COMMUNITY CONSOLIDATED SCHOOL DISTRICT #89

2026-2027 Tentative Budget

August 17, 2026

2026-27 Budget Summary

D89 is anticipating a budget surplus of $284,457

Budgeted Revenues have increased by 0.52% over the prior year actuals

Budgeted Expenditures have increased by 5.90% over the prior year actuals

2026-2027 Revenue Assumptions

Property Taxes

- Budget consists of two tax levy years
  - *Remaining 50% of 2025 levy to be collected Fall of 2026*
  - *50% of 2026 levy collected in May/June of 2027*
- 99.7% collection rate assumed
- 2026 levy <u>estimated</u>
  - *2.7% CPI (known)*
  - *.22% new growth estimated ($2,500,000)*
  - *existing EAV increase 3.0% estimated*

2026-2027 Revenue Assumptions

Other Local Revenues (compared to prior year budget):

- Corporate Personal Property Replacement Taxes increased by $50K
- Interest revenue increased by $123K for operating funds
- PreK Tuition decreased by $11K
- Special Ed Tuition increased by $48K - billing other Glenbard districts for students placed in D89 programs in 2025-26
- YMCA Rental fees increased $8K
- Student Lunch Sales increased by $50K
- Facility rentals increased by $10K

2026-2027 Revenue Assumptions

State Revenues

- Evidence Based Funding Model guarantees PY amount
  - $1,651,144
  - No new “Tier” funding for FY27 – D89 is Tier 4
  - CASE appropriation of $112K
- MCATS - waiting on proration
  - Education Fund
    - Private Facility - $450K – decreased $70K based on FY25-26 actual placements and estimated state proration
    - Orphanage - $10K – decreased $65K based on enrollment
  - Transportation Fund – estimated based on FY25-26 actual expenses and estimated proration
    - Regular Ed $552K – decreased $23K
    - Special Ed $756K – increased $344K

2026-2027 Revenue Assumptions

Federal Revenues

- National School Lunch Program
  - Budgeted $240K – increased $15K from prior year
    - Reimbursement rates not final from ISBE

- IDEA Grant(s) – flat in total
  - Flow-Through – $452K – down $20K from FY25-26 budget
  - PreK – $26K – no change from PY
  - CEIS – $60K – increased $20K from FY25-26 budget

2026-2027 Revenue Assumptions

Federal Revenues

- Title Grants - Initial appropriations
  - Title I - $77K – down $84K from PY
  - Title II-A - $31K – down $4K from PY
  - Title IV - $10K – level PY budget
  - Title III - $22K – level with PY budget
- Medicaid – $355K budgeted
  - Level with prior year due to uncertainty in funding source
  - Includes FY24 cost settlement of $79K
- Transfers - from the Education fund to the Debt Service fund for capital equipment leases

Revenues by Source – Operating Funds
Prior Five Years and 2026-2027 Budgeted

				AUDITED	UNAUDITED	PROJECTED	
Education Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Education Fund Total
Property Tax	24,137,235	25,181,854	26,642,127	28,874,453	31,179,526	31,525,751	83.44%
Other Local Sources	1,618,048	2,273,037	2,353,247	2,408,087	2,365,074	2,221,800	5.88%
State Sources	1,951,672	1,875,596	2,042,908	2,622,194	2,456,628	2,752,738	7.29%
Federal Sources	2,100,339	2,066,567	1,882,891	1,511,991	1,403,763	1,282,820	3.40%
Transfers	0	0	0	0	0	0	0.00%
Total	29,807,294	31,397,054	32,921,173	35,416,725	37,404,991	37,783,109	100.00%
Tort Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Tort Fund Total
Property Tax	177,384	189,881	198,851	252,476	298,731	292,275	98.32%
Other Local Sources	127	6,333	6,700	6,128	5,549	5,000	1.68%
State Sources	0	0	33,446	0	0	0	0.00%
Transfers	0	0	0	50,000	0	0	0.00%
Total	177,511	196,214	238,997	308,604	304,280	297,275	100.00%
Operations & Maintenance Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of O & M Fund Total
Property Tax	3,277,154	3,154,255	3,289,687	3,093,985	2,948,546	2,995,729	96.03%
Other Local Sources	56,598	115,553	170,407	400,606	146,886	124,000	3.97%
State Souces	0	0	50,000	0	50,000	0	0.00%
Federal Sources	142,293	0	0	0	0	0	0.00%
Transfers	0	0	0	0	0	0	0.00%
Total	3,476,045	3,269,808	3,510,094	3,494,591	3,145,432	3,119,729	100.00%

Revenues by Source – Operating Funds
Prior Five Years and 2026-2027 Budgeted

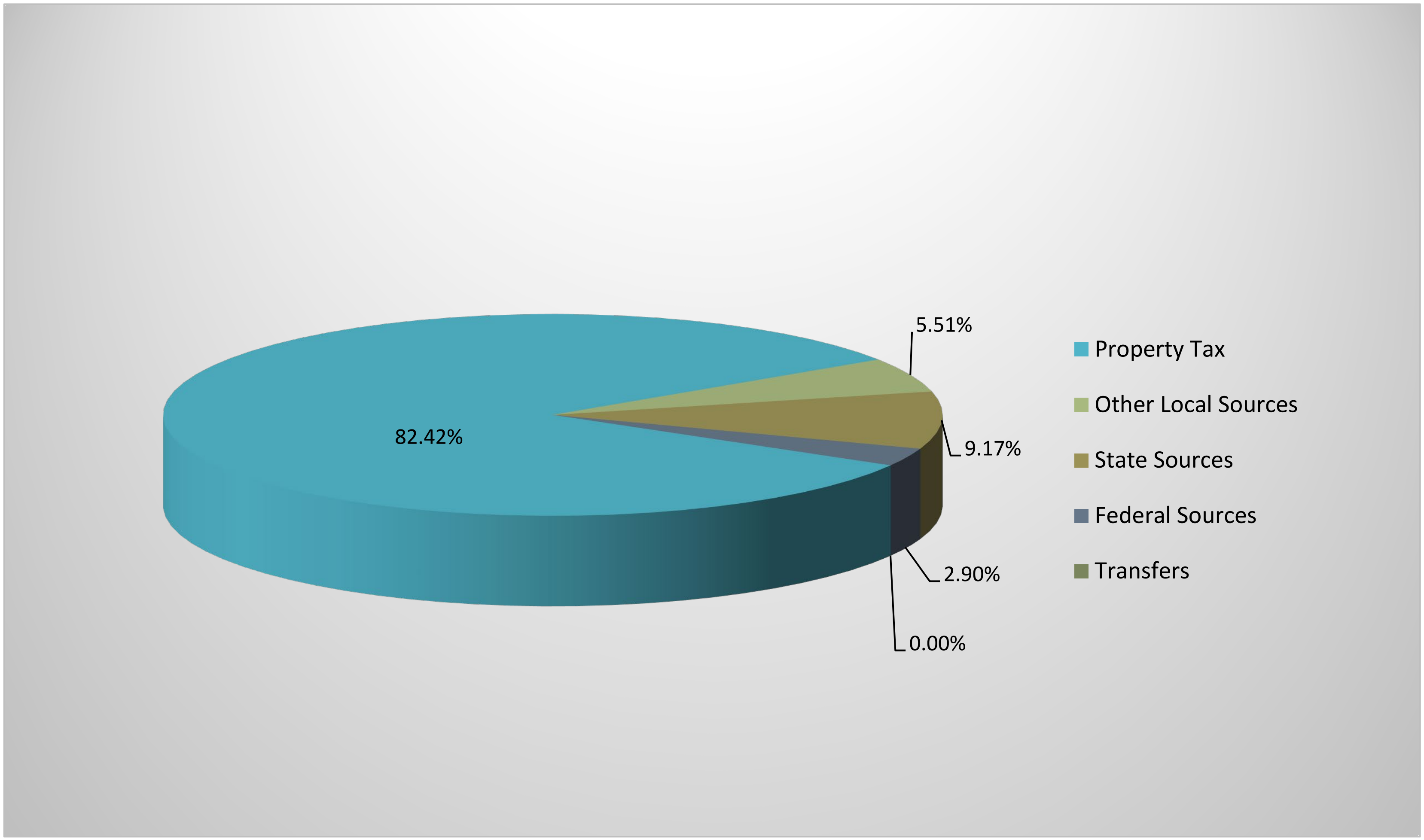
Transportation Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Trans Fund Total
Property Tax	1,798,249	1,944,187	1,865,324	1,366,815	475,431	723,364	34.63%
Other Local Sources	11,444	43,008	73,285	60,651	208,493	58,000	2.78%
State Sources	1,052,391	817,290	1,318,592	1,169,471	1,447,091	1,307,251	62.59%
Federal Sources	5,898	0	0	0	0	0	0.00%
Total	2,867,982	2,804,485	3,257,201	2,596,937	2,131,015	2,088,615	100.00%

IMRF/Social Security	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of IMRF/SS Fund Total
Property Tax	778,598	785,680	848,059	799,202	852,895	950,033	96.84%
Other Local Sources	9,607	12,023	27,645	26,076	23,609	31,000	3.16%
Federal Sources	15,434	0	0	0	0	0	0.00%
Total	788,205	797,703	875,704	825,278	876,504	981,033	100.00%

Working Cash	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of W/C Fund Total
Property Taxes	2,246	2,764	3,339	4,566	5,516	5,458	91.61%
Other Local Sources	0	51	95	116	105	500	#DIV/0!
Total	2,246	2,815	3,434	4,682	5,621	5,958	#DIV/0!

Operating Funds	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Operating Funds Total
Property Tax	30,170,866	31,258,622	32,847,387	34,391,497	35,760,645	36,492,610	82.42%
Other Local Sources	1,695,824	2,450,004	2,631,379	2,901,664	2,749,716	2,440,300	5.51%
State Sources	3,004,063	2,692,886	3,444,946	3,791,665	3,953,719	4,059,989	9.17%
Federal Sources	2,263,964	2,066,567	1,882,891	1,511,991	1,403,763	1,282,820	2.90%
Transfers	0	0	0	50,000	0	0	0.00%
Operating Funds Total	37,134,717	38,468,079	40,806,603	42,646,817	43,867,843	44,275,719	100.00%
				AUDITED	**UNAUDITED**	**PROJECTED**	

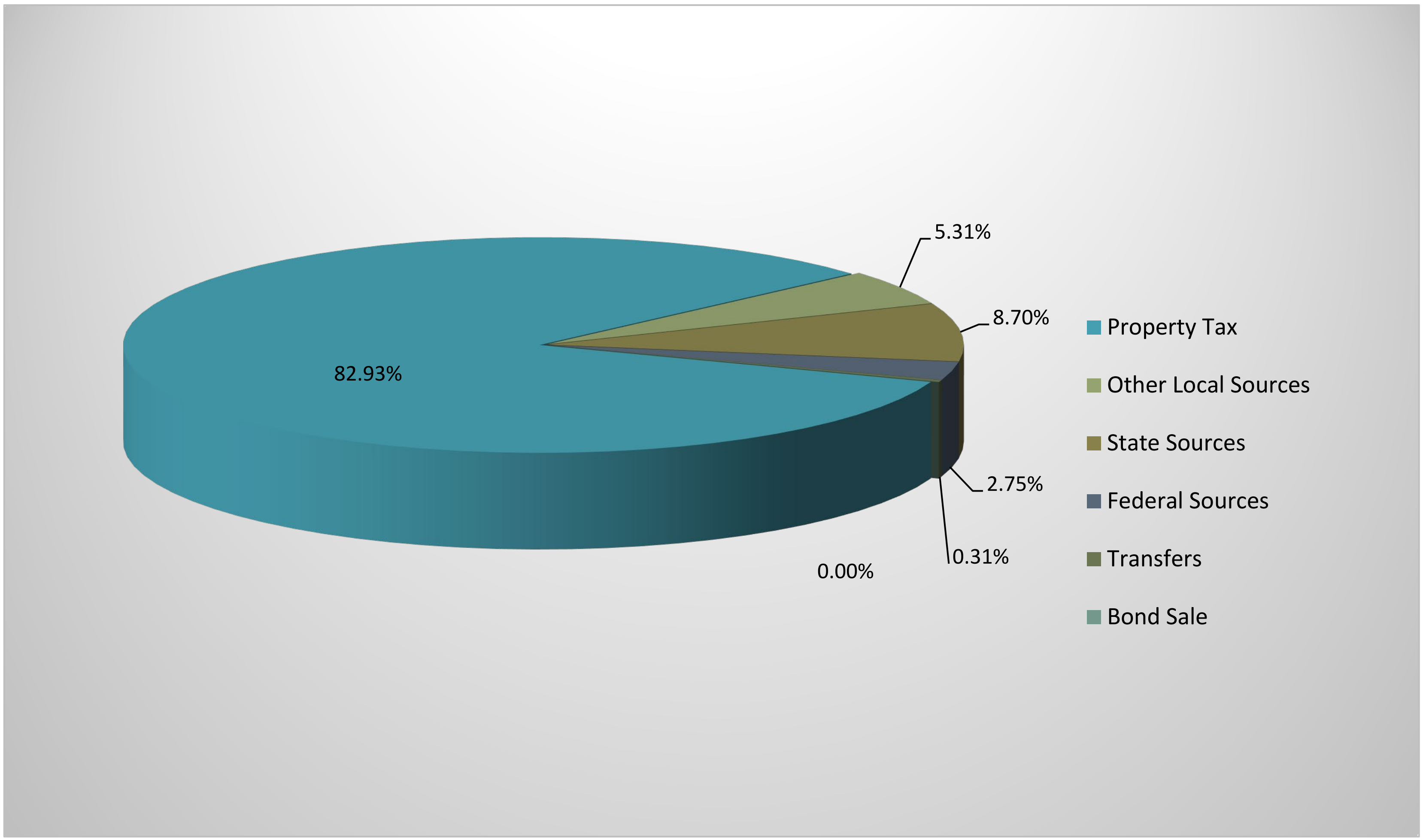
2026-2027 Budgeted Revenues by Source
Operating Funds



Revenues by Source – All Funds
Prior Five Years and 2026-2027 Budgeted

				AUDITED	UNAUDITED	PROJECTED	
Debt Service	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Debt Service Fund Total
Property Tax	2,831,372	2,040,737	2,068,741	2,157,014	2,240,116	2,224,453	92.31%
Other Local Sources	2,627	41,651	67,882	63,214	57,243	40,000	1.66%
Transfers	111,691	546,272	232,527	110,766	0	145,198	6.03%
Bond Sale	0	0	0	0	0	0	0.00%
Total	2,945,690	2,628,660	2,369,150	2,330,994	2,297,359	2,409,651	100.00%
Capital Projects	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of C/P Fund Total
Other Local Sources	0	455,856	400,616	176,024	0	0	0.00%
Bond Sale	0	18,701,032	8,301,209	0	0	0	0.00%
Total	0	19,156,888	8,701,825	176,024	0	0	0.00%
All Funds	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of All Funds Total
Property Tax	33,002,238	33,299,359	34,916,128	36,548,511	38,000,761	38,717,063	82.93%
Other Local Sources	1,698,451	2,947,511	3,099,877	3,140,902	2,806,959	2,480,300	5.31%
State Sources	3,004,063	2,692,886	3,444,946	3,791,665	3,953,719	4,059,989	8.70%
Federal Sources	2,263,964	2,066,567	1,882,891	1,511,991	1,403,763	1,282,820	2.75%
Transfers	111,691	546,272	232,527	160,766	0	145,198	0.31%
Bond Sale	0	18,701,032	8,301,209	0	0	0	0.00%
Grand Total All Funds	40,080,407	60,253,627	51,877,578	45,153,835	46,165,202	46,685,370	100.00%

2026-2027 Budgeted Revenues by Source
All Funds



2026-2027 Expenditure Assumptions

Salaries

- Teacher salaries per Collective Bargaining Agreement
  - *$100K in lane changes*
- Two certified staff retirements at end of FY25-26
- Additional Staffing Changes
  - *Add: Resource at Glen Crest – 1.0FTE*
- Aides & Support Staff
  - *Raises per Collective Bargaining Agreement with SPA – 3%*
  - *Additional 0.5FTE maintenance employee (not added last school year)*
- Admin/Support Staff
  - *Raises approved by BOE in June*
  - *$170K savings from replacement hires and retirements*

Benefits

- Expenses up 10% due to premium increases
- Medical/Dental premiums
  - *13.65% increase for PPO*
  - *12.20% increase for HMO*
  - *3.90% increase for Dental*

2026-2027 Expenditure Assumptions

Purchased Services

- Increase of $25K for legal fees – SPA contract negotiations
- Custodial contract increase of 2.74% - $22K
- Increased phone budget to align with FY25-26 expenses - $20K
- Regular Ed transportation contract increase of 5.0% - $75K
- Special Ed transportation contract increase of 4.0%
  - *Down $250K based on last year's actual*
- Increase of workmen's compensation and property casualty insurance premiums - $16K

Supplies/Materials

- Building budgets reflect 1.5% increase from PY budget
- Food Service contract – 4.1% increase - $80K increase from FY25-26 budget, $30K from FY25-26 actuals

2026-2027 Expenditure Assumptions

Capital Outlay

- Ed Fund – Projectors, servers and UPS backup battery replacements
- O&M Fund - $441K – Playground updates, new Maintenance Truck and DO parking lot

Other Objects

- Tuition expenditures paid for out-sourced students based on estimated enrollment
  - *Increase of $150K based on preliminary enrollment*
- CASE Expenses
  - *Level with prior year based on initial staffing*

Non-Capitalized Equipment

- Equipment less than $1,500 per item

Termination Benefits

- Sick day payout for retirees

Transfers

- Transfer from the Education Fund to the Debt Service Fund to pay for technology capital equipment leases

Expenditures by Object – Operating Funds
Prior Five Years and 2026-2027 Budgeted

				AUDITED	UNAUDITED	PROJECTED	
Education Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Education Fund Total
Salaries	19,878,794	20,498,973	21,302,865	22,050,028	22,874,784	23,949,634	66.41%
Benefits	3,901,465	4,111,238	4,503,884	4,763,985	5,099,137	5,579,624	15.47%
Purchased Services	864,336	879,827	969,506	941,506	893,827	1,086,018	3.01%
Supplies/Materials	2,055,268	1,930,552	1,973,080	1,809,880	1,894,056	2,024,899	5.61%
Capital Outlay	97,192	49,017	56,090	55,014	153,171	173,500	0.48%
Other Objects	1,707,908	2,506,832	2,251,640	2,692,766	2,771,751	3,067,000	8.50%
Non-Capitalized Equipment	29,476	193,337	26,557	15,773	30,987	28,610	0.08%
Termination Benefits	11,565	46,559	30,846	9,940	28,207	14,640	0.04%
Transfers	-	144,799	127,782	160,766	145,198	140,431	0.39%
Total	28,546,004	30,361,134	31,242,250	32,499,658	33,891,118	36,064,356	100.00%
Tort Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Tort Fund Total
Purchased Services	176,433	208,062	228,997	210,445	227,252	243,680	100.00%
Total	176,433	208,062	228,997	210,445	227,252	243,680	100.00%
Operations & Maintenance Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of O&M Fund Total
Salaries	329,788	325,205	353,021	363,992	313,307	361,293	10.91%
Benefits	46,106	63,634	73,910	80,044	84,672	94,398	2.85%
Purchased Services	1,603,185	1,883,354	1,774,139	1,461,835	1,579,173	1,574,890	47.57%
Supplies/Materials	785,202	738,961	673,382	813,179	760,268	809,000	24.44%
Capital Outlay	439,833	112,433	147,545	182,877	481,280	461,000	13.93%
Other Objects	-	-	-	-	-	-	0.00%
Non-Capitalized Equipment	-	9,319	21,554	24,722	2,856	10,000	0.30%
Transfers	-	-	-	-	-	-	0.00%
Total	3,204,114	3,132,906	3,043,551	2,926,649	3,221,556	3,310,581	100.00%

Expenditures by Object – Operating Funds
Prior Five Years and 2026-2027 Budgeted

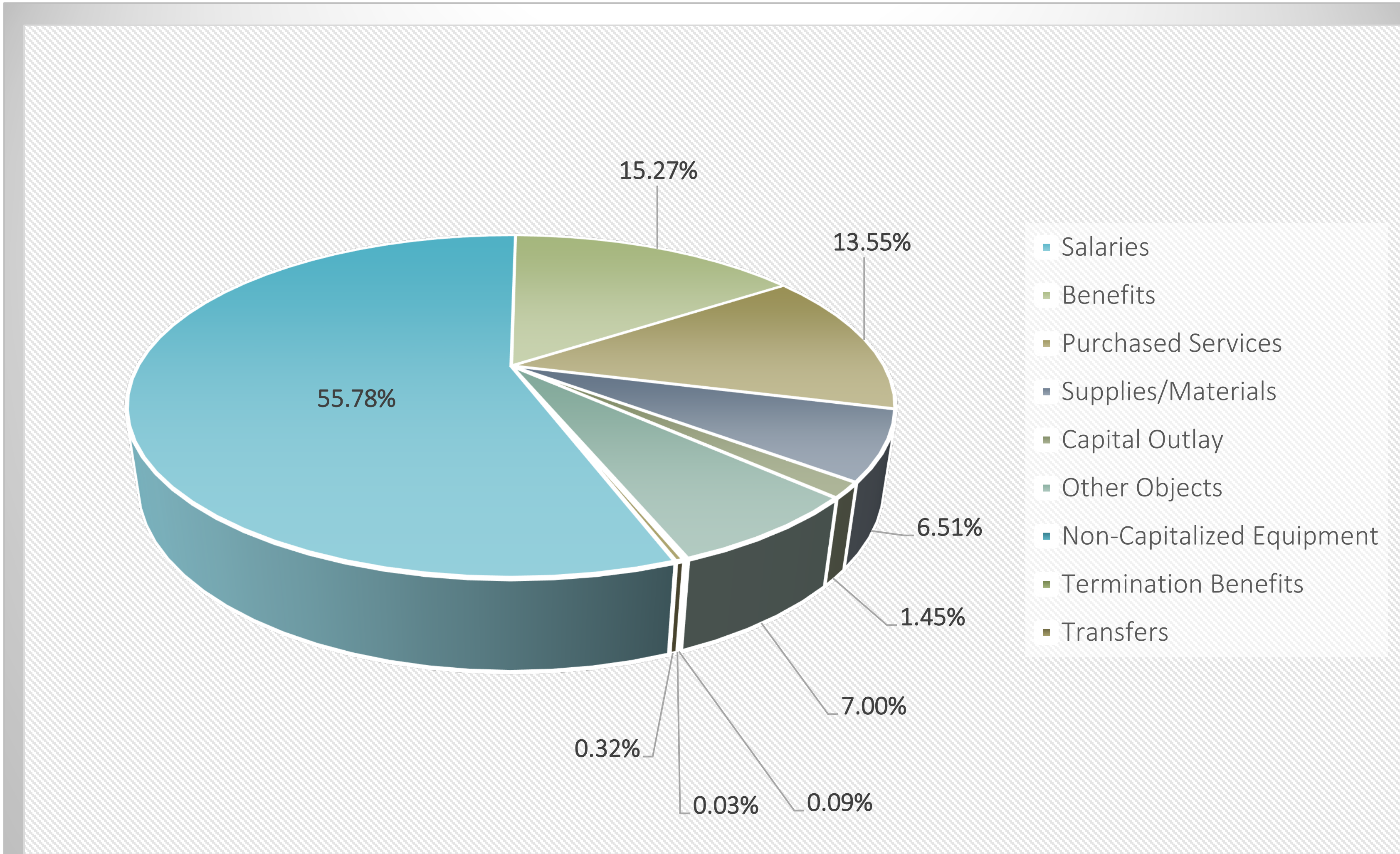
Transportation Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Trans Fund Total
Salaries	67,090	128,031	126,659	133,869	119,631	126,010	3.90%
Benefits	2,740	60,534	55,165	58,314	54,434	56,548	1.75%
Purchased Services	1,853,222	2,329,328	2,464,735	3,256,169	2,949,491	3,032,209	93.74%
Supplies/Materials	33,457	46,345	34,016	-	1,748	20,000	0.62%
Transfers	-	-	-	1,101,979	-	-	0.00%
Total	1,956,509	2,564,238	2,680,575	4,550,331	3,125,304	3,234,767	100.00%

IMRF/Social Security Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of IMRF/SS Fund Total
Benefits	732,803	753,249	790,596	874,893	904,717	957,878	100.00%
Total	732,803	753,249	790,596	874,893	904,717	957,878	100.00%

Working Cash Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of W/C Fund Total
Transfers	-	-	-	-	-	-	0.00%
Total	-	-	-	-	-	-	0.00%

Operating Funds	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Operating Funds Total
Salaries	20,275,672	20,952,209	21,782,545	22,547,889	23,307,722	24,436,937	55.78%
Benefits	4,683,114	4,988,655	5,423,555	5,777,236	6,142,960	6,688,448	15.27%
Purchased Services	4,497,176	5,300,571	5,437,377	5,869,955	5,649,743	5,936,797	13.55%
Supplies/Materials	2,873,927	2,715,858	2,680,478	2,623,059	2,656,072	2,853,899	6.51%
Capital Outlay	537,025	161,450	203,635	237,891	634,451	634,500	1.45%
Other Objects	1,707,908	2,506,832	2,251,640	2,692,766	2,771,751	3,067,000	7.00%
Non-Capitalized Equipment	29,476	202,656	48,111	40,495	33,843	38,610	0.09%
Termination Benefits	11,565	46,559	30,846	9,940	28,207	14,640	0.03%
Transfers	-	144,799	127,782	160,766	145,198	140,431	0.32%
Operating Fund Total	34,615,863	37,019,589	37,985,969	39,959,997	41,369,947	43,811,262	100.00%
				AUDITED	**UNAUDITED**	**PROJECTED**	

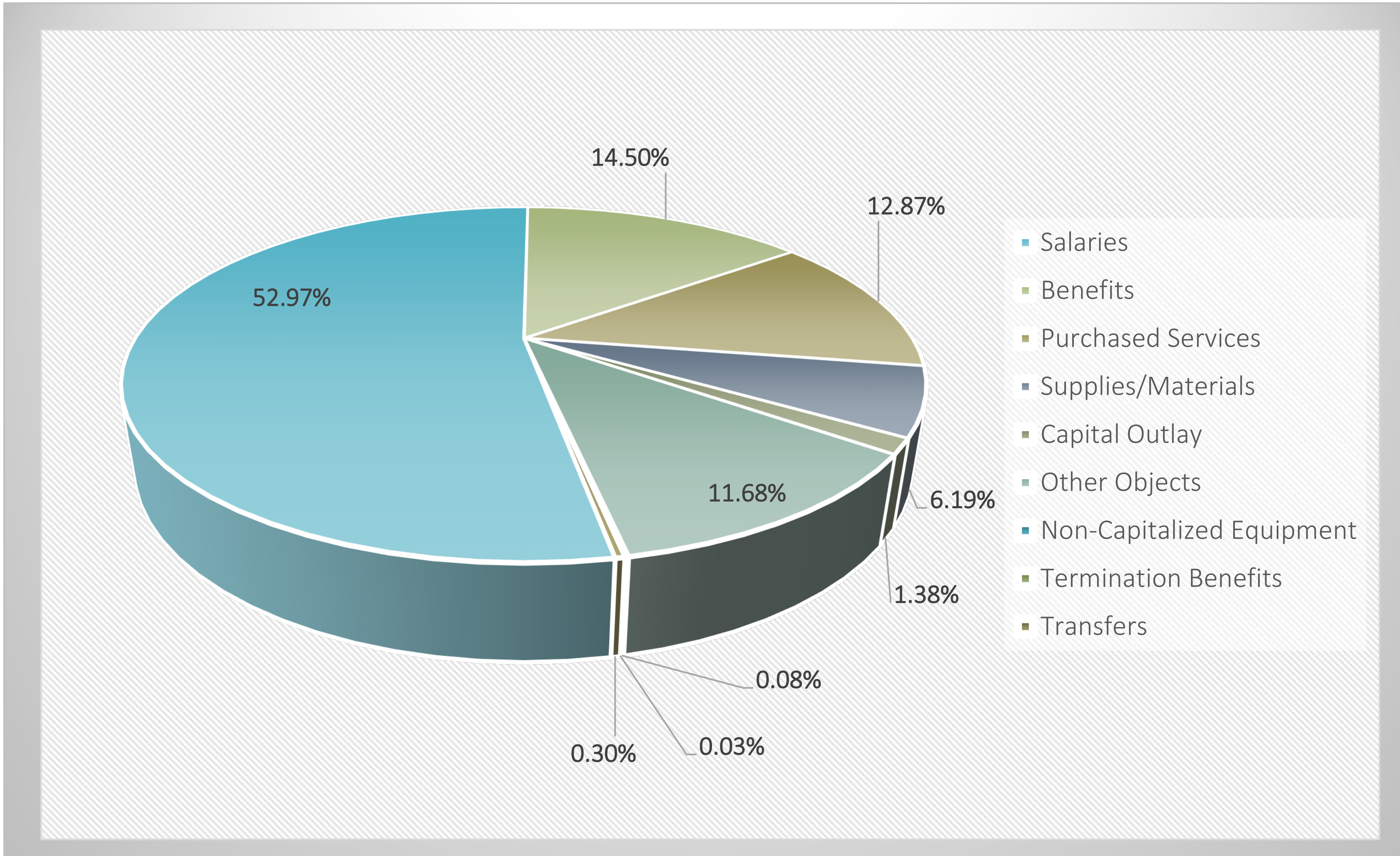
2026-2027 Budgeted Expenditures by Object
Operating Funds



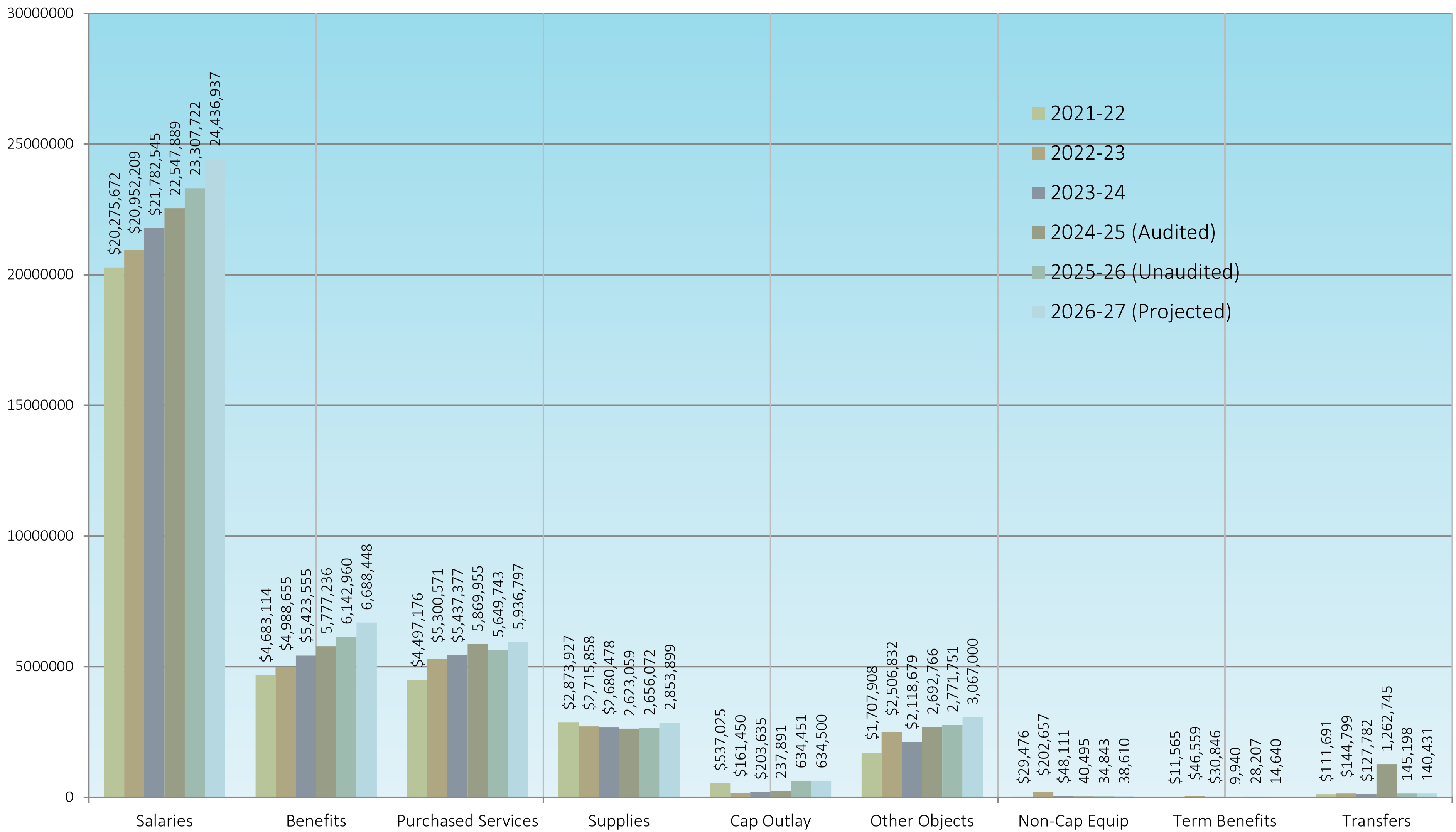
Expenditures by Object – All Funds
Prior Five Years and 2026-2027 Budgeted

				AUDITED	UNAUDITED	PROJECTED	
Debt Service Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of Debt Service Fund Total
Purchased Services	356	401,473	105,220	950	950	1,050	0.05%
Other Objects	3,690,091	2,184,199	2,135,056	2,212,816	2,357,060	2,322,629	99.95%
Transfers	-	-	-	-	-	-	0.00%
Total	3,690,447	2,585,672	2,240,276	2,213,766	2,358,010	2,323,679	100.00%
Capital Projects Fund	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of C/P Fund Total
Purchased Services	-	957,988	1,952,231	595,364	-	-	0.00%
Capital Outlay	-	9,397,589	11,031,007	5,202,537	-	-	0.00%
Transfers	-	-	-	-	-	-	0.00%
Total	-	10,355,577	12,983,238	5,797,901	-	-	0.00%
All Funds	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	25-26 Actual	26-27 Tentative Budget	% of All Funds Total
Salaries	20,275,672	20,952,209	21,782,545	22,547,889	23,307,722	24,436,937	52.97%
Benefits	4,683,114	4,988,655	5,423,555	5,777,236	6,142,960	6,688,448	14.50%
Purchased Services	4,497,532	6,660,032	7,494,828	6,466,269	5,650,693	5,937,847	12.87%
Supplies/Materials	2,873,927	2,715,858	2,680,478	2,623,059	2,656,072	2,853,899	6.19%
Capital Outlay	537,025	9,559,039	11,234,642	5,440,428	634,451	634,500	1.38%
Other Objects	5,397,999	4,691,031	4,386,696	4,905,582	5,128,811	5,389,629	11.68%
Non-Capitalized Equipment	29,476	202,656	48,111	40,495	33,843	38,610	0.08%
Termination Benefits	11,565	46,559	30,846	9,940	28,207	14,640	0.03%
Transfers	-	144,799	127,782	160,766	145,198	140,431	0.30%
Grand Total All Funds	38,306,311	49,960,838	53,209,483	47,971,664	43,727,957	46,134,941	100.00%
				AUDITED	UNAUDITED	PROJECTED	

2026-2027 Budgeted Expenditures by Object
All Funds



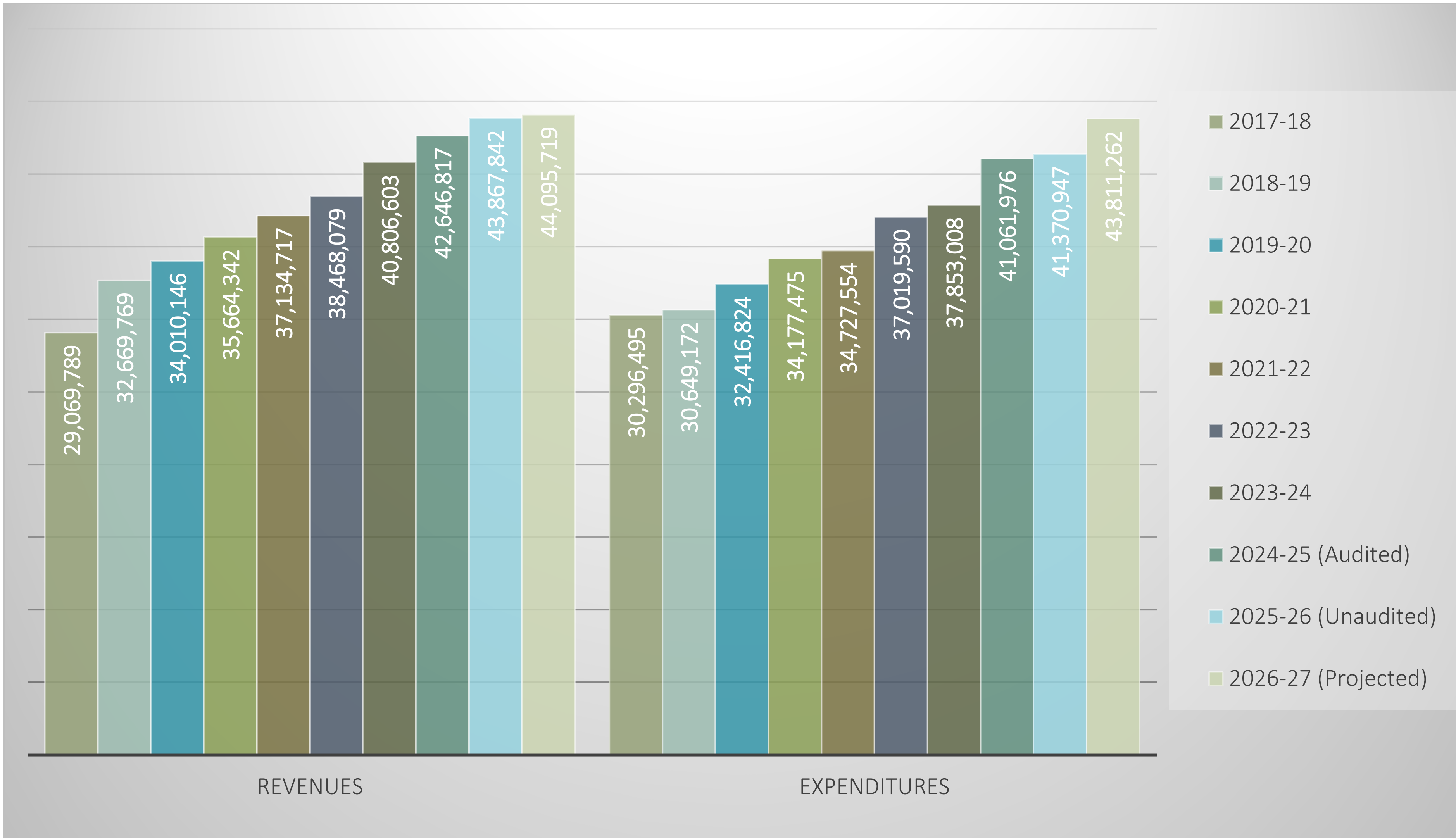
Comparison of Expenditures by Object – Operating Funds 2021-2022 through 2026-2027



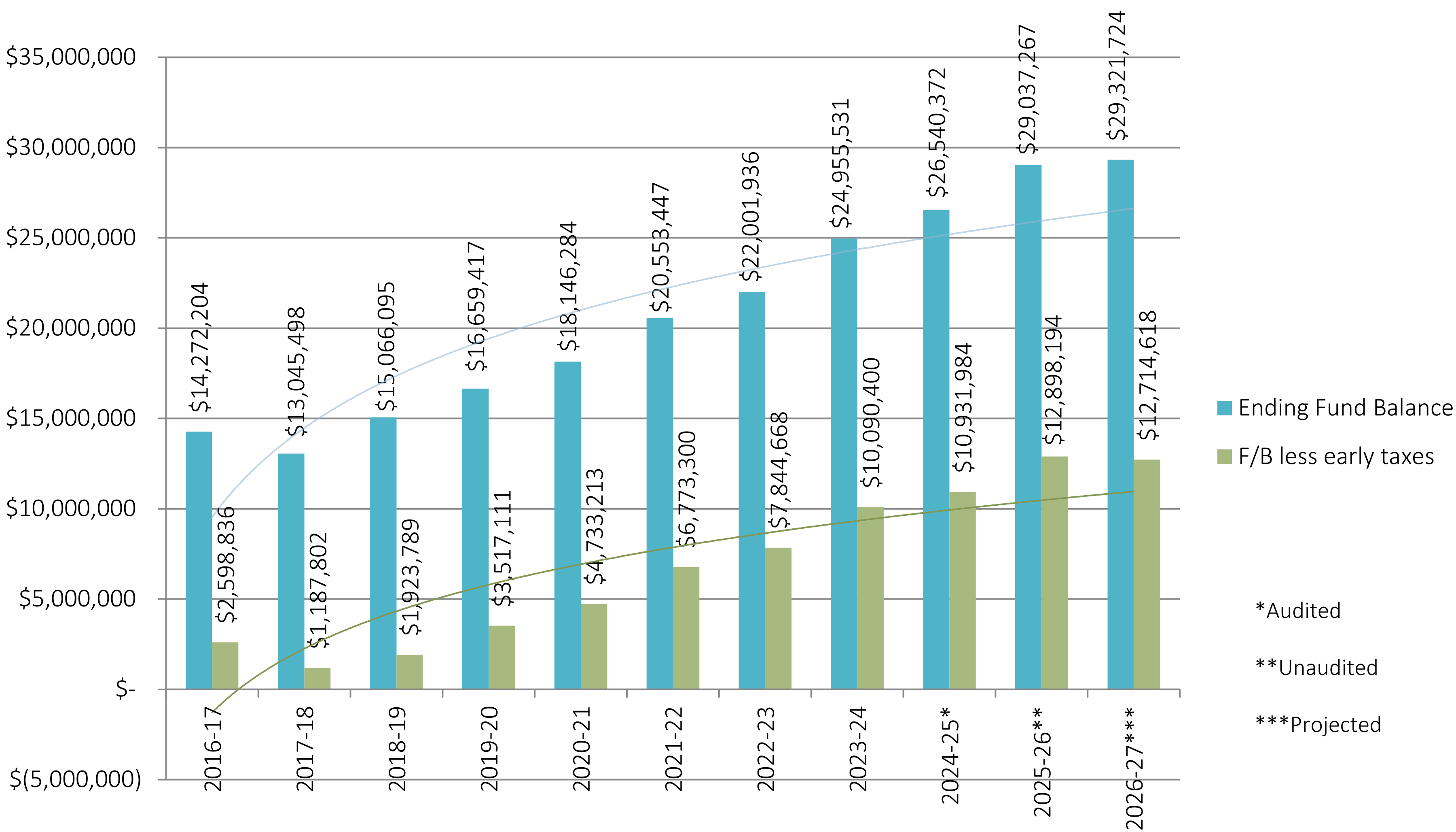
History of Revenues, Expenditures and Fund Balances – Operating Funds

	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	*Audited* ACTUAL 2024-25	*Unaudited* PROJECTED 2025-26	PROJECTED 2026-27
Beginning Fund Balance	18,146,284	20,553,447	22,001,936	24,955,531	26,540,372	29,037,267
Revenues						
Local Revenues	$ 31,866,690	$ 33,708,626	$ 35,478,766	$ 37,293,161	$ 38,510,360	$ 38,932,910
State Revenues	$ 3,004,063	$ 2,692,886	$ 3,444,946	$ 3,791,665	$ 3,953,719	$ 3,879,989
Federal Revenues	$ 2,263,964	$ 2,066,567	$ 1,882,891	$ 1,511,991	$ 1,403,763	$ 1,282,820
Transfers In	$ -	$ -	$ -	$ 50,000	$ -	$ -
Total Revenues	37,134,717	38,468,079	40,806,603	42,646,817	43,867,842	44,095,719
	4.12%	*3.59%*	*6.08%*	*4.51%*	*2.86%*	*0.52%*
Expenditures						
Salaries	20,275,672	20,952,209	21,782,545	22,547,889	23,307,722	24,436,937
Benefits	4,683,114	4,988,655	5,423,555	5,777,236	6,142,960	6,688,448
Purchased Services	4,497,176	5,300,571	5,437,377	5,869,955	5,649,743	5,936,797
Supplies/Materials	2,873,927	2,715,858	2,680,478	2,623,059	2,656,072	2,853,899
Capital Outlay	537,025	161,450	203,635	237,891	634,451	634,500
Other Objects (Tuition)	1,707,908	2,506,832	2,118,679	2,692,766	2,771,751	3,067,000
Non-Capitalized Equipment	29,476	202,657	48,111	40,495	34,843	38,610
Termination Benefits	11,565	46,559	30,846	9,940	28,207	14,640
Transfers Out	111,691	144,799	127,782	1,262,745	145,198	140,431
Total Expenditures	34,727,554	37,019,590	37,853,008	41,061,976	41,370,947	43,811,262
	1.61%	*6.60%*	*2.25%*	*8.48%*	*0.75%*	*5.90%*
Excess/(Deficit)	2,407,163	1,448,489	2,953,595	1,584,841	2,496,895	284,457
Ending Fund Balance	20,553,447	22,001,936	24,955,531	26,540,372	29,037,267	29,321,724
Less Early Taxes	(13,780,147)	(14,157,268)	(14,865,131)	(15,608,388)	(16,139,073)	(16,607,106)
F/B less early taxes	6,773,300	7,844,668	10,090,400	10,931,984	12,898,194	12,714,618
Ending Fund Balance	56.91%	57.15%	63.39%	62.15%	67.49%	64.35%
as a percentage of Next Year's				*estimate*	*estimate*	*estimate*
Ending Fund Balance (less ear	18.75%	20.38%	25.63%	25.60%	29.98%	27.91%
as a percentage of Next Year's				*estimate*	*estimate*	*estimate*

Total Revenues and Expenditures - Last ten years Operating Funds



Fund Balance Summary – Last ten years



Items yet to be finalized…

- Final staffing

- Federal Grant Revenues and Expenditures
  - *Final allocations not known until September or later*
  - *Anticipating limited new funding*

- Mandated Categorical Grants
  - *Prorated amounts*

- Final district placement in CASE/outsourced programs