

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

EDUCATION FUND

	Current Year Budget	YTD Actual	Dollar Variance -		% of Budget Rec'd/Spent	Prior Year Budget	Prior Year Actual	\$ Variance -PY		Prior Year % of Budget Rec'd/Spent
			Budget to Actual	Actual				Budget to PY Actual	Actual	
Revenues										
Local	33,747,551	15,099,576	(18,647,975)		45%	32,944,421	14,593,773	(18,350,648)		44%
State	2,572,738	444,309	(2,128,429)		17%	2,707,738	310,932	(2,396,806)		11%
Federal	1,282,820	325,256	(957,564)		25%	1,346,865	479,188	(867,677)		36%
Transfers In	-	-	-		0%	-	-	-		0%
Total Revenues	37,603,109	15,869,141	(21,733,968)		42%	36,999,024	15,383,893	(21,615,131)		42%
Expenditures										
Salaries	23,949,634	3,264,177	20,685,457		14%	22,880,519	3,204,422	19,676,097		14%
Benefits	5,579,624	800,955	4,778,669		14%	5,044,881	715,080	4,329,801		14%
Purchased Services	1,086,018	203,563	882,455		19%	998,823	199,019	799,804		20%
Supplies	2,024,899	547,872	1,477,027		27%	1,968,545	526,201	1,442,344		27%
Capital Outlay	173,500	14,170	159,330		8%	191,900	-	191,900		0%
Tuition/Dues & Fees	3,067,000	353,514	2,713,486		12%	2,925,615	584,500	2,341,115		20%
Non-Cap Equipment	28,610	-	28,610		0%	41,913	10,206	31,707		24%
Termination Benefits	14,640	14,640	-		100%	21,875	21,875	-		100%
Transfers out	140,431	-	140,431		0%	145,198	145,198	-		100%
Total Expenditures	36,064,356	5,198,891	30,865,465		14%	34,219,269	5,406,501	28,812,768		16%

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Operations & Maintenance

	Current Year		YTD Actual		Variance - Dollar		% of Budget		Prior Year		Prior Year		\$ Variance -PY		Prior Year %	
	Budget		Actual		Budget to Actual		Rec'd/Spent		Budget		Actual		Budget to PY Actual		of Budget Rec'd/Spent	
Revenues																
Local	3,119,729		1,437,905		(1,681,824)		46%		3,035,317		1,241,449		(1,793,868)		41%	
State Revenue	-		-		-		0%		-		-		-		0%	
Transfers In	-		-		-		0%		-		-		-		0%	
Total Revenues	3,119,729		1,437,905		(1,681,824)		46%		3,035,317		1,241,449		(1,793,868)		41%	
Expenditures																
Salaries	361,293		82,752		278,541		23%		349,794		79,122		270,672		23%	
Benefits	94,398		21,348		73,050		23%		82,913		20,997		61,916		25%	
Purchased Services	1,574,890		328,546		1,246,344		21%		1,449,780		371,807		1,077,973		26%	
Supplies	809,000		96,106		712,894		12%		845,650		194,353		651,297		23%	
Capital Outlay	461,000		531,321		(70,321)		115%		606,000		162,092		443,908		27%	
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		1,060,073		2,250,508		32%		3,356,137		828,371		2,527,766		25%	

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	Transportation									
	Dollar									
	Current Year Budget	YTD Actual	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	67,024	(714,340)	9%	558,978	461,449	(97,529)	83%		
State	1,307,251	326,794	(980,457)	25%	1,675,000	-	(1,675,000)	0%		
Transfers In	-	-	-	0%	-	-	-	0%		
Total Revenues	2,088,615	393,818	(1,694,797)	19%	2,233,978	461,449	(1,772,529)	21%		
Expenditures										
Salaries	126,010	12,669	113,341	10%	120,611	13,406	107,205	11%		
Benefits	56,548	5,923	50,625	10%	56,002	5,755	50,247	10%		
Purchased Services	3,032,209	127,422	2,904,787	4%	3,188,450	134,449	3,054,001	4%		
Supplies	20,000	341	19,659	0%	-	-	-	0%		
Non-Cap Equipment	-	-	-	0%	-	-	-	0%		
Transfers out	-	-	-	0%	-	-	-	0%		
Total Expenditures	3,234,767	146,355	3,088,412	5%	3,365,063	153,610	3,211,453	5%		

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		IMRF						
		Dollar		Variance -				
Current Year	YTD Actual	Budget to	% of Budget	Prior Year	Prior Year	\$ Variance -PY	Prior Year %	
Budget		Actual	Rec'd/Spent	Budget	Actual	Budget to PY	of Budget	
						Actual	Rec'd/Spent	
Revenues								
Local	981,033	434,834	(546,199)	44%	875,077	331,256	(543,821)	38%
Expenditures								
Benefits	957,878	137,139	820,739	14%	897,290	141,755	755,535	16%

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		Working Cash						
		Dollar		Variance -				
Current Year	YTD Actual	Budget to	% of Budget	Prior Year	Prior Year	\$ Variance -PY	Prior Year %	
Budget		Actual	Rec'd/Spent	Budget	Actual	Budget to PY	of Budget	
						Actual	Rec'd/Spent	
Revenue								
Local	5,958	2,575	(3,383)	43%	5,212	2,396	(2,816)	46%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

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	Tort Liability									
	Dollar									
	Current Year Budget	YTD Actual	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	133,377	(163,898)	45%	303,424	136,522	(166,902)	45%		
Transfers In	-	-	-	0%	-	-	-	0%		
Total Revenues	297,275	133,377	(163,898)	45%	303,424	136,522	(166,902)	45%		
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 September 30, 2026
(Ed, O&M, Trans, IMRF, Working Cash, Tort)

	Current Year		Dollar Variance -		% of Budget		Prior Year		\$ Variance -PY		Prior Year % of	
	Budget	YTD Actual	Budget to Actual	Rec'd/Spent	Budget	Actual	Budget to PY	Actual	Budget to PY	Actual	Rec'd/Spent	
REVENUES												
Local	38,932,910	17,175,291	(21,757,619)	44.12%	37,722,429	16,766,845	(20,955,584)					44.45%
State	3,879,989	771,103	(3,108,886)	19.87%	4,382,738	310,932	(4,071,806)					7.09%
Federal	1,282,820	325,256	(957,564)	25.35%	1,346,865	479,188	(867,677)					35.58%
Transfers in	-	-	-	0.00%	-	-	-					0.00%
Total Revenue	44,095,719	18,271,650	(25,824,069)	41.44%	43,452,032	17,556,965	(25,895,067)					40.41%
EXPENDITURES												
Salaries	24,436,937	3,359,598	21,077,339	13.75%	23,350,924	3,296,950	20,053,974					14.12%
Benefits	6,688,448	965,365	5,723,083	14.43%	6,081,086	883,587	5,197,499					14.53%
Purchased Services	5,936,797	875,488	5,061,309	14.75%	5,864,305	932,527	4,931,778					15.90%
Supplies	2,853,899	644,319	2,209,580	22.58%	2,814,195	720,554	2,093,641					25.60%
Capital Outlay	634,500	545,491	89,009	85.97%	797,900	162,092	635,808					20.31%
Tuition/Dues & Fees	3,067,000	353,514	2,713,486	11.53%	2,925,615	584,500	2,341,115					19.98%
Non-Cap Equipment	38,610	-	38,610	0.00%	63,913	10,206	53,707					15.97%
Termination Benefits	14,640	14,640	-	100.00%	21,875	21,875	-					0.00%
Transfers out	140,431	-	140,431	0.00%	145,198	145,198	-					100.00%
Total Expenditures	43,811,262	6,758,415	37,052,847	15.43%	42,065,011	6,757,489	35,307,522					16.06%
Surplus/(Deficit)	284,457	11,513,235			1,387,021	10,799,476						

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

REVENUES:

LOCAL

Local revenues are up \$506K from the prior year. We received 45.55% of the 2024 levy through September of 2025 as opposed to 46.67% of the 2025 levy through September 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 \$332K higher than in the prior fiscal year at this time. Interest income is down \$15K from the prior fiscal year. CPPRT revenue is up \$19K from the prior year. Special Education tuition, which is billed to other Glenbard elementary districts, is up \$3K from the prior year. YMCA after school revenues are down \$10K from the prior year. Student registration fees are up \$127K from the prior year; about \$8K of this is due to the increased technology fee. Recall that we are no longer invoicing parents for individual repairs, only lost devices. Finally, Refund of Prior Year's Expenses is down \$18K from the prior year.

STATE

\$771K in state revenues has been received so far this year and \$311K in the prior year. All four 2025-26 MCAT payments were made by the end of June of 2026. We also received the first of the 2026-27 MCAT payments in the month of September.

FEDERAL

The District has received \$325K in federal revenues this year versus \$479K 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. Of these revenues, \$288K 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 \$144K or 3.45% from the prior year. These expenditures are within budget expectations.

PURCH SERVICES

Purchased services expenditures are down \$57K from the prior year at this time. The O&M Fund expenses are down \$43K from the prior year due to mostly to a reduction in cleaning overtime. Tort Fund expenses are down \$11K due to a decrease in insurance premiums.

SUPPLIES

Supplies expenditures are down \$76K from the prior year. Expenditures in the Education Fund are up \$20K due mainly to expenditures for software. The O&M Fund expenditures are down \$98K due to lower electricity expenses this year versus last as well as lower general supplies expenses.

CAPITAL OUTLAY

There has been \$545K in capital outlay expenditures this year and \$162K 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 as well as completed the Briar Glen parking lot project. This year, we replaced the projector in Glen Crest's gymnasium and made a large payment on the Park View parking lot project in August. That payment will be accrued back to last fiscal year during the audit.

TUITION/OTHER

Expenditures in this category are down \$231K from the prior year. This is due to the timing of invoices from CASE for services purchased through the cooperative.

NON-CAP OUTLAY

There have been no expenditures in this category this fiscal year and \$10K in the last fiscal year. Last August, we made expenditures from the Preschool for All grant.

TERMINATION BENI The budget in this category is for payment of unused sick days to retirees as outlined in employment contracts.