

**TO:** Board of Education  
**FROM:** Joel Filas, Chief School Business Official  
**DATE:** March 9, 2026  
**RE:** Business & Operations Report

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**FY27 BUDGET: *Update***

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**Illinois State Evidence-Based Funding**

Governor Pritzker recommended the following increases for the FY27 Illinois education budget:

- **\$305 million additional dollars into Evidence-Based Funding** (\$45m less than FY26)
- **\$51 million Mandated Categorical Programs**
- **Full funding of the School Maintenance Project Grant** (\$50,000 to B25 over the past 3 years)

The State will once again fully fund the General State Aid Program (EBF) while providing an additional \$305 million educational dollars. However, as a Tier 4 school district, Benjamin School District 25 receives a proportional share of just **0.1%** of all new appropriations split amongst all 245 other Tier 4 school districts. Due to this formula, Benjamin 25 will receive only around \$600 total new dollars in EBF Funding.

The Governor also recommended just \$51 million for Mandated Categorical Reimbursements. Unfortunately, this is \$100 million less than what was needed just to maintain current prorated levels. This will undoubtedly lead to lowering the reimbursement rates again next year.

On a positive note, the Governor has recommended to once again fully fund the Illinois School Maintenance Project Grant. The District has applied for; and received \$50,000 to use toward capital project in each of the past three years.

**Federal funding update**

The final federal FY26 appropriations package signed into law on February 5 provides level funding for most education programs, except for a few slight increases/cuts for select programs.

- **Slight increases:** Title I-A (+\$20 million) and IDEA-B (+\$20 million).
- **Slight cuts:** There were no cuts to any programs that Benjamin 25 applies for.
- All other federal education programs not listed above were flat-funded (e.g., Title I-C, II-A, III-A, IV-A, etc.).
- Benjamin 25 has not qualified for the Title III Grant this year, as the threshold for EL enrollment needed to access EL funding was raised to 142 students. We currently serve 110 EL students. This represents a loss of \$10,000 in supplemental ELL funding.

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## **2025 PROPERTY TAX LEVY: *Update***

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The DuPage County Clerk's Office distributed the "2025 Levy Confirmations" to local taxing bodies on March 3rd. The Business Office confirmed Benjamin 25's property tax levy submission matched the County's records. The County increased the levy by \$45,793 to account for last year's recapture of revenue from property tax refunds. The refund recapture levy is intended to help taxing districts recover revenue lost due to refund payments resulting from assessment reductions. These reductions can result from certificates of error, court orders, or decisions of the Property Tax Appeal Board. This increase is outside of the Tax Cap.

The official Property Tax Extension should be known by the end of this month. The main variable that will impact the final extension will be the finalized new construction figures.

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## **Safety Committee Update**

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Since March marks the beginning of the severe weather season in Illinois, the committee felt it was an important time to review tornado preparedness and responses to weather emergencies. Staff were asked to review the standard response protocols for Sheltering due to Weather, and discussed various tabletop scenarios to increase awareness, and provide information back to the administration on their preparedness.

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## **2025 G.O. BOND ISSUE: *Update***

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The District has officially expended all funds from the 2025 Working Cash Bond Issue. All revenue received was earmarked for the Evergreen Addition, and Classroom Refresh Project. As a result, the Business Office cancelled the Treasurer's Bond with Liberty Mutual.

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## **Vendor Satisfaction Survey**

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We are currently in year two of a five year transportation agreement with First Student, year two of a three year custodial services agreement with GSF, and currently in a year to year food services agreement with Sodexo. The District issued a survey last month to assess how our current vendors were performing in the eyes of students, staff and parents. To date, we received 323 student responses, 90 parent responses and 51 staff responses. The District asked respondents to rate each vendor from a scale of one to five stars on various questions related to their service. The administration will use this data to help guide their contractual renewals. The survey summary is included as an attachment to this report.

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## A Look Ahead

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### **MAY - Potential Adoption of a FY26 Budget Amendment**

The Business Office will analyze whether capital expenditures related to the Evergreen Addition or district-wide classroom refreshes have altered the scope of our original budget. The auditor may also suggest amending the budget to address any fund transfers not included in the original budget.

### **June - Potential Fund Transfer of Interest Income**

The Business Office will analyze cash flow and determine whether interest income earned from our operating funds should be transferred to other funds in need.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "J. Filas". The signature is written in a cursive, flowing style.

Joel Filas