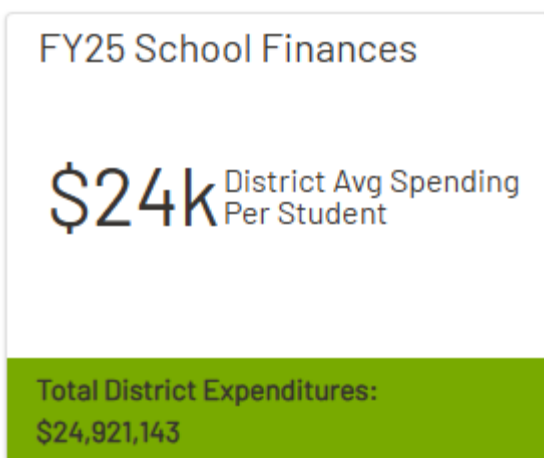


TO: Board of Education
FROM: Joel Filas, Chief School Business Official
DATE: November 10, 2025
RE: Business & Operations Report

Monthly Data Spotlight: District Per-Pupil Spending

The most recent Illinois School Report Card, published on October 30, 2025, provides abundant statewide data on academic performance, finances, staffing, and student demographics for Illinois Schools. A prominent financial statistic displayed under the District Snapshot on the front page of the State Report Card for FY25 School Finances is “*District Average Spending Per Student.*”






Average spending per student at each school in the district, is a report of the actual dollars spent in the previous school year, including site-level costs (like school staff) and district-wide centralized costs allocated to each individual school (like transportation and central office staff), divided by the school's enrollment. Districts also report whether federal or state/local sources funded the spending.

The ISBE reported District Avg. Spending per Student for Benjamin 25 is displayed in the adjacent graph. At first glance, this metric appears to be off, as \$24,921,143 divided by the District's Enrollment (636) is \$39,184 per student.

The reason for this disparity is that expenditures like capital outlay (facilities, property, and major equipment purchases) and debt service (such as payments on bonds/longer-term debt) are excluded from the spending reported in this metric.

Next, the Illinois School Report Card drives this metric down to the building level:

District 	Spending Per Student	Enrollment 	Low Income Students	English Learners	w/ IEPs
Benjamin SD 25	\$23,571	627.05	14.20%	18.70%	16.70%
<i>CHANGE FROM PREVIOUS YEAR</i>	<i>+6.60%</i>	<i>+2.38%</i>	<i>-15.98%</i>	<i>-2.09%</i>	<i>+13.61%</i>

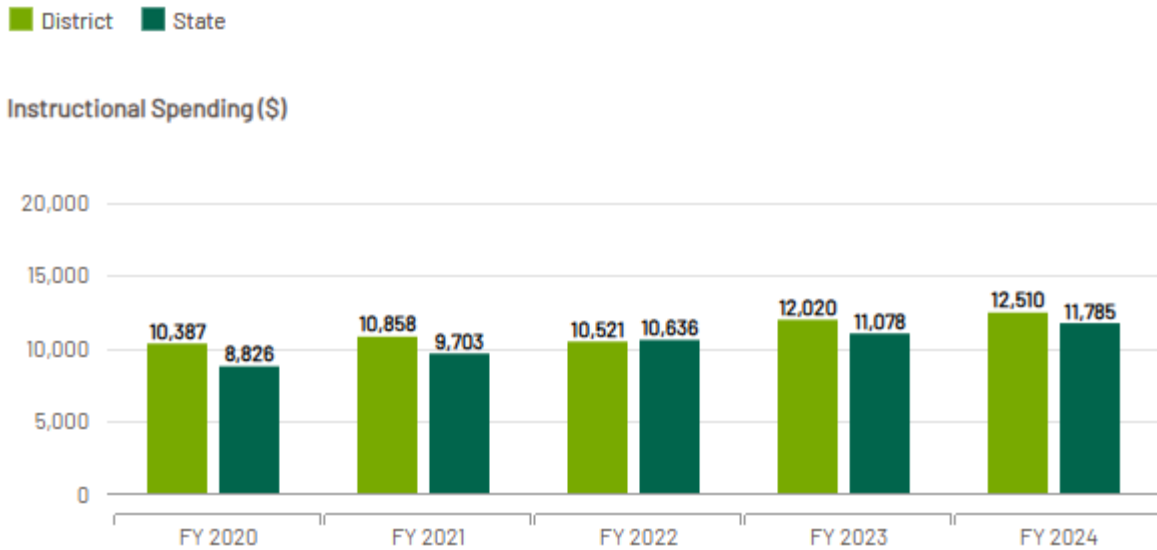
Name 	School Type	Spending Per Student	Enrollment	Low Income Students	English Learners	w/ IEPs	Summative Designation
Evergreen Elementary School	Elementary	\$22,420	368.55	10.70%	22.30%	19.10%	Commendable
<i>CHANGE FROM PREVIOUS YEAR</i>		<i>+1.24%</i>	<i>+0.97%</i>	<i>-33.95%</i>	<i>-11.86%</i>	<i>+7.30%</i>	
Benjamin Middle School	Middle	\$25,212	258.50	19.30%	13.40%	13.00%	Commendable
<i>CHANGE FROM PREVIOUS YEAR</i>		<i>+14.28%</i>	<i>+4.44%</i>	<i>+7.22%</i>	<i>+42.55%</i>	<i>+32.65%</i>	

Expenditures excluded from per-pupil averages: **\$10,140,772**

Total District Expenditures: **\$24,921,143**

Since there are many reasons why a district may spend different amounts of money on different schools (Transportation Costs at BMS are much higher than those at EES, for example) this school finance dataset is best suited for comparisons within a district rather than across districts. As such, the district finance data sets best suited for comparisons between districts are “Instructional Spending Per Student” and “Operational Spending Per Student.”

Instructional Spending Per Student: Benjamin SD 25

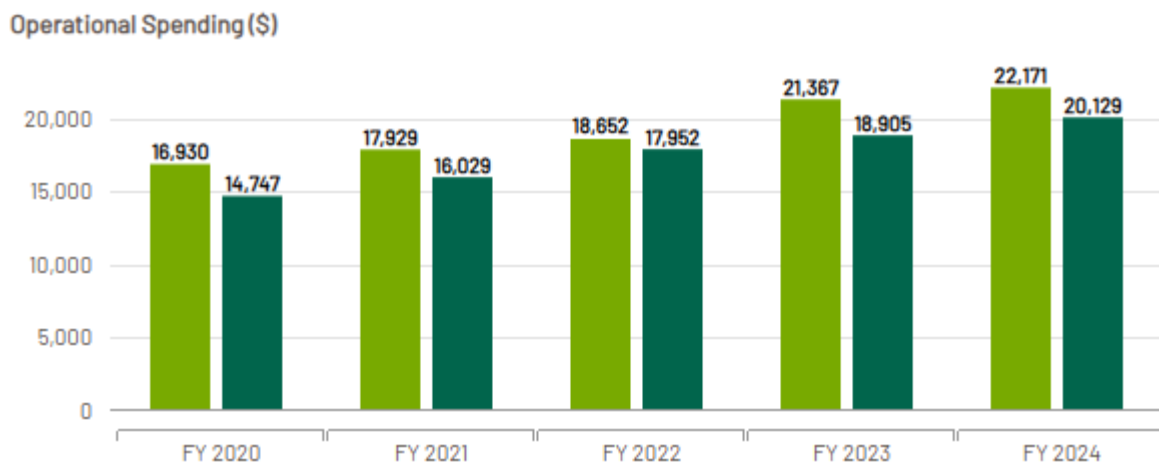


Instructional Spending per Student includes only activities directly related to teaching students or to the interaction between teachers and students. Its purpose is to show how much the District invests directly in teaching and learning (or Learning and Teaching). Instructional expenditures include: Salaries and benefits for teachers, aides, and instructional specialists; Textbooks, instructional supplies, and classroom materials; Instructional technology used directly by students and teachers; Tuition for out-placed students or special instructional programs; professional development directly supporting classroom instruction.

Instructional spending excludes building maintenance, utilities, administration, transportation, food service, or capital projects — anything not directly part of classroom instruction. These costs are included in the Operational Spending per Student metric.

Operational Spending Per Student: Benjamin SD 25

Operational Spending Per Student includes nearly all costs for overall operations in this school's district, including Instructional Spending, and shows the full cost of running schools each year, offering a more complete picture of district efficiency and fiscal capacity.



Monthly Safety Committee

The District Safety Committee met on October 2nd. April Tepe, Allison Agres, Tim Kazmierczak, Greg Martin and Joel Filas were in attendance. The committee reviewed the District's current Crisis Manual and compared it for adaptability with the I Love You Guys Foundation's Standard Response Protocol (SRP).

The "I Love U Guys" Foundation's (SRP) is a nationally recognized school safety framework that provides a standard, easily understood set of actions and language for how schools, students, and staff should respond to various emergencies. It's designed to simplify and standardize crisis response — so everyone, from teachers to first responders, speaks the same language during an incident. While not required, it is the DuPage County Safety Network's recommended protocol for school safety.

After analysis, it was determined that the most recent iteration of the Manual, as well as the District's response protocols, are nearly identical to the terminology used within the SRP. The committee will discuss future opportunities for staff development on the SRP at its next monthly safety meeting.

A LOOK AHEAD

December Board Meeting:

- Potential Truth in Taxation Hearing
- Tax Levy Hearing

Respectfully submitted,

