

Benjamin SD 25  
Year to Date Revenue Overview - All Funds  
October 2025

## Local Revenue

**\$6,683,897**

44.45% of Budget

## State Revenue

**\$332,248**

33.50% of Budget

## Federal Revenue

**\$236,979**

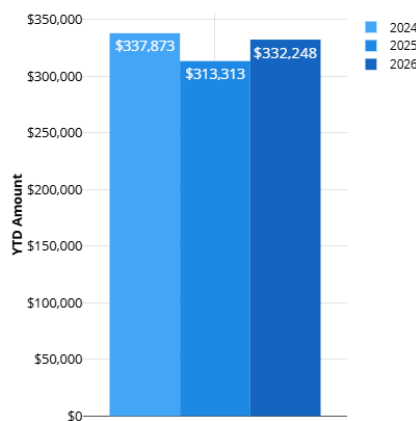
56.15% of Budget

Local Revenue



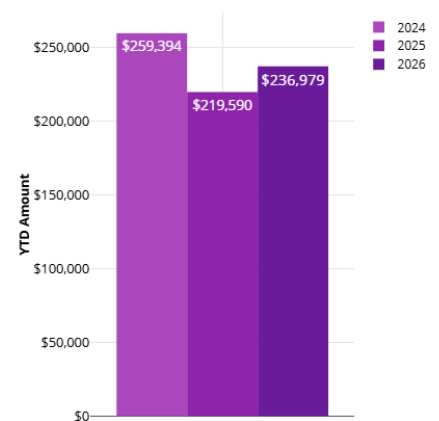
For the Period JUL - OCT

State Revenue



For the Period JUL - OCT

Federal Revenue



For the Period JUL - OCT

	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$5,840,156	\$6,170,977	\$6,397,620	\$14,313,619	44.70%
1200 Payments in Lieu of Taxes	\$52,292	\$33,147	\$25,627	\$76,000	33.72%
1500 Earnings on Investments	\$231,618	\$235,840	\$148,857	\$365,752	40.70%
1600 Food Service	\$19,756	\$19,434	\$34,194	\$73,800	46.33%
1900 Other Revenue from Local Sources	\$33,737	\$28,285	\$36,013	\$123,500	29.16%
ALL OTHER LOCAL REVENUE	\$34,029	\$33,893	\$41,586	\$84,000	49.51%
<b>TOTAL LOCAL REVENUE</b>	<b>\$6,211,587</b>	<b>\$6,521,575</b>	<b>\$6,683,897</b>	<b>\$15,036,671</b>	<b>44.45%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$155,622	\$155,772	\$155,934	\$576,000	27.07%
3100 Special Education	\$31,614	\$109,214	\$67,905	\$65,000	104.47%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$150,636	\$48,328	\$104,547	\$300,000	34.85%
ALL OTHER STATE REVENUE	\$0	\$0	\$3,862	\$50,850	7.59%
<b>TOTAL STATE REVENUE</b>	<b>\$337,873</b>	<b>\$313,313</b>	<b>\$332,248</b>	<b>\$991,850</b>	<b>33.50%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$259,394</b>	<b>\$219,590</b>	<b>\$236,979</b>	<b>\$422,055</b>	<b>56.15%</b>
<b>TOTAL REVENUE</b>	<b>\$6,808,854</b>	<b>\$7,054,478</b>	<b>\$7,253,124</b>	<b>\$16,450,576</b>	<b>44.09%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,000</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$6,808,854</b>	<b>\$7,054,478</b>	<b>\$7,253,124</b>	<b>\$16,546,576</b>	<b>43.83%</b>

**Revenue Insight:**

All Funds (excluding transfers) YTD revenues totaled \$7,253,124 through October 2025, which is \$198,646 or 2.7% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$162,322, an increase in 3000 State Sources of \$18,935, and an increase in 4000 Federal Sources of \$17,389.

Benjamin SD 25  
Year to Date Expense Overview - All Funds  
October 2025

## Salaries and Benefits

**\$2,461,135**

22.48% of Budget

## Purchased Services

**\$1,409,400**

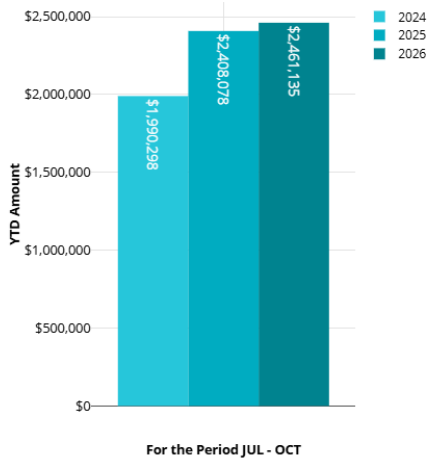
45.39% of Budget

## Supplies &amp; Materials

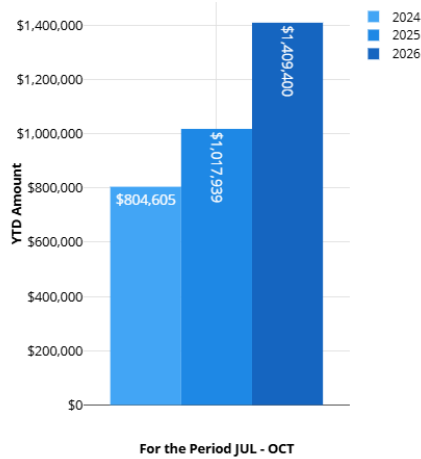
**\$675,074**

69.45% of Budget

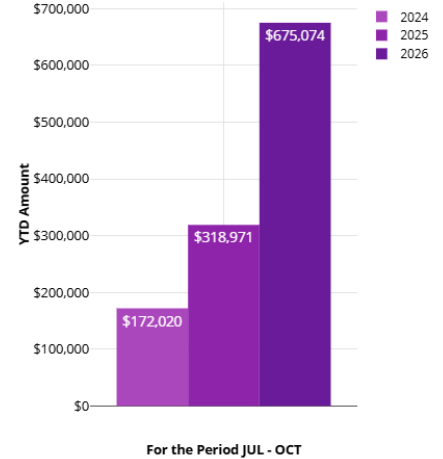
Salaries and Benefits



Purchased Services



Supplies &amp; Materials



	FY 2024 YTD Amount	FY 2025 YTD Amount	FY 2026 YTD Amount	FY 2026 Annual Budget	FY 2026 % YTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$1,486,864	\$1,887,380	\$1,929,342	\$8,753,603	22.04%
200 Benefits	\$503,434	\$520,698	\$531,793	\$2,195,974	24.22%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$1,990,298</b>	<b>\$2,408,078</b>	<b>\$2,461,135</b>	<b>\$10,949,577</b>	<b>22.48%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$804,605	\$1,017,939	\$1,409,400	\$3,105,021	45.39%
400 Supplies & Materials	\$172,020	\$318,971	\$675,074	\$971,995	69.45%
500 Capital Outlay	\$562,181	\$3,957,260	\$4,883,625	\$5,095,076	95.85%
600 Other Objects	\$1,302,142	\$1,391,015	\$1,750,444	\$1,675,359	104.48%
700 Non-Capitalized Equipment	\$0	\$0	\$654	\$4,300	15.21%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>\$2,840,948</b>	<b>\$6,685,185</b>	<b>\$8,719,197</b>	<b>\$10,851,751</b>	<b>80.35%</b>
<b>TOTAL EXPENSES</b>	<b>\$4,831,246</b>	<b>\$9,093,263</b>	<b>\$11,180,332</b>	<b>\$21,801,328</b>	<b>51.28%</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,641</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$4,831,246</b>	<b>\$9,093,263</b>	<b>\$11,180,332</b>	<b>\$21,897,969</b>	<b>51.06%</b>

**Expense Insights:**

All Funds (excluding transfers) YTD expenses totaled \$11,180,332 through October 2025, which is \$2,087,068 or 18.7% more than the amount spent last year for this period. The YTD difference is driven by an increase in 500 Capital Outlay of \$926,365, an increase in 300 Purchased Services of \$391,460, and an increase in 600 Other Objects of \$359,429.

## Benjamin SD 25

### Month to Date Revenue Overview - All Funds

#### October 2025

## Local Revenue

**\$236,830**

1.58% of Budget

## State Revenue

**\$156,525**

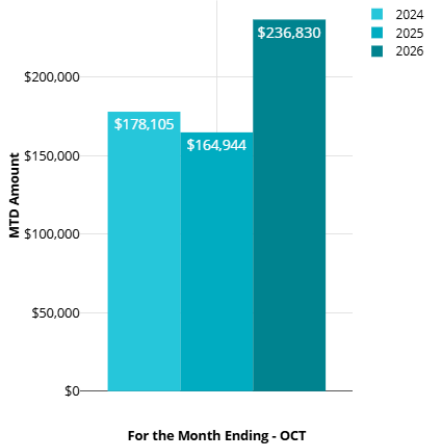
15.78% of Budget

## Federal Revenue

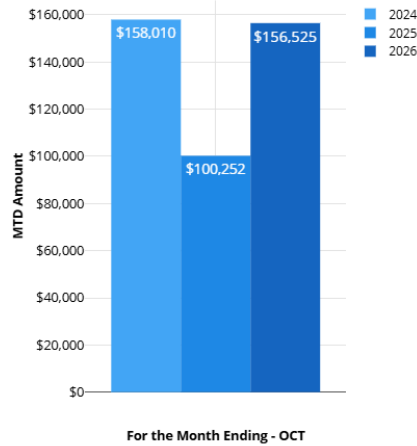
**\$56,620**

13.42% of Budget

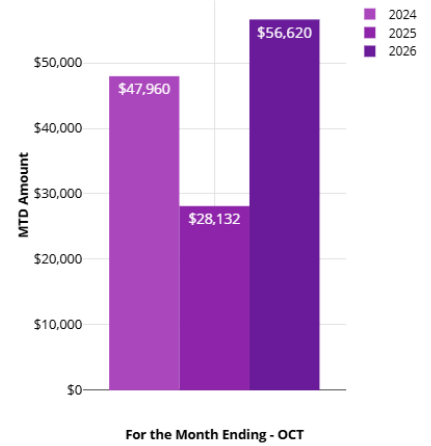
Local Revenue



State Revenue



Federal Revenue



	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>LOCAL REVENUE</b>					
1100 Ad Valorem Taxes	\$62,506	\$75,225	\$173,848	\$14,313,619	1.21%
1200 Payments in Lieu of Taxes	\$21,779	\$12,969	\$12,021	\$76,000	15.82%
1500 Earnings on Investments	\$79,504	\$62,051	\$29,716	\$365,752	8.12%
1600 Food Service	\$5,263	\$4,418	\$7,948	\$73,800	10.77%
1900 Other Revenue from Local Sources	\$6,337	\$6,572	\$10,596	\$123,500	8.58%
ALL OTHER LOCAL REVENUE	\$2,716	\$3,709	\$2,701	\$84,000	3.22%
<b>TOTAL LOCAL REVENUE</b>	<b>\$178,105</b>	<b>\$164,944</b>	<b>\$236,830</b>	<b>\$15,036,671</b>	<b>1.58%</b>
<b>STATE REVENUE</b>					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$576,000	9.02%
3100 Special Education	\$6,235	\$0	\$0	\$65,000	0.00%
3300 Bilingual Education	\$0	\$0	\$0	\$0	0.00%
3500 State Transportation Reimbursement	\$99,901	\$48,328	\$104,547	\$300,000	34.85%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	\$50,850	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$158,010</b>	<b>\$100,252</b>	<b>\$156,525</b>	<b>\$991,850</b>	<b>15.78%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$47,960</b>	<b>\$28,132</b>	<b>\$56,620</b>	<b>\$422,055</b>	<b>13.42%</b>
<b>TOTAL REVENUE</b>	<b>\$384,075</b>	<b>\$293,328</b>	<b>\$449,975</b>	<b>\$16,450,576</b>	<b>2.74%</b>
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,000</b>	<b>0.00%</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$384,075</b>	<b>\$293,328</b>	<b>\$449,975</b>	<b>\$16,546,576</b>	<b>2.72%</b>

**Revenue Insight:**

All Funds (excluding transfers) revenues totaled \$449,975 in October 2025, which is \$156,648 or 53.4% more than the amount received last year for this month. The year over year difference is driven by an increase in 1000 Local Sources of \$71,887, an increase in 3000 State Sources of \$56,273, and an increase in 4000 Federal Sources of \$28,488.

# Benjamin SD 25

## Month to Date Expense Overview - All Funds

### October 2025

## Salaries and Benefits

**\$899,747**

8.22% of Budget

## Purchased Services

**\$230,262**

7.42% of Budget

## Supplies &amp; Materials

**\$156,884**

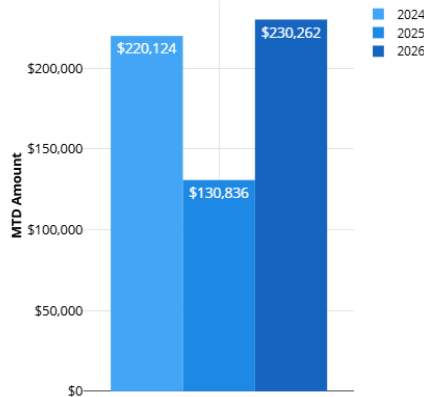
16.14% of Budget

Salaries and Benefits



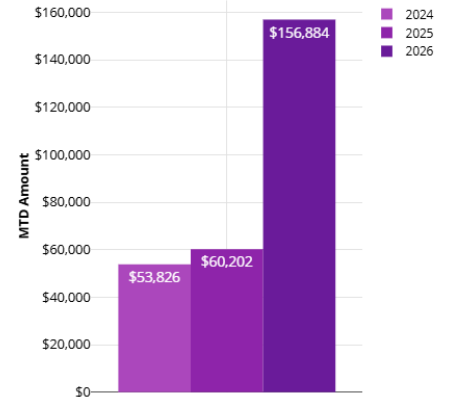
For the Month Ending - OCT

Purchased Services



For the Month Ending - OCT

Supplies &amp; Materials



For the Month Ending - OCT

	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
<b>SALARIES AND BENEFITS</b>					
100 Salaries	\$317,371	\$697,667	\$711,605	\$8,753,603	8.13%
200 Benefits	\$176,753	\$189,339	\$188,142	\$2,195,974	8.57%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$494,124</b>	<b>\$887,006</b>	<b>\$899,747</b>	<b>\$10,949,577</b>	<b>8.22%</b>
<b>OTHER EXPENSES</b>					
300 Purchased Services	\$220,124	\$130,836	\$230,262	\$3,105,021	7.42%
400 Supplies & Materials	\$53,826	\$60,202	\$156,884	\$971,995	16.14%
500 Capital Outlay	\$13,941	\$217,207	\$924,687	\$5,095,076	18.15%
600 Other Objects	\$1,053,913	\$1,058,140	\$1,380,518	\$1,675,359	82.40%
700 Non-Capitalized Equipment	\$0	\$0	\$27	\$4,300	0.63%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
<b>TOTAL OTHER EXPENSES</b>	<b>\$1,341,804</b>	<b>\$1,466,385</b>	<b>\$2,692,378</b>	<b>\$10,851,751</b>	<b>24.81%</b>
<b>TOTAL EXPENSES</b>	<b>\$1,835,928</b>	<b>\$2,353,391</b>	<b>\$3,592,125</b>	<b>\$21,801,328</b>	<b>16.48%</b>
<b>OTHER FINANCING USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,641</b>	<b>0.00%</b>
<b>TOTAL EXPENSES &amp; OTHER FINANCING USES</b>	<b>\$1,835,928</b>	<b>\$2,353,391</b>	<b>\$3,592,125</b>	<b>\$21,897,969</b>	<b>16.4%</b>

### Expense Insights:

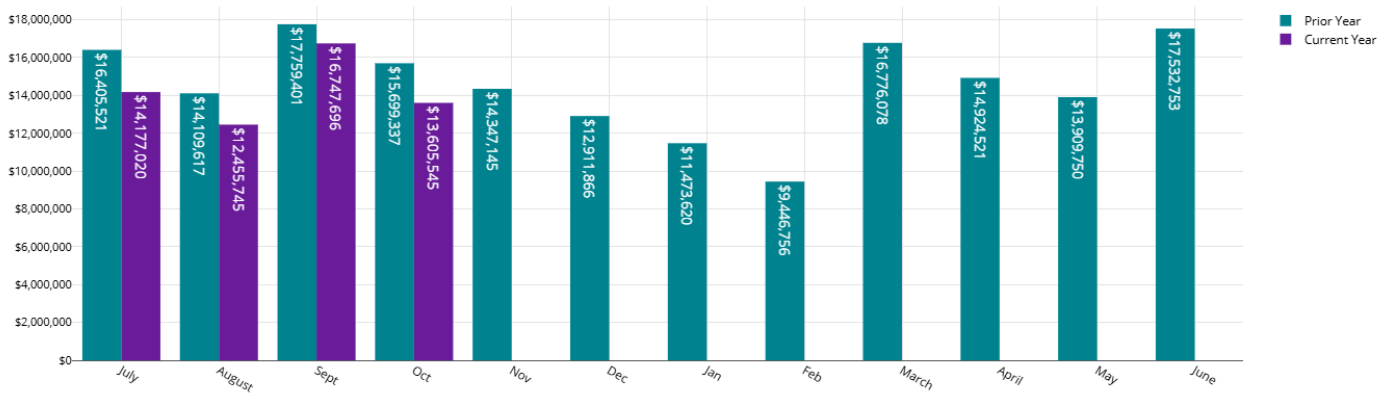
All Funds (excluding transfers) expenses totaled \$3,592,126 in October 2025, which is \$1,238,735 or 52.6% more than the amount spent last year for this month. The year over year difference is driven by an increase in 500 Capital Outlay of \$707,480, an increase in 600 Other Objects of \$322,378, and an increase in 300 Purchased Services of \$99,426.

# Benjamin SD 25

## Fund Balance Overview

### October 2025

Month-End Balances - All Funds



	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Oct 2025
<b>Operating Funds:</b>						
Educational	\$6,406,235	\$5,827,344	\$3,750,969	\$0	\$0	\$8,482,610
Operations and Maintenance	\$1,339,228	\$543,208	\$303,029	\$0	\$0	\$1,579,407
Transportation	\$1,058,655	\$266,877	\$172,923	\$0	\$0	\$1,152,609
IMRF	\$1,059,205	\$20,760	\$92,505	\$0	\$0	\$987,460
Working Cash	\$323,171	\$1,493	\$0	\$0	\$0	\$324,664
Tort	\$162,779	\$46,430	\$148,906	\$0	\$0	\$60,303
<b>Total Operating Funds</b>	<b>\$10,349,273</b>	<b>\$6,706,112</b>	<b>\$4,468,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,587,053</b>
<b>Non-Operating Funds:</b>						
Debt Service	\$970,083	\$519,394	\$1,367,308	\$0	\$0	\$122,169
Capital Projects	\$6,213,397	\$27,079	\$5,344,691	\$0	\$0	\$895,785
Fire Prevention and Safety	\$0	\$539	\$0	\$0	\$0	\$539
<b>Total Non-Operating Funds</b>	<b>\$7,183,480</b>	<b>\$547,012</b>	<b>\$6,711,999</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,018,493</b>
<b>Total All Funds</b>	<b>\$17,532,753</b>	<b>\$7,253,124</b>	<b>\$11,180,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,605,545</b>

### Balances Insight:

Operating Fund balances at the end of the October 2025 totaled \$12,587,052, which is -\$964,902 less than the balances at the end of the same month in prior year. The balances for all funds through the current period of the fiscal year decreased by -\$2,093,792 for a grand total of \$13,605,545.

Fund Balance

For the Period Ending October 31, 2025

FUND	Fund Balance July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance October 31, 2025	Month Over Month	Year to Date
Educational	\$6,406,235	\$5,827,344	\$3,750,969	\$0	\$8,482,610	(\$834,332)	\$2,076,375
Operations and Maintenance	\$1,339,228	\$543,208	\$303,029	\$0	\$1,579,407	(\$84,697)	\$240,179
Debt Service	\$970,083	\$519,394	\$1,367,308	\$0	\$122,169	(\$1,351,154)	(\$847,914)
Transportation	\$1,058,655	\$266,877	\$172,923	\$0	\$1,152,609	\$30,571	\$93,954
IMRF	\$1,059,205	\$20,760	\$92,505	\$0	\$987,459	(\$31,190)	(\$71,746)
Capital Projects	\$6,213,397	\$27,079	\$5,344,691	\$0	\$895,785	(\$939,231)	(\$5,317,612)
Working Cash	\$323,171	\$1,493	\$0	\$0	\$324,664	\$1	\$1,493
Tort	\$162,759	\$46,430	\$148,906	\$0	\$60,283	\$1,442	(\$102,476)
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ALL FUNDS	\$17,532,733	\$7,252,585	\$11,180,332	\$0	\$13,604,986	(\$3,405,122)	(\$3,927,747)



YTD: Financial Profile Summary					
Fund Balance to Revenue Ratio		Expenditures to Revenue Ratio		Days Cash on Hand (ED/O&M/TRANS/WC)	
Total Sum of Fund Balance	\$11,539,290	Total Sum of Direct Expenditures	\$4,226,921	Total Sum of Cash & Investments	\$11,539,290
Total Sum of Direct Revenues	\$6,638,922	Total Sum of Direct Revenue	\$6,638,922	Total Sum of Direct Expenditures	\$4,226,921
Ratio:	1.738	Net:	\$2,412,001	Average Daily Expenditures (120 Days)	\$35,224.34
	174%	Ratio:	0.637	Days Cash on Hand	328
				Dollar amount above 180	\$ 5,198,908.83
					-48
Spend to Receive Ratio					
Score:	4 Greater Than 25%	Score	4 \$1.00 : \$1.00 ratio	Score	4 At least 180 Days COH
	3 Less than 25%		3 \$1.00 : \$1.10 ratio		3 90-179 days COH
	2 Less than 10%		2 \$1.00 : \$1.20 ratio		2 30 -89 days COH
	1 Less than 0%		1 over \$1.20		1 Less than 30 Days COH
	4		4		4
Total Score			4.0	Recognition	