COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	15,897,229	(17,850,322)	47%	32,944,421	15,038,874	(17,905,547)	46%
State	2,572,738	627,377	(1,945,361)	24%	2,707,738	455,251	(2,252,487)	17%
Federal	1,282,820	420,063	(862,757)	33%	1,346,865	675,283	(671,582)	50%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	37,603,109	16,944,669	(20,658,440)	45%	36,999,024	16,169,408	(20,829,616)	44%
Expenditures								
Salaries	23,949,634	6,290,464	17,659,170	26%	22,880,519	6,161,345	16,719,174	27%
Benefits	5,579,624	1,510,506	4,069,118	27%	5,044,881	1,383,783	3,661,098	27%
Purchased Services	1,086,018	270,915	815,103	25%	998,823	248,378	750,445	25%
Supplies	2,024,899	689,111	1,335,788	34%	1,968,545	701,866	1,266,679	36%
Capital Outlay	173,500	14,170	159,330	8%	191,900	15,939	175,961	8%
Tuition/Dues & Fees	3,067,000	767,019	2,299,981	25%	2,925,615	855,452	2,070,163	29%
Non-Cap Equipment	28,610	-	28,610	0%	41,913	21,006	20,907	50%
Termination Benefits	14,640	14,640	-	100%	21,875	28,207	(6,332)	100%
Transfers out	140,431	-	140,431	0%	145,198	145,198	-	100%
Total Expenditures	36,064,356	9,556,825	26,507,531	26%	34,219,269	9,561,174	24,658,095	28%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	1,491,705	(1,628,024)	48%	3,035,317	1,285,899	(1,749,418)	42%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,119,729	1,491,705	(1,628,024)	48%	3,035,317	1,285,899	(1,749,418)	42%
Expenditures								
Salaries	361,293	119,043	242,250	33%	349,794	117,426	232,368	34%
Benefits	94,398	29,541	64,857	31%	82,913	31,567	51,346	38%
Purchased Services	1,574,890	448,400	1,126,490	28%	1,449,780	554,164	895,616	38%
Supplies	809,000	150,740	658,260	19%	845,650	220,683	624,967	26%
Capital Outlay	461,000	601,573	(140,573)	130%	606,000	219,108	386,892	36%
Contingency	-	-	-	0%	-	-	-	0%
Non-Cap Equipment	10,000	-	10,000	0%	22,000	3,856	18,144	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,310,581	1,349,297	1,961,284	41%	3,356,137	1,146,804	2,209,333	34%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	78,932	(702,432)	10%	558,978	609,645	50,667	109%
State	1,307,251	326,794	(980,457)	25%	1,675,000	406,634	(1,268,366)	24%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,088,615	405,726	(1,682,889)	19%	2,233,978	1,016,279	(1,217,699)	45%
Expenditures								
Salaries	126,010	29,988	96,022	24%	120,611	31,537	89,074	26%
Benefits	56,548	15,075	41,473	27%	56,002	14,163	41,839	25%
Purchased Services	3,032,209	311,684	2,720,525	10%	3,188,450	320,033	2,868,417	10%
Supplies	20,000	2,792	17,208	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,234,767	359,539	2,875,228	11%	3,365,063	365,733	2,999,330	11%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	449,465	(531,568)	46%	875,077	342,585	(532,492)	39%
Expenditures								
Benefits	957,878	261,693	696,185	27%	897,290	268,534	628,756	30%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	2,658	(3,300)	45%	5,212	2,474	(2,738)	47%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending October 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	137,715	(159,560)	46%	303,424	140,927	(162,497)	46%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	297,275	137,715	(159,560)	46%	303,424	140,927	(162,497)	46%
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 October 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	18,057,704	(20,875,206)	46.38%	37,722,429	17,420,404	(20,302,025)	46.18%
State	3,879,989	954,171	(2,925,818)	24.59%	4,382,738	861,885	(3,520,853)	19.67%
Federal	1,282,820	420,063	(862,757)	32.75%	1,346,865	675,283	(671,582)	50.14%
Transfers in	-	-	-	0.00%	-	-	-	0.00%
Total Revenue	44,095,719	19,431,938	(24,663,781)	44.07%	43,452,032	18,957,572	(24,494,460)	43.63%
EXPENDITURES								
Salaries	24,436,937	6,439,495	17,997,442	26.35%	23,350,924	6,310,308	17,040,616	27.02%
Benefits	6,688,448	1,816,815	4,871,633	27.16%	6,081,086	1,698,047	4,383,039	27.92%
Purchased Services	5,936,797	1,246,956	4,689,841	21.00%	5,864,305	1,349,827	4,514,478	23.02%
Supplies	2,853,899	842,643	2,011,256	29.53%	2,814,195	922,549	1,891,646	32.78%
Capital Outlay	634,500	615,743	18,757	97.04%	797,900	235,047	562,853	29.46%
Tuition/Dues & Fees	3,067,000	767,019	2,299,981	25.01%	2,925,615	855,452	2,070,163	29.24%
Non-Cap Equipment	38,610	-	38,610	0.00%	63,913	24,862	39,051	38.90%
Termination Benefits	14,640	14,640	-	100.00%	21,875	28,207	(6,332)	0.00%
Transfers out	140,431	-	140,431	0.00%	145,198	145,198	-	100.00%
Total Expenditures	43,811,262	11,743,311	32,067,951	26.80%	42,065,011	11,569,497	30,495,514	27.50%
Surplus/(Deficit)	284,457	7,688,627			1,387,021	7,388,075		

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

REVENUES:

LOCAL Local revenues are up $637K from the prior year. We received 46.87% of the 2024 levy through September of 2025 as opposed to 48.06% of the 2025 levy through October 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 $330K higher than in the prior fiscal year at this time. Interest income is up $32K from the prior fiscal year. CPPRT revenue is up $53K 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 $28K from the prior year; about $19K 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 up $266K from the prior year due to the timing of the CASE refund this fiscal year compared to last.

STATE $954K in state revenues has been received so far this year and $862K 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. Additionally, EBF and PFA monthly payments continue on time.

FEDERAL The District has received $420K in federal revenues this year versus $675K 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 $248K or 3.10% from the prior year. These expenditures are within budget expectations.

PURCH SERVICES Purchased services expenditures are down $103K from the prior year at this time. The O&M Fund expenses are down $106K from the prior year due to mostly to a reduction in cleaning overtime and grounds expenses. Tort Fund expenses are down $11K due to a decrease in insurance premiums.

SUPPLIES Supplies expenditures are down $80K from the prior year. The O&M Fund expenditures are down $70K due to lower electricity expenses this year versus last year as well as lower general supplies expenses. Expenses in the Transporation Fund are up $3K from the prior year due to the cost of diesel fuel.

CAPITAL OUTLAY There has been $616K in capital outlay expenditures this year and $235K 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 payment on the Park View parking lot project in August. Of the $616K of expenditures this fiscal year, $527K will be accrued back to last fiscal year during the audit.

TUITION/OTHER Expenditures in this category are down $88K 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 $25K in the last fiscal year. Last August, we made expenditures from the Preschool for All grant.

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