

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

**EDUCATION FUND**

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year 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
			Budget to Actual	Budget to Spent							
<b>Revenues</b>											
Local	32,944,421	16,328,027	(16,616,394)	50%	29,697,286	14,797,239	50%	29,697,286	14,797,239	(14,900,047)	50%
State	2,707,738	1,983,766	(723,972)	73%	2,712,738	2,130,897	79%	2,712,738	2,130,897	(581,841)	79%
Federal	1,346,865	1,299,315	(47,550)	96%	1,523,401	1,749,993	115%	1,523,401	1,749,993	226,592	115%
Transfers In	-	-	-	0%	-	-	0%	-	-	-	0%
<b>Total Revenues</b>	<b>36,999,024</b>	<b>19,611,108</b>	<b>(17,387,916)</b>	<b>53%</b>	<b>33,933,425</b>	<b>18,678,129</b>	<b>55%</b>	<b>33,933,425</b>	<b>18,678,129</b>	<b>(15,255,296)</b>	<b>55%</b>
<b>Expenditures</b>											
Salaries	22,880,519	16,850,302	6,030,217	74%	22,057,144	16,227,253	74%	22,057,144	16,227,253	5,829,891	74%
Benefits	5,044,881	3,795,056	1,249,825	75%	4,841,691	3,559,209	74%	4,841,691	3,559,209	1,282,482	74%
Purchased Services	998,823	713,632	285,191	71%	1,024,561	851,759	83%	1,024,561	851,759	172,802	83%
Supplies	1,968,545	1,506,288	462,257	77%	2,052,440	1,503,736	73%	2,052,440	1,503,736	548,704	73%
Capital Outlay	191,900	15,939	175,961	8%	57,000	27,075	48%	57,000	27,075	29,925	48%
Tuition/Dues & Fees	2,925,615	2,112,283	813,332	72%	2,782,500	2,074,375	75%	2,782,500	2,074,375	708,125	75%
Non-Cap Equipment	41,913	26,617	15,296	64%	34,046	9,627	28%	34,046	9,627	24,419	28%
Termination Benefits	21,875	28,207	(6,332)	100%	9,940	9,940	100%	9,940	9,940	-	100%
Transfers out	145,198	145,198	-	100%	195,198	160,767	82%	195,198	160,767	34,431	82%
<b>Total Expenditures</b>	<b>34,219,269</b>	<b>25,193,522</b>	<b>9,025,747</b>	<b>74%</b>	<b>33,054,520</b>	<b>24,423,741</b>	<b>74%</b>	<b>33,054,520</b>	<b>24,423,741</b>	<b>8,630,779</b>	<b>74%</b>

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

**Operations & Maintenance**

	Current Year Budget	YTD Actual	Dollar Variance -		Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	Prior Year % of Budget Rec'd/Spent	\$ Variance -PY		
			Budget to Actual	Budget to Actual									Budget to PY Actual	Budget to PY Actual	
<b>Revenues</b>															
Local	3,035,317	1,376,377	(1,658,940)	(1,658,940)	3,773,583	1,771,534	1,771,534	47%	3,773,583	1,771,534	1,771,534	47%	(2,002,049)	(2,002,049)	47%
State Revenue	-	-	-	-	-	-	-	0%	-	-	-	0%	-	-	0%
Transfers In	-	-	-	-	-	-	-	0%	-	-	-	0%	-	-	0%
<b>Total Revenues</b>	<b>3,035,317</b>	<b>1,376,377</b>	<b>(1,658,940)</b>	<b>(1,658,940)</b>	<b>3,773,583</b>	<b>1,771,534</b>	<b>1,771,534</b>	<b>45%</b>	<b>3,773,583</b>	<b>1,771,534</b>	<b>1,771,534</b>	<b>47%</b>	<b>(2,002,049)</b>	<b>(2,002,049)</b>	<b>47%</b>
<b>Expenditures</b>															
Salaries	349,794	262,565	87,229	87,229	362,630	304,491	304,491	75%	362,630	304,491	304,491	84%	58,139	58,139	84%
Benefits	82,913	70,601	12,312	12,312	78,817	66,801	66,801	85%	78,817	66,801	66,801	85%	12,016	12,016	85%
Purchased Services	1,449,780	1,264,580	185,200	185,200	1,546,560	1,198,535	1,198,535	87%	1,546,560	1,198,535	1,198,535	77%	348,025	348,025	77%
Supplies	845,650	585,220	260,430	260,430	857,240	641,452	641,452	69%	857,240	641,452	641,452	75%	215,788	215,788	75%
Capital Outlay	606,000	275,307	330,693	330,693	445,182	40,275	40,275	45%	445,182	40,275	40,275	9%	404,907	404,907	9%
Contingency	-	-	-	-	-	-	-	0%	-	-	-	0%	-	-	0%
Non-Cap Equipment	22,000	3,856	18,144	18,144	22,000	21,702	21,702	0%	22,000	21,702	21,702	0%	298	298	0%
Transfers out	-	-	-	-	1,481,297	-	-	0%	1,481,297	-	-	0%	1,481,297	1,481,297	0%
<b>Total Expenditures</b>	<b>3,356,137</b>	<b>2,462,129</b>	<b>894,008</b>	<b>894,008</b>	<b>4,793,726</b>	<b>2,273,256</b>	<b>2,273,256</b>	<b>73%</b>	<b>4,793,726</b>	<b>2,273,256</b>	<b>2,273,256</b>	<b>47%</b>	<b>2,520,470</b>	<b>2,520,470</b>	<b>47%</b>

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

	Current Year Budget	YTD Actual	Transportation				Prior Year Actual	Prior Year Budget	Prior Year Actual	Prior Year Budget	Prior Year Actual	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										
<b>Revenues</b>														
Local	558,978	654,095	95,117	117%	1,918,826	863,939	1,918,826	863,939	(1,054,887)	863,939	45%	45%		
State	1,675,000	1,100,272	(574,728)	66%	1,175,000	878,118	1,175,000	878,118	(296,882)	878,118	75%	75%		
Transfers In	-	-	-	0%	-	-	-	-	-	-	0%	0%		
<b>Total Revenues</b>	<b>2,233,978</b>	<b>1,754,367</b>	<b>(479,611)</b>	<b>79%</b>	<b>3,093,826</b>	<b>1,742,057</b>	<b>3,093,826</b>	<b>1,742,057</b>	<b>(1,351,769)</b>	<b>1,742,057</b>	<b>56%</b>	<b>56%</b>		
<b>Expenditures</b>														
Salaries	120,611	96,782	23,829	80%	151,365	108,301	151,365	108,301	43,064	108,301	72%	72%		
Benefits	56,002	43,752	12,250	78%	63,628	46,763	63,628	46,763	16,865	46,763	73%	73%		
Purchased Services	3,188,450	1,886,169	1,302,281	59%	3,120,790	2,561,927	3,120,790	2,561,927	558,863	2,561,927	82%	82%		
Supplies	-	(503)	503	0%	-	-	-	-	-	-	0%	0%		
Non-Cap Equipment	-	-	-	0%	-	-	-	-	-	-	0%	0%		
Transfers out	-	-	-	0%	-	-	-	-	-	-	0%	0%		
<b>Total Expenditures</b>	<b>3,365,063</b>	<b>2,026,200</b>	<b>1,338,863</b>	<b>60%</b>	<b>3,335,783</b>	<b>2,716,991</b>	<b>3,335,783</b>	<b>2,716,991</b>	<b>618,792</b>	<b>2,716,991</b>	<b>81%</b>	<b>81%</b>		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89  
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES  
Period Ending April 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
	Budget to Actual	% of Budget Rec'd/Spent								
Revenues										
Local	875,077	362,001	(513,076)	41%	906,386	430,640	(475,746)	48%		
Expenditures										
Benefits	897,290	716,796	180,494	80%	870,466	689,476	180,990	79%		

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89  
BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES  
Period Ending April 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
	Budget to Actual	% of Budget Rec'd/Spent								
Revenue										
Local	5,212	2,579	(2,633)	49%	3,822	1,910	(1,912)	50%		
Expenditures										
Transfers Out	-	-	-	0%	-	-	-	0%		

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

	Current Year Budget	YTD Actual	Tort Liability		Prior Year Budget	Prior Year Actual	Prior Year of Budget Rec'd/Spent	Variance -PY Budget to PY Actual
			Dollar Variance - Budget to Actual	% of Budget Rec'd/Spent				
Revenue								
Local	303,424	146,663	(156,761)	48%	207,670	101,215	(106,455)	49%
Transfers In	-	-	-	0%	50,000	50,000	-	0%
<b>Total Revenues</b>	<b>303,424</b>	<b>146,663</b>	<b>(156,761)</b>	<b>48%</b>	<b>257,670</b>	<b>151,215</b>	<b>(106,455)</b>	<b>49%</b>
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 April 30, 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	Budget to Actual	Rec'd/Spent	Budget	Actual	Budget to PY	Actual	Rec'd/Spent	
<b>REVENUES</b>											
Local	37,722,429	18,869,742	(18,852,687)	50%	36,507,573	17,966,477	(18,541,096)	49%			
State	4,382,738	3,084,038	(1,298,700)	70%	3,887,738	3,009,015	(878,723)	77%			
Federal	1,346,865	1,299,315	(47,550)	96%	1,523,401	1,749,993	226,592	115%			
Transfers in	-	-	-	0%	50,000	50,000	-	0%			
<b>Total Revenue</b>	<b>43,452,032</b>	<b>23,253,095</b>	<b>(20,198,937)</b>	<b>54%</b>	<b>41,968,712</b>	<b>22,775,485</b>	<b>(19,193,227)</b>	<b>54%</b>			
<b>EXPENDITURES</b>											
Salaries	23,350,924	17,209,649	6,141,275	74%	22,571,139	16,640,045	5,931,094	74%			
Benefits	6,081,086	4,626,205	1,454,881	76%	5,854,602	4,362,249	1,492,353	75%			
Purchased Services	5,864,305	4,091,633	1,772,672	70%	5,902,356	4,822,666	1,079,690	82%			
Supplies	2,814,195	2,091,005	723,190	74%	2,909,680	2,145,188	764,492	74%			
Capital Outlay	797,900	291,246	506,654	37%	502,182	67,350	434,832	13%			
Tuition/Dues & Fees	2,925,615	2,112,283	813,332	72%	2,782,500	2,074,375	708,125	75%			
Non-Cap Equipment	63,913	30,473	33,440	48%	56,046	31,329	24,717	56%			
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%			
<b>Total Expenditures</b>	<b>42,065,011</b>	<b>30,625,899</b>	<b>11,439,112</b>	<b>73%</b>	<b>42,264,940</b>	<b>30,313,909</b>	<b>11,951,031</b>	<b>72%</b>			
<b>Surplus/(Deficit)</b>	<b>1,387,021</b>	<b>(7,372,804)</b>	<b>(7,538,424)</b>		<b>(296,228)</b>	<b>(7,538,424)</b>					

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

**REVENUES:**

**LOCAL**

Local revenues are up \$903K from the prior year. We received 47.42% of the 2023 levy through April of 2025 as opposed to 47.48% of the 2024 levy through April 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 \$22K 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 \$26K from the prior year. Student lunch fees are up \$49K from the prior year. PreK tuition is down \$19K 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 \$75K 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. 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.

**FEDERAL**

The District has received \$1.3M in federal revenues this year versus \$1.7M 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 \$834K or 3.97% from the prior year. This is inline with the budget and projections.

**PURCH SERVICES**

Purchased services expenditures are down \$731K from the prior year at this time. The Education Fund expenses are down \$138K from the prior year. Special Education and speech contractual services are down \$129K 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 \$34K compared to the prior year. The O&M fund expenses are up \$66K 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. Finally, we have paid roughly \$15K more in water/sewer bills this year compared to last year, which is due to invoice timing. The Transportation Fund expenditures are down \$675K 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.

**SUPPLIES**

Supplies expenditures are down \$54K from the prior year. Expenditures in the Education Fund are comparable to last fiscal year. Last year, the district purchased Into Reading consumables of \$87K last year that did not repeat this year. Technology supplies are up \$60K from the prior year due to the timing of software renewals this year. Food service supplies are up roughly \$33K over the prior year due to increased participation. Expenses in the O&M Fund are down about \$56K from the prior year due to decreased gas/electric expenses this year compared to last year of \$22K. Additionally, last year we spent about \$20K on truck repairs.

**CAPITAL OUTLAY**

There has been \$291K in capital outlay expenditures this year and \$67K 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. Last year, we purchased whiteboards, bike racks and lower height salad bars.

**TUITION/OTHER**

Expenditures in this category are \$38K higher than the prior fiscal year. CASE expenses are \$45K higher than the prior year. We have paid three of the four CASE quarterly invoices through March of this year. Special Education tuition expenses are comparable to the prior year.

**NON-CAP OUTLAY** There have been \$30K in expenditures this year versus \$31K 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.