-	-	0%	-	0%	
Non-Cap Equipment	-	-	-	0%	-	-	0%	-	0%	
Transfers out	-	-	-	0%	-	-	0%	-	0%	
Total Expenditures	3,365,063	1,482,011	1,883,052	44%	3,335,783	1,696,881	51%	1,638,902	51%	

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

	Current Year Budget	YTD Actual	IMRF		Prior Year Budget	Prior Year Actual	Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent				
Revenues								
Local	875,077	355,420	(519,657)	41%	906,386	424,063	(482,323)	47%
Expenditures								
Benefits	897,290	512,730	384,560	57%	870,466	487,775	382,691	56%

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

	Current Year Budget	YTD Actual	Working Cash		Prior Year Budget	Prior Year Actual	Variance -PY Budget to PY Actual	Prior Year % of Budget Rec'd/Spent
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent				
Revenue								
Local	5,212	2,548	(2,664)	49%	3,822	1,881	(1,941)	49%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

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

	Current Year Budget	YTD Actual	Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year % of Budget	Prior Year % Rec'd/Spent	\$ Variance -PY Budget to PY Actual
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent					
Revenue									
Local	303,424	145,046	(158,378)	48%	207,670	99,169	48%	(108,501)	48%
Transfers In	-	-	-	0%	50,000	-	0%	(50,000)	0%
Total Revenues	303,424	145,046	(158,378)	48%	257,670	99,169	48%	(158,501)	48%
Expenditures									
Purchased Services	227,252	227,252	-	100%	210,445	210,445	100%	-	100%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending January 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	18,432,909	(19,289,520)	49%	36,507,573	17,534,795	(18,972,778)	48%			
State	4,382,738	2,057,265	(2,325,473)	47%	3,887,738	1,977,755	(1,909,983)	51%			
Federal	1,346,865	1,027,250	(319,615)	76%	1,523,401	1,270,131	(253,270)	83%			
Transfers in	-	-	-	0%	50,000	-	(50,000)	0%			
Total Revenue	43,452,032	21,517,424	(21,934,608)	50%	41,968,712	20,782,681	(21,186,031)	50%			
EXPENDITURES											
Salaries	23,350,924	12,241,336	11,109,588	52%	22,571,139	11,826,225	10,744,914	52%			
Benefits	6,081,086	3,287,220	2,793,866	54%	5,854,602	3,076,205	2,778,397	53%			
Purchased Services	5,864,305	3,023,037	2,841,268	52%	5,902,356	3,189,831	2,712,525	54%			
Supplies	2,814,195	1,501,785	1,312,410	53%	2,909,680	1,458,005	1,451,675	50%			
Capital Outlay	797,900	289,682	508,218	36%	502,182	50,154	452,028	10%			
Tuition/Dues & Fees	2,925,615	1,502,717	1,422,898	51%	2,782,500	1,061,310	1,721,190	38%			
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	22,049,655	20,015,356	52%	42,264,940	20,810,819	21,454,121	49%			
Surplus/(Deficit)	1,387,021	(532,231)	(296,228)		(28,138)						

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

REVENUES:

LOCAL

Local revenues are up \$898K from the prior year. We received 47.42% of the 2023 levy through January of 2025 as opposed to 47.48% of the 2024 levy through January 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 \$660K higher than in the prior fiscal year at this time. Interest income is down \$12K from the prior fiscal year. CPPRT revenue is down \$5K 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 \$20K from the prior year. Student lunch fees are up \$33K from the prior year. PreK tuition is down \$45K from the prior year. Refund of Prior Year's expenses in the Transportation 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 \$80K from the prior year. As of the end of January, we received the second 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. Orphanage tuition reimbursement is down \$251K from the prior year due to student enrollment. 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 \$1M in federal revenues this year versus \$1.3M 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 \$83K 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 up \$626K or 4.20% from the prior year. This is inline with the budget and projections.

PURCH SERVICES

Purchased services expenditures are down \$167K from the prior year at this time. The Education Fund expenses are down \$81K from the prior year. Special Education and speech contractual services are down \$98K when compared to the prior year due to the hiring of staffing agency employees for a maternity leave last year that did not repeat this fiscal year. Legal fees are up \$40K compared to the prior year. The O&M fund expenses are up \$98K from the prior year due in part to an additional \$30K 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 \$202K 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 \$44K from the prior year. Expenditures in the Education Fund are up \$36K due to an increase of \$35K in food service supplies. This can be attributed to increased participation and the timing of invoices. O&M Fund expenses are up \$10K 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 \$50K 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 \$441K higher than the prior fiscal year. CASE expenses are \$360K 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 \$89K 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 BENI The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.