

Benjamin SD 25

Year to Date Revenue Overview - All Funds

December 2025

Local Revenue

\$6,860,244

45.62% of Budget

State Revenue

\$447,100

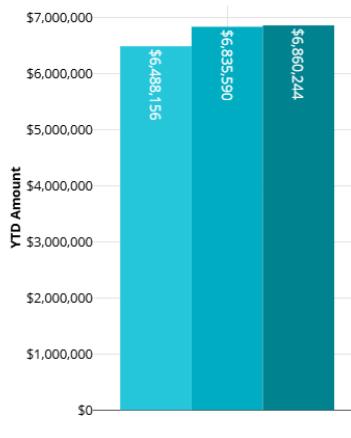
45.08% of Budget

Federal Revenue

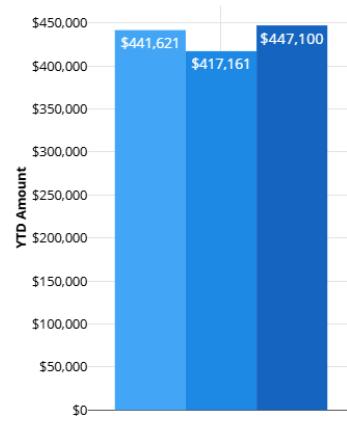
\$270,875

64.18% of Budget

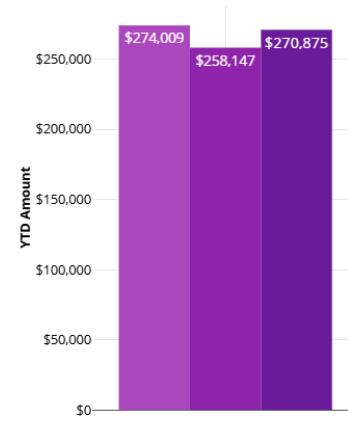
Local Revenue



State Revenue



Federal Revenue



For the Period JUL - DEC

For the Period JUL - DEC

For the Period JUL - DEC

	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	\$5,966,051	\$6,353,927	\$6,473,607	\$14,313,619	45.23%
1200 Payments in Lieu of Taxes	\$59,051	\$37,204	\$35,150	\$76,000	46.25%
1500 Earnings on Investments	\$350,831	\$332,639	\$210,108	\$365,752	57.45%
1600 Food Service	\$28,311	\$26,354	\$47,094	\$73,800	63.81%
1900 Other Revenue from Local Sources	\$45,711	\$48,454	\$48,511	\$123,500	39.28%
ALL OTHER LOCAL REVENUE	\$38,200	\$37,012	\$45,773	\$84,000	54.49%
TOTAL LOCAL REVENUE	\$6,488,156	\$6,835,590	\$6,860,244	\$15,036,671	45.62%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$259,370	\$259,620	\$259,890	\$576,000	45.12%
3100 Special Education	\$31,614	\$109,214	\$77,939	\$65,000	119.91%
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	\$441,621	\$417,161	\$447,100	\$991,850	45.08%
TOTAL FEDERAL REVENUE	\$274,009	\$258,147	\$270,875	\$422,055	64.18%
TOTAL REVENUE	\$7,203,786	\$7,510,898	\$7,578,219	\$16,450,576	46.07%
OTHER FINANCING SOURCES	\$0	\$0	\$203,263	\$96,000	211.73%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$7,203,786	\$7,510,898	\$7,781,482	\$16,546,576	47.03%

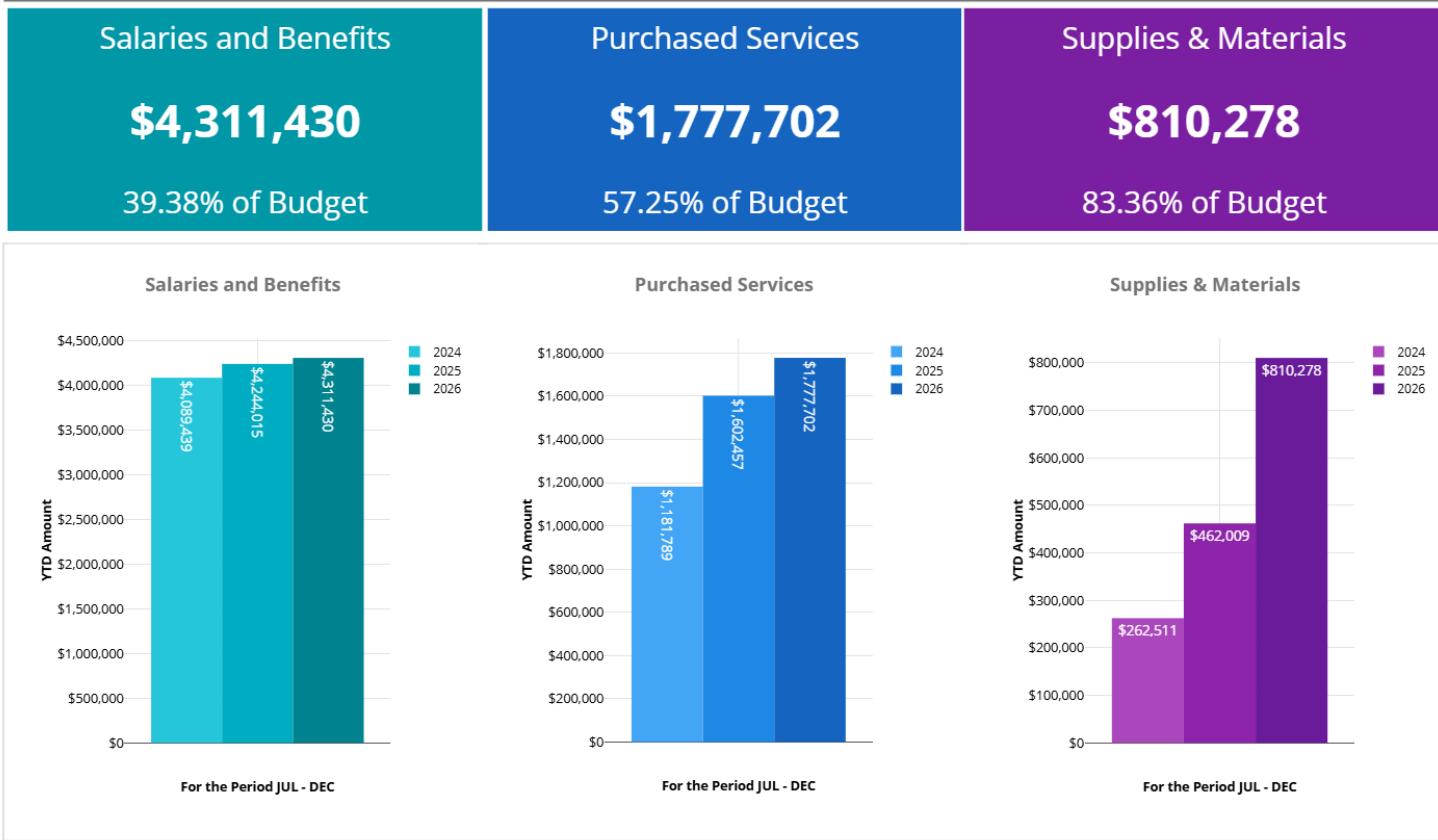
Revenue Insight:

All Funds (excluding transfers) YTD revenues totaled \$7,578,219 through December 2025, which is \$67,320 or 0.9% more than the amount received last year for this period. The YTD difference is driven by an increase in 3000 State Sources of \$29,939, an increase in 1000 Local Sources of \$24,654, and an increase in 4000 Federal Sources of \$12,728.

Benjamin SD 25

Year to Date Expense Overview- All Funds

December 2025



	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	\$3,153,041	\$3,351,748	\$3,404,219	\$8,753,603	38.89%
200 Benefits	\$936,397	\$892,267	\$907,211	\$2,195,974	41.31%
TOTAL SALARIES AND BENEFITS	\$4,089,438	\$4,244,015	\$4,311,430	\$10,949,577	39.38%
OTHER EXPENSES					
300 Purchased Services	\$1,181,789	\$1,602,457	\$1,777,702	\$3,105,021	57.25%
400 Supplies & Materials	\$262,511	\$462,009	\$810,278	\$971,995	83.36%
500 Capital Outlay	\$568,636	\$4,597,271	\$5,756,610	\$5,095,076	112.98%
600 Other Objects	\$1,440,359	\$1,431,403	\$1,839,878	\$1,675,359	109.82%
700 Non-Capitalized Equipment	\$0	\$0	\$654	\$4,300	15.21%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$3,453,295	\$8,093,140	\$10,185,122	\$10,851,751	93.86%
TOTAL EXPENSES	\$7,542,733	\$12,337,155	\$14,496,552	\$21,801,328	66.49%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$7,542,733	\$12,337,155	\$14,496,552	\$21,897,969	66.2%

Expense Insights:

All Funds (excluding transfers) YTD expenses totaled \$14,496,552 through December 2025, which is \$2,159,397 or 14.9% more than the amount spent last year for this period. The YTD difference is driven by an increase in 500 Capital Outlay of \$1,159,339, an increase in 600 Other Objects of \$408,475, and an increase in 400 Supplies & Materials of \$348,269.

Benjamin SD 25

Month to Date Revenue Overview - All Funds

December 2025

Local Revenue

\$140,586

0.93% of Budget

State Revenue

\$62,012

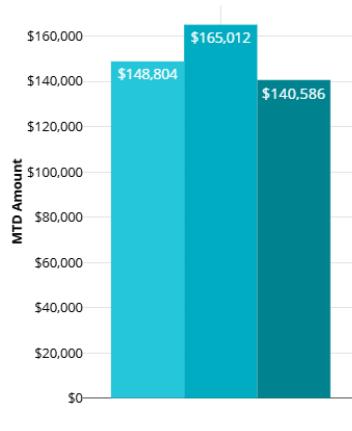
6.25% of Budget

Federal Revenue

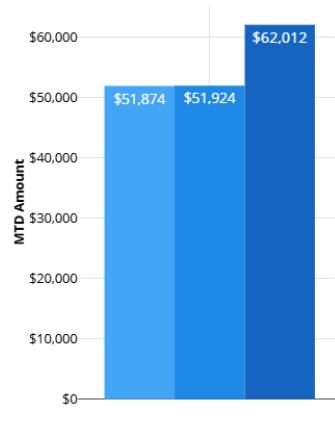
\$19,781

4.69% of Budget

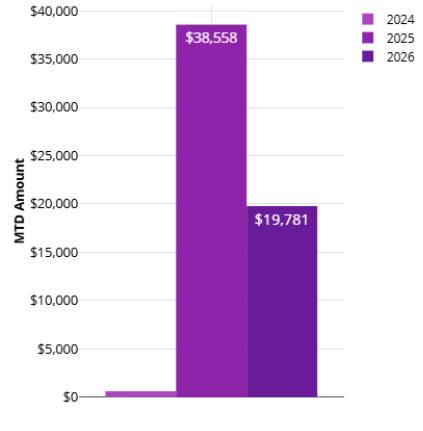
Local Revenue



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	\$79,450	\$95,297	\$82,089	\$14,313,619	0.57%
1200 Payments in Lieu of Taxes	\$6,759	\$4,057	\$9,523	\$76,000	12.53%
1500 Earnings on Investments	\$50,984	\$47,709	\$37,155	\$365,752	10.16%
1600 Food Service	\$3,710	\$2,845	\$4,755	\$73,800	6.44%
1900 Other Revenue from Local Sources	\$6,687	\$15,074	\$5,971	\$123,500	4.83%
ALL OTHER LOCAL REVENUE	\$1,214	\$29	\$1,093	\$84,000	1.30%
TOTAL LOCAL REVENUE	\$148,804	\$165,012	\$140,586	\$15,036,671	0.93%
STATE REVENUE					
3000 Unrestricted Grants-in-Aid	\$51,874	\$51,924	\$51,978	\$576,000	9.02%
3100 Special Education	\$0	\$0	\$10,034	\$65,000	15.44%
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	\$0	\$50,850	0.00%
TOTAL STATE REVENUE	\$51,874	\$51,924	\$62,012	\$991,850	6.25%
TOTAL FEDERAL REVENUE	\$616	\$38,558	\$19,781	\$422,055	4.69%
TOTAL REVENUE	\$201,294	\$255,494	\$222,379	\$16,450,576	1.35%
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$96,000	0.00%
TOTAL REVENUE & OTHER FINANCING SOURCES	\$201,294	\$255,494	\$222,379	\$16,546,576	1.34%

Revenue Insight:

All Funds (excluding transfers) revenues totaled \$222,378 in December 2025, which is -\$33,116 or -13.0% 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 -\$24,427, a decrease in 4000 Federal Sources of -\$18,777, and an increase in 3000 State Sources of \$10,088.

Benjamin SD 25

Month to Date Expense Overview- All Funds

December 2025

Salaries and Benefits

\$888,670

8.12% of Budget

Purchased Services

\$201,619

6.49% of Budget

Supplies & Materials

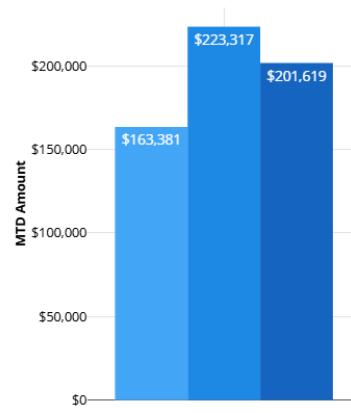
\$70,320

7.23% of Budget

Salaries and Benefits



Purchased Services



Supplies & Materials



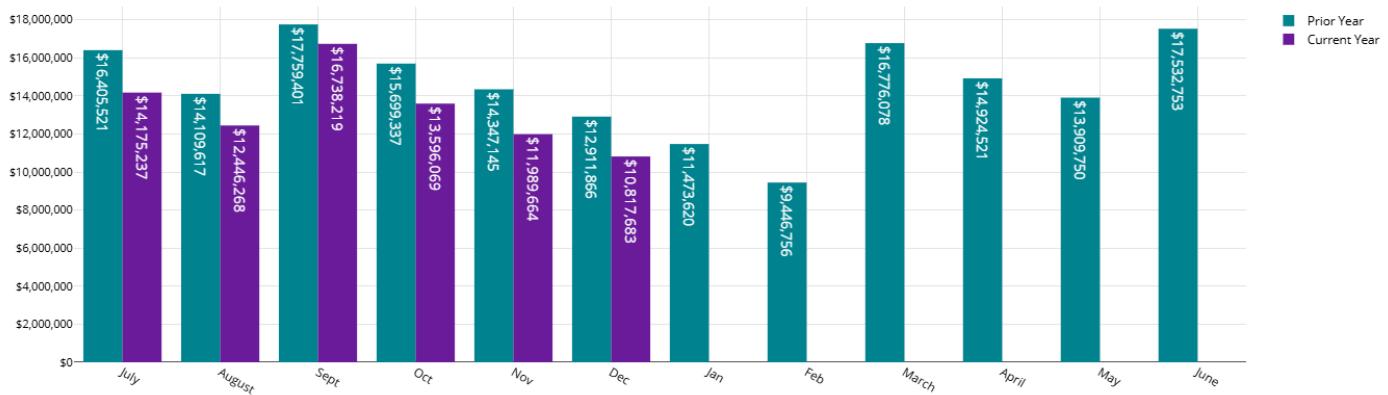
	FY 2024 MTD Amount	FY 2025 MTD Amount	FY 2026 MTD Amount	FY 2026 Annual Budget	FY 2026 % MTD Budget
ALARIES AND BENEFITS					
100 Salaries	\$957,627	\$695,949	\$700,968	\$8,753,603	8.01%
200 Benefits	\$253,219	\$180,552	\$187,702	\$2,195,974	8.55%
TOTAL SALARIES AND BENEFITS	\$1,210,846	\$876,501	\$888,670	\$10,949,577	8.12%
OTHER EXPENSES					
300 Purchased Services	\$163,381	\$223,317	\$201,619	\$3,105,021	6.49%
400 Supplies & Materials	\$29,646	\$46,713	\$70,320	\$971,995	7.23%
500 Capital Outlay	\$2,318	\$529,809	\$162,550	\$5,095,076	3.19%
600 Other Objects	\$110,635	\$14,434	\$71,200	\$1,675,359	4.25%
700 Non-Capitalized Equipment	\$0	\$0	\$0	\$4,300	0.00%
800 Termination Benefits	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER EXPENSES	\$305,980	\$814,273	\$505,689	\$10,851,751	4.66%
TOTAL EXPENSES	\$1,516,826	\$1,690,774	\$1,394,359	\$21,801,328	6.4%
OTHER FINANCING USES	\$0	\$0	\$0	\$96,641	0.00%
TOTAL EXPENSES & OTHER FINANCING USES	\$1,516,826	\$1,690,774	\$1,394,359	\$21,897,969	6.37%

Expense Insights:

All Funds (excluding transfers) expenses totaled \$1,394,359 in December 2025, which is -\$296,414 or -17.5% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 500 Capital Outlay of -\$367,259, an increase in 600 Other Objects of \$56,766, and an increase in 400 Supplies & Materials of \$23,607.

Benjamin SD 25
Fund Balance Overview
December 2025

Month-End Balances - All Funds



	Fund Balance July 1, 2025	Revenues	Expenses	Other Sources	Other Uses	Fund Balance Dec 2025
Operating Funds:						
Educational	\$6,406,235	\$6,115,228	\$5,754,075	\$0	\$0	\$6,767,388
Operations and Maintenance	\$1,339,228	\$562,683	\$563,140	\$0	\$0	\$1,338,771
Transportation	\$1,058,655	\$273,593	\$347,881	\$0	\$0	\$984,367
IMRF	\$1,059,205	\$17,488	\$155,875	\$0	\$0	\$920,818
Working Cash	\$323,171	\$1,506	\$0	\$0	\$0	\$324,677
Tort	\$162,779	\$48,112	\$148,906	\$0	\$0	\$61,985
Total Operating Funds	\$10,349,273	\$7,018,611	\$6,969,877	\$0	\$0	\$10,398,007
Non-Operating Funds:						
Debt Service	\$970,083	\$530,251	\$1,367,308	\$0	\$0	\$133,026
Capital Projects	\$6,213,397	\$29,357	\$6,159,367	\$203,263	\$0	\$286,650
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Funds	\$7,183,480	\$559,608	\$7,526,675	\$203,263	\$0	\$419,676
Total All Funds	\$17,532,753	\$7,578,219	\$14,496,552	\$203,263	\$0	\$10,817,683

Balances Insight:

Operating Fund balances at the end of the December 2025 totaled \$10,398,007, which is -\$1,223,598 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 -\$2,094,183 for a grand total of \$10,817,683.