

Benjamin SD 25
Year to Date Revenue Overview - Operating Funds*
November 2025

Local Revenue

\$6,176,317

44.65% of Budget

State Revenue

\$385,088

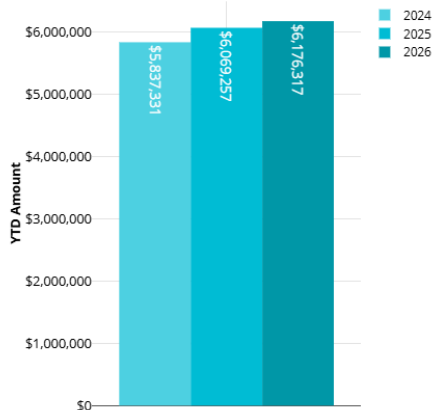
39.83% of Budget

Federal Revenue

\$251,094

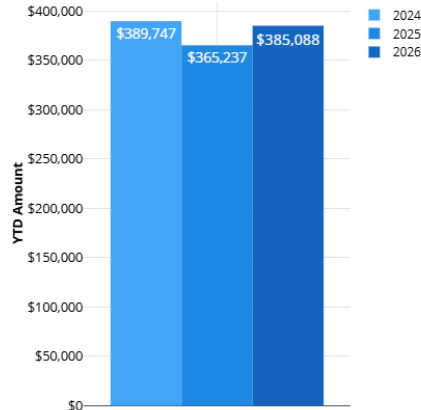
59.49% of Budget

Local Revenue



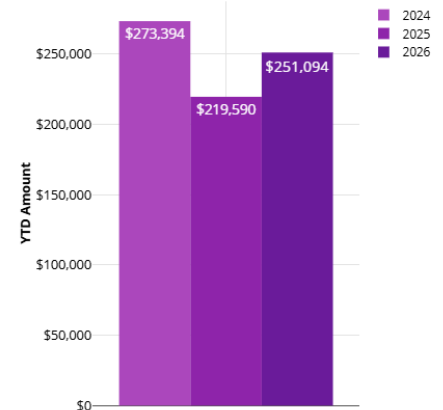
For the Period JUL - NOV

State Revenue



For the Period JUL - NOV

Federal Revenue



For the Period JUL - NOV

| | FY 2024 YTD Amount | FY 2025 YTD Amount | FY 2026 YTD Amount | FY 2026 Annual Budget | FY 2026 % YTD Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| LOCAL REVENUE | | | | | |
| 1100 Ad Valorem Taxes | \$5,392,824 | \$5,749,775 | \$5,885,780 | \$13,213,362 | 44.54% |
| 1200 Payments in Lieu of Taxes | \$52,292 | \$33,147 | \$25,627 | \$76,000 | 33.72% |
| 1500 Earnings on Investments | \$291,605 | \$193,572 | \$135,759 | \$274,000 | 49.55% |
| 1600 Food Service | \$24,602 | \$23,509 | \$42,339 | \$73,800 | 57.37% |
| 1900 Other Revenue from Local Sources | \$39,024 | \$32,272 | \$42,131 | \$112,500 | 37.45% |
| ALL OTHER LOCAL REVENUE | \$36,986 | \$36,983 | \$44,681 | \$84,000 | 53.19% |
| TOTAL LOCAL REVENUE | \$5,837,331 | \$6,069,257 | \$6,176,317 | \$13,833,662 | 44.65% |
| STATE REVENUE | | | | | |
| 3000 Unrestricted Grants-in-Aid | \$207,496 | \$207,696 | \$207,912 | \$551,000 | 37.73% |
| 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 | \$4,724 | \$50,850 | 9.29% |
| TOTAL STATE REVENUE | \$389,747 | \$365,237 | \$385,088 | \$966,850 | 39.83% |
| TOTAL FEDERAL REVENUE | \$273,394 | \$219,590 | \$251,094 | \$422,055 | 59.49% |
| TOTAL REVENUE | \$6,500,472 | \$6,654,084 | \$6,812,499 | \$15,222,567 | 44.75% |
| OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL REVENUE & OTHER FINANCING SOURCES | \$6,500,472 | \$6,654,084 | \$6,812,499 | \$15,222,567 | 44.75% |

Revenue Insight:

Operating Funds (excluding transfers) YTD revenues totaled \$6,812,499 through November 2025, which is \$158,415 or 2.3% more than the amount received last year for this period. The YTD difference is driven by an increase in 1000 Local Sources of \$107,059, an increase in 4000 Federal Sources of \$31,505, and an increase in 3000 State Sources of \$19,851.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25
Year To Date Expense Overview - Operating Funds*
November 2025

Salaries and Benefits

\$3,422,760

31.26% of Budget

Purchased Services

\$1,079,270

39.27% of Budget

Supplies & Materials

\$737,304

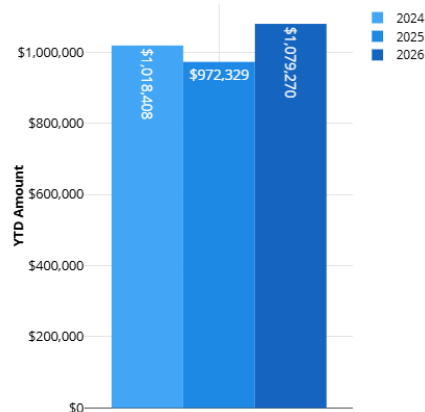
75.85% of Budget

Salaries and Benefits



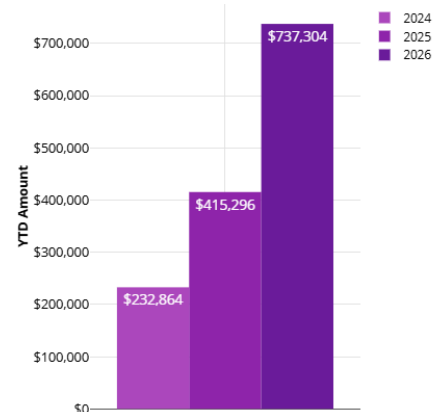
For the Period JUL - NOV

Purchased Services



For the Period JUL - NOV

Supplies & Materials



For the Period JUL - NOV

| | FY 2024 YTD Amount | FY 2025 YTD Amount | FY 2026 YTD Amount | FY 2026 Annual Budget | FY 2026 % YTD Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| SALARIES AND BENEFITS | | | | | |
| 100 Salaries | \$2,195,414 | \$2,655,800 | \$2,703,251 | \$8,753,603 | 30.88% |
| 200 Benefits | \$683,178 | \$711,715 | \$719,509 | \$2,195,974 | 32.76% |
| TOTAL SALARIES AND BENEFITS | \$2,878,592 | \$3,367,515 | \$3,422,760 | \$10,949,577 | 31.26% |
| OTHER EXPENSES | | | | | |
| 300 Purchased Services | \$1,018,408 | \$972,329 | \$1,079,270 | \$2,748,233 | 39.27% |
| 400 Supplies & Materials | \$232,864 | \$415,296 | \$737,304 | \$971,995 | 75.85% |
| 500 Capital Outlay | \$566,318 | \$15,429 | \$58,205 | \$153,300 | 37.97% |
| 600 Other Objects | \$308,800 | \$364,061 | \$401,370 | \$558,350 | 71.88% |
| 700 Non-Capitalized Equipment | \$0 | \$0 | \$654 | \$4,300 | 15.21% |
| 800 Termination Benefits | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL OTHER EXPENSES | \$2,126,390 | \$1,767,115 | \$2,276,803 | \$4,436,178 | 51.32% |
| TOTAL EXPENSES | \$5,004,982 | \$5,134,630 | \$5,699,563 | \$15,385,755 | 37.04% |
| OTHER FINANCING USES | \$0 | \$0 | \$0 | \$96,641 | 0.00% |
| TOTAL EXPENSES & OTHER FINANCING USES | \$5,004,982 | \$5,134,630 | \$5,699,563 | \$15,482,396 | 36.81% |

Expense Insights:

Operating Funds (excluding transfers) YTD expenses totaled \$5,699,562 through November 2025, which is \$564,933 or 9.9% more than the amount spent last year for this period. The YTD difference is driven by an increase in 400 Supplies & Materials of \$322,007, an increase in 300 Purchased Services of \$106,940, and an increase in 100 Salaries of \$47,451.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25

Month to Date Revenue Overview - Operating Funds*

November 2025

Local Revenue

\$39,432

0.29% of Budget

State Revenue

\$52,840

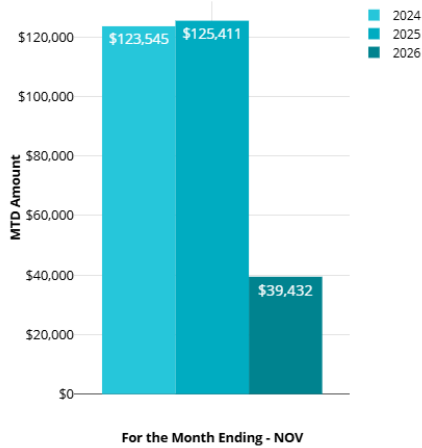
5.47% of Budget

Federal Revenue

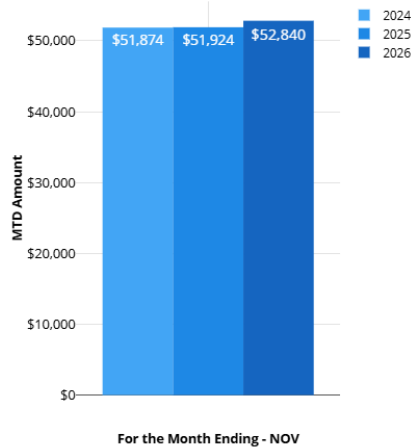
\$14,116

3.34% of Budget

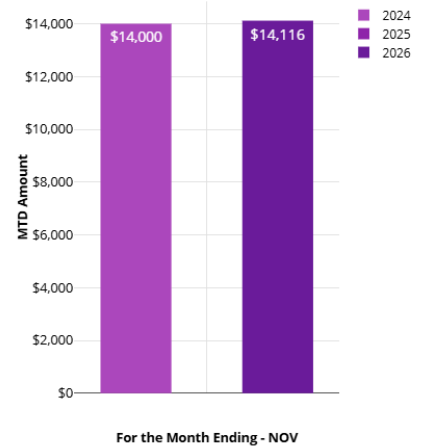
Local Revenue



State Revenue



Federal Revenue



| | FY 2024 MTD Amount | FY 2025 MTD Amount | FY 2026 MTD Amount | FY 2026 Annual Budget | FY 2026 % MTD Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| LOCAL REVENUE | | | | | |
| 1100 Ad Valorem Taxes | \$42,549 | \$80,527 | \$0 | \$13,213,362 | 0.00% |
| 1200 Payments in Lieu of Taxes | \$0 | \$0 | \$0 | \$76,000 | 0.00% |
| 1500 Earnings on Investments | \$67,906 | \$32,625 | \$22,107 | \$274,000 | 8.07% |
| 1600 Food Service | \$4,846 | \$4,074 | \$8,145 | \$73,800 | 11.04% |
| 1900 Other Revenue from Local Sources | \$5,287 | \$5,095 | \$6,086 | \$112,500 | 5.41% |
| ALL OTHER LOCAL REVENUE | \$2,957 | \$3,090 | \$3,094 | \$84,000 | 3.68% |
| TOTAL LOCAL REVENUE | \$123,545 | \$125,411 | \$39,432 | \$13,833,662 | 0.29% |
| STATE REVENUE | | | | | |
| 3000 Unrestricted Grants-in-Aid | \$51,874 | \$51,924 | \$51,978 | \$551,000 | 9.43% |
| 3100 Special Education | \$0 | \$0 | \$0 | \$65,000 | 0.00% |
| 3300 Bilingual Education | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 3500 State Transportation Reimbursement | \$0 | \$0 | \$0 | \$300,000 | 0.00% |
| ALL OTHER STATE REVENUE | \$0 | \$0 | \$862 | \$50,850 | 1.70% |
| TOTAL STATE REVENUE | \$51,874 | \$51,924 | \$52,840 | \$966,850 | 5.47% |
| TOTAL FEDERAL REVENUE | \$14,000 | \$0 | \$14,116 | \$422,055 | 3.34% |
| TOTAL REVENUE | \$189,419 | \$177,335 | \$106,388 | \$15,222,567 | 0.7% |
| OTHER FINANCING SOURCES | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL REVENUE & OTHER FINANCING SOURCES | \$189,419 | \$177,335 | \$106,388 | \$15,222,567 | 0.7% |

Revenue Insight:

Operating Funds (excluding transfers) revenues totaled \$106,388 in November 2025, which is -\$70,948 or -40.0% less than the amount received last year for this month. The year over year difference is driven by a decrease in 1000 Local Sources of -\$85,979, an increase in 4000 Federal Sources of \$14,116, and an increase in 3000 State Sources of \$916.

*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25

Month to Date Expense Overview - Operating Funds*

November 2025

Salaries and Benefits

\$961,625

8.78% of Budget

Purchased Services

\$165,513

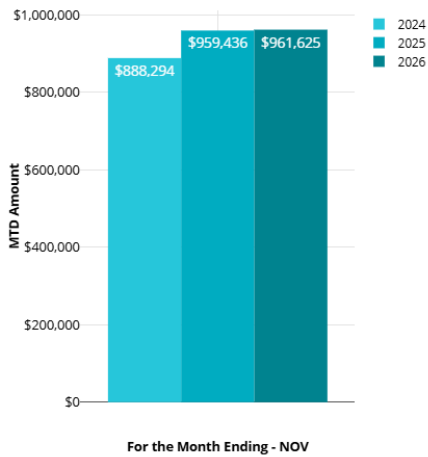
6.02% of Budget

Supplies & Materials

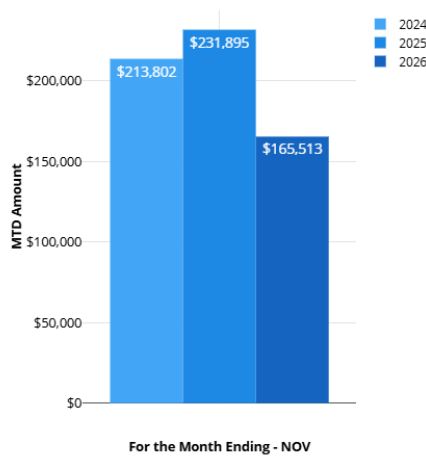
\$62,671

6.45% of Budget

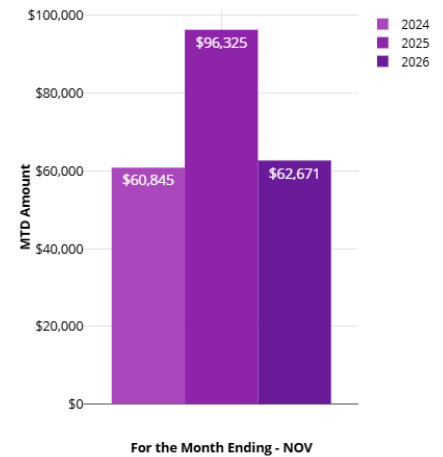
Salaries and Benefits



Purchased Services



Supplies & Materials



| | FY 2024 MTD Amount | FY 2025 MTD Amount | FY 2026 MTD Amount | FY 2026 Annual Budget | FY 2026 % MTD Budget |
|--|-----------------------|-----------------------|-----------------------|--------------------------|-------------------------|
| SALARIES AND BENEFITS | | | | | |
| 100 Salaries | \$708,550 | \$768,419 | \$773,909 | \$8,753,603 | 8.84% |
| 200 Benefits | \$179,744 | \$191,017 | \$187,716 | \$2,195,974 | 8.55% |
| TOTAL SALARIES AND BENEFITS | \$888,294 | \$959,436 | \$961,625 | \$10,949,577 | 8.78% |
| OTHER EXPENSES | | | | | |
| 300 Purchased Services | \$213,802 | \$231,895 | \$165,513 | \$2,748,233 | 6.02% |
| 400 Supplies & Materials | \$60,845 | \$96,325 | \$62,671 | \$971,995 | 6.45% |
| 500 Capital Outlay | \$4,136 | \$0 | \$23,188 | \$153,300 | 15.13% |
| 600 Other Objects | \$27,582 | \$25,954 | \$18,233 | \$558,350 | 3.27% |
| 700 Non-Capitalized Equipment | \$0 | \$0 | \$0 | \$4,300 | 0.00% |
| 800 Termination Benefits | \$0 | \$0 | \$0 | \$0 | 0.00% |
| TOTAL OTHER EXPENSES | \$306,365 | \$354,174 | \$269,605 | \$4,436,178 | 6.08% |
| TOTAL EXPENSES | \$1,194,659 | \$1,313,610 | \$1,231,230 | \$15,385,755 | 8% |
| OTHER FINANCING USES | \$0 | \$0 | \$0 | \$96,641 | 0.00% |
| TOTAL EXPENSES & OTHER FINANCING USES | \$1,194,659 | \$1,313,610 | \$1,231,230 | \$15,482,396 | 7.95% |

Expense Insights:

Operating Funds (excluding transfers) expenses totaled \$1,231,230 in November 2025, which is -\$82,380 or -6.3% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 300 Purchased Services of -\$66,382, a decrease in 400 Supplies & Materials of -\$33,654, and an increase in 500 Capital Outlay of \$23,188.

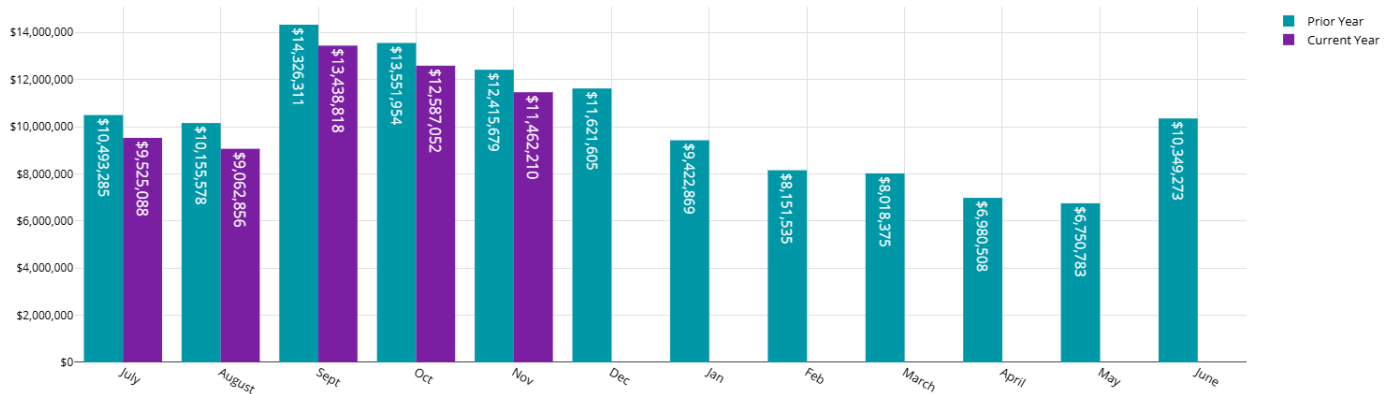
*Operating Funds = Educational, Operations & Maintenance, Transportation, Illinois Municipal Retirement & Social Security, Working Cash, Tort

Benjamin SD 25

Fund Balance Overview

November 2025

Month-End Balances - Operating Funds



Fund Balances - YTD

| | Fund Balance July 1, 2025 | Revenues | Expenses | Other Sources | Other Uses | Fund Balance Nov 2025 |
|----------------------------------|------------------------------|--------------------|---------------------|------------------|------------|--------------------------|
| Operating Funds: | | | | | | |
| Educational | \$6,406,235 | \$5,926,161 | \$4,742,118 | \$0 | \$0 | \$7,590,278 |
| Operations and Maintenance | \$1,339,228 | \$549,762 | \$447,459 | \$0 | \$0 | \$1,441,531 |
| Transportation | \$1,058,655 | \$267,500 | \$236,030 | \$0 | \$0 | \$1,090,125 |
| IMRF | \$1,059,205 | \$20,942 | \$125,050 | \$0 | \$0 | \$955,097 |
| Working Cash | \$323,171 | \$1,497 | \$0 | \$0 | \$0 | \$324,668 |
| Tort | \$162,779 | \$46,638 | \$148,906 | \$0 | \$0 | \$60,511 |
| Total Operating Funds | \$10,349,273 | \$6,812,499 | \$5,699,562 | \$0 | \$0 | \$11,462,210 |
| Non-Operating Funds: | | | | | | |
| Debt Service | \$970,083 | \$521,244 | \$1,367,308 | \$0 | \$0 | \$124,019 |
| Capital Projects | \$6,213,397 | \$27,651 | \$6,031,939 | \$203,263 | \$0 | \$412,372 |
| Fire Prevention and Safety | \$0 | \$539 | \$0 | \$0 | \$0 | \$539 |
| Total Non-Operating Funds | \$7,183,480 | \$549,435 | \$7,399,247 | \$203,263 | \$0 | \$536,931 |
| Total All Funds | \$17,532,753 | \$7,361,934 | \$13,098,810 | \$203,263 | \$0 | \$11,999,140 |

Fund Balances - MTD

| | Fund Balance Nov 1, 2025 | Revenues | Expenses | Other Sources | Other Uses | Fund Balance Nov 2025 |
|----------------------------------|-----------------------------|------------------|--------------------|------------------|------------|--------------------------|
| Operating Funds: | | | | | | |
| Educational | \$8,482,610 | \$98,817 | \$991,149 | \$0 | \$0 | \$7,590,278 |
| Operations and Maintenance | \$1,579,406 | \$6,554 | \$144,429 | \$0 | \$0 | \$1,441,531 |
| Transportation | \$1,152,609 | \$623 | \$63,107 | \$0 | \$0 | \$1,090,125 |
| IMRF | \$987,460 | \$182 | \$32,545 | \$0 | \$0 | \$955,097 |
| Working Cash | \$324,665 | \$3 | \$0 | \$0 | \$0 | \$324,668 |
| Tort | \$60,303 | \$208 | \$0 | \$0 | \$0 | \$60,511 |
| Total Operating Funds | \$12,587,052 | \$106,388 | \$1,231,230 | \$0 | \$0 | \$11,462,210 |
| Non-Operating Funds: | | | | | | |
| Debt Service | \$122,169 | \$1,850 | \$0 | \$0 | \$0 | \$124,019 |
| Capital Projects | \$895,785 | \$572 | \$687,248 | \$203,263 | \$0 | \$412,372 |
| Total Non-Operating Funds | \$1,018,494 | \$2,422 | \$687,248 | \$203,263 | \$0 | \$536,931 |
| Total All Funds | \$13,605,545 | \$108,810 | \$1,918,478 | \$203,263 | \$0 | \$11,999,140 |