COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	1,251,628	(32,495,923)	4%	32,944,421	1,022,974	(31,921,447)	3%
State	2,572,738	153,845	(2,418,893)	6%	2,707,738	150,277	(2,557,461)	6%
Federal	1,282,820	287,984	(994,836)	22%	1,346,865	470,043	(876,822)	35%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	37,603,109	1,693,457	(35,909,652)	5%	36,999,024	1,643,294	(35,355,730)	4%
Expenditures								
Salaries	23,949,634	1,265,073	22,684,561	5%	22,880,519	2,232,310	20,648,209	10%
Benefits	5,579,624	324,692	5,254,932	6%	5,044,881	501,544	4,543,337	10%
Purchased Services	1,086,018	94,312	991,706	9%	998,823	147,091	851,732	15%
Supplies	2,024,899	359,824	1,665,075	18%	1,968,545	402,280	1,566,265	20%
Capital Outlay	173,500	14,170	159,330	8%	191,900	-	191,900	0%
Tuition/Dues & Fees	3,067,000	139,055	2,927,945	5%	2,925,615	155,584	2,770,031	5%
Non-Cap Equipment	28,610	-	28,610	0%	41,913	8,470	33,443	20%
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	2,211,766	33,852,590	6%	34,219,269	3,614,352	30,604,917	11%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	75,008	(3,044,721)	2%	3,035,317	63,977	(2,971,340)	2%
State Revenue	-	-	-	0%	-	-	-	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	3,119,729	75,008	(3,044,721)	2%	3,035,317	63,977	(2,971,340)	2%
Expenditures								
Salaries	361,293	59,216	302,077	16%	349,794	66,463	283,331	19%
Benefits	94,398	15,904	78,494	17%	82,913	17,455	65,458	21%
Purchased Services	1,574,890	187,695	1,387,195	12%	1,449,780	191,570	1,258,210	13%
Supplies	809,000	43,560	765,440	5%	845,650	94,405	751,245	11%
Capital Outlay	461,000	528,605	(67,605)	115%	606,000	160,217	445,783	26%
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	834,980	2,475,601	25%	3,356,137	530,110	2,826,027	16%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	13,133	(768,231)	2%	558,978	23,203	(535,775)	4%
State	1,307,251	-	(1,307,251)	0%	1,675,000	-	(1,675,000)	0%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	2,088,615	13,133	(2,075,482)	1%	2,233,978	23,203	(2,210,775)	1%
Expenditures								
Salaries	126,010	1,635	124,375	1%	120,611	7,416	113,195	6%
Benefits	56,548	434	56,114	1%	56,002	2,987	53,015	5%
Purchased Services	3,032,209	11,390	3,020,819	0%	3,188,450	11,711	3,176,739	0%
Supplies	20,000	-	20,000	0%	-	-	-	0%
Non-Cap Equipment	-	-	-	0%	-	-	-	0%
Transfers out	-	-	-	0%	-	-	-	0%
Total Expenditures	3,234,767	13,459	3,221,308	0%	3,365,063	22,114	3,342,949	1%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	19,548	(961,485)	2%	875,077	14,806	(860,271)	2%
Expenditures								
Benefits	957,878	57,454	900,424	6%	897,290	100,632	796,658	11%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	114	(5,844)	2%	5,212	103	(5,109)	2%
Expenditures								
Transfers Out	-	-	-	0%	-	-	-	0%

COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89
TENTATIVE BUDGET STATUS REPORTS W/PRIOR YEAR COMPARATIVES
Period Ending August 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	5,828	(297,596)	2%
Transfers In	-	-	-	0%	-	-	-	0%
Total Revenues	297,275	2,680	(294,595)	1%	303,424	5,828	(297,596)	2%
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 August 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	1,362,111	(37,570,799)	3.50%	37,722,429	1,130,891	(36,591,538)	3.00%
State	3,879,989	153,845	(3,726,144)	3.97%	4,382,738	150,277	(4,232,461)	3.43%
Federal	1,282,820	287,984	(994,836)	22.45%	1,346,865	470,043	(876,822)	34.90%
Transfers in	-	-	-	0.00%	-	-	-	0.00%
Total Revenue	44,095,719	1,803,940	(42,291,779)	4.09%	43,452,032	1,751,211	(41,700,821)	4.03%
EXPENDITURES								
Salaries	24,436,937	1,325,924	23,111,013	5.43%	23,350,924	2,306,189	21,044,735	9.88%
Benefits	6,688,448	398,484	6,289,964	5.96%	6,081,086	622,618	5,458,468	10.24%
Purchased Services	5,936,797	509,354	5,427,443	8.58%	5,864,305	577,624	5,286,681	9.85%
Supplies	2,853,899	403,384	2,450,515	14.13%	2,814,195	496,685	2,317,510	17.65%
Capital Outlay	634,500	542,775	91,725	85.54%	797,900	160,217	637,683	20.08%
Tuition/Dues & Fees	3,067,000	139,055	2,927,945	4.53%	2,925,615	155,584	2,770,031	5.32%
Non-Cap Equipment	38,610	-	38,610	0.00%	63,913	8,470	55,443	13.25%
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	3,333,616	40,477,646	7.61%	42,065,011	4,494,460	37,570,551	10.68%
Surplus/(Deficit)	284,457	(1,529,676)			1,387,021	(2,743,249)		

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

REVENUES:

LOCAL Local revenues are up $231K from the prior year. We received 1.84% of the 2024 levy through August of 2025 as opposed to 1.97% of the 2025 levy through August 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 $50K lower 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 $76K from the prior year; about $18K 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 $96K from the prior year due to a disbursement from CASE and Glenbard 87 for a 15-year old student.

STATE $154K in state revenues has been received so far this year and $150K in the prior year. All four 2025-26 MCAT payments were made by the end of June of 2026. This amount consists entirely of Evidence Based Funding for both fiscal years.

FEDERAL The District has received $288K in federal revenues this year versus $470K 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 down $1.2M or 41.12% from the prior year. Last year, the September 1st payroll fell on the Labor Day holiday; therefore, that payroll was run on August 29th.

PURCH SERVICES Purchased services expenditures are down $68K from the prior year at this time. The Education Fund expenses are down $53K from the prior year due to PRESS policy services renewed in June of 2026, but in July of 2025. Legal fees are also down $24K from the prior year. Tort Fund expenses are down $11K due to a decrease in insurance premiums.

SUPPLIES Supplies expenditures are down $93K from the prior year. Expenditures in the Education Fund are down $42K due mainly to expenditures made from the Preschool for All grant last August which did not repeat this August. The O&M Fund expenditures are down $51K due to the timing of electricity invoices from year to year.

CAPITAL OUTLAY There has been $543K in capital outlay expenditures this year and $160K 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. This payment should be accrued back to last fiscal year during the audit.

TUITION/OTHER Expenditures in this category are down $16K from the prior year. Expenditures in July and August include private tuition for special education students for summer school.

NON-CAP OUTLAY There have been no expenditures in this category this fiscal year and $8K 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. One of these payments is on the Board agenda tonight