

*Benjamin*  
SCHOOL DISTRICT 25

# 2025-26 Tentative Budget

Presentation to the  
Board of Education

**August 11, 2025**

# Public Act 103-0394

PA 103-0394 Analysis						
EDUCATION FUND						
3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$12,564,196	51.99%	63.42%	\$34,819	184	\$6,406,261	\$31,410,489
FY23	FY24	FY25				Favorable/Unfavorable
\$13,741,150	\$11,416,715	\$12,534,722				\$23,441,841
O&M FUND						
3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$1,468,386	68.75%	148.25%	\$5,717	379	\$2,166,582.00	\$3,670,965
FY23	FY24	FY25				Favorable/Unfavorable
\$864,939	\$1,482,046	\$2,058,173				\$1,494,129
TRANSPORTATION FUND						
3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$844,930	162.09%	125.29%	\$2,624	403	\$1,056,914	\$2,112,326
FY23	FY24	FY25				Favorable/Unfavorable
\$877,136	\$713,066	\$944,589				\$1,055,412
COMBINED						
Avg. Expenditures	Daily Expenditures	Days Cash on Hand	Combined Fund Balance	Ratio	Days Above Policy	Cash Above Policy
\$14,877,512	\$43,160	223	\$9,629,757	64.73%	43	\$1,861,015

# Public Act 102-0895: Fund Balances\* & Year In Review

## Fund Balance

For the Period Ending June 30, 2025

	Fund Balance July 1, 2024	Revenues	Expenditures	Other Sources / (Uses)	Fund Balance June 30, 2025	Month Over Month	Year to Date
<b>FUND</b>							
Educational	\$6,554,403	\$12,408,462	\$12,534,722	\$0	\$6,428,143	\$4,170,885	(\$126,260)
Operations and Maintenance	\$1,001,866	\$1,304,739	\$977,631	\$837,608	\$2,166,582	(\$608,553)	\$1,164,716
Debt Service	\$648,800	\$1,134,775	\$1,072,949	\$0	\$710,626	\$527,719	\$61,827
Transportation	\$1,369,519	\$631,984	\$944,589	\$0	\$1,056,914	\$34,650	(\$312,605)
IMRF	\$1,351,200	\$69,968	\$370,991	\$0	\$1,050,177	(\$46,834)	(\$301,023)
Capital Projects	\$4,927,643	\$198,969	\$8,919,743	\$9,000,528	\$5,207,398	(\$503,206)	\$279,755
Working Cash	\$1,204,377	\$38,940	\$0	(\$1,015,808)	\$227,509	\$2,130	(\$976,868)
Tort	\$157,669	\$105,608	\$100,518	\$0	\$162,759	\$53,384	\$5,090
Fire Prevention and Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ALL FUNDS</b>	<b>\$17,215,478</b>	<b>\$15,893,445</b>	<b>\$24,921,143</b>	<b>\$8,822,328</b>	<b>\$17,010,108</b>	\$2,608,232	(\$205,370)

*Benjamin*  
SCHOOL DISTRICT 25  
BUSINESS SERVICES

# Public Act 102-0895: Fund Balances\* & Year In Review

YTD: Financial Profile Summary					
<u>Fund Balance to Revenue Ratio</u>		<u>Expenditures to Revenue Ratio</u>		<u>Days Cash on Hand (ED/O&amp;M/TRANS/WC)</u>	
Total Sum of Fund Balance	\$9,879,147	Total Sum of Direct Expendit	\$14,456,942	Total Sum of Cash & Investments	\$9,879,147
Total Sum of Direct Revenues	\$14,384,125	Total Sum of Direct Revenue	\$14,384,125	Total Sum of Direct Expenditures	\$14,456,942
Ratio:	0.687	Net:	(\$72,817)	Average Daily Expenditures (360 Days)	\$40,158.17
	69%	Ratio:	1.005	Days Cash on Hand	246
Month over Month Change:		(0.06)	\$3,599,113	Dollar amount above 180	\$ 2,650,675.90
					75
		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		3		4
		Total Score		Recognition	
		3.7			

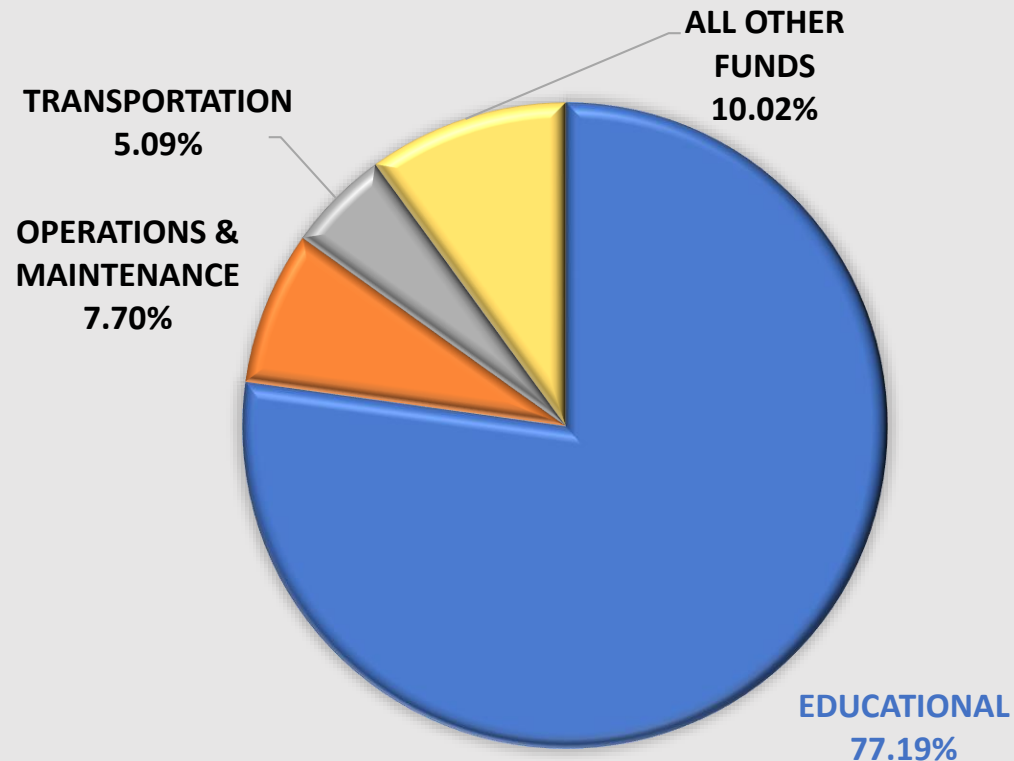


# **FY26 Tentative Budget**

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# WHAT ARE THE DISTRICT'S MAJOR REVENUE FUNDS?

## PROPOSED REVENUE BUDGETS

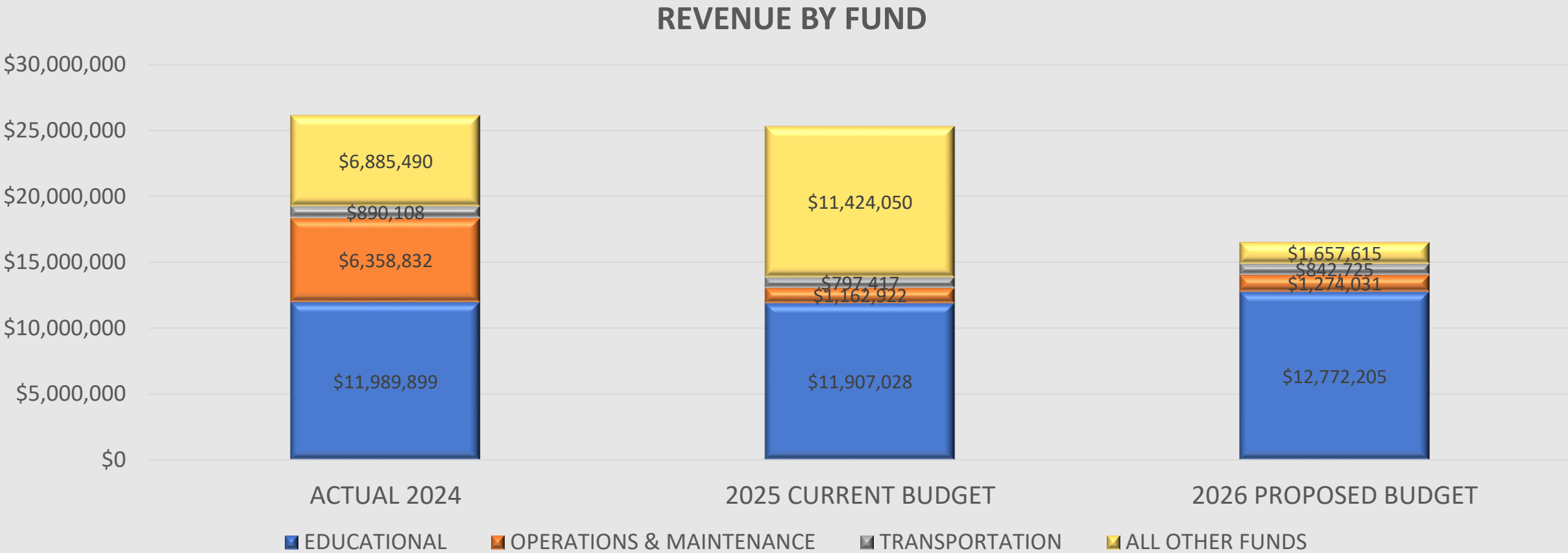


## FISCAL YEAR 2026 REVENUE BUDGETS

- EDUCATIONAL = \$12,772,205
- OPERATIONS & MAINTENANCE = \$1,274,031
- TRANSPORTATION = \$842,725
- ALL OTHER FUNDS = \$1,657,615

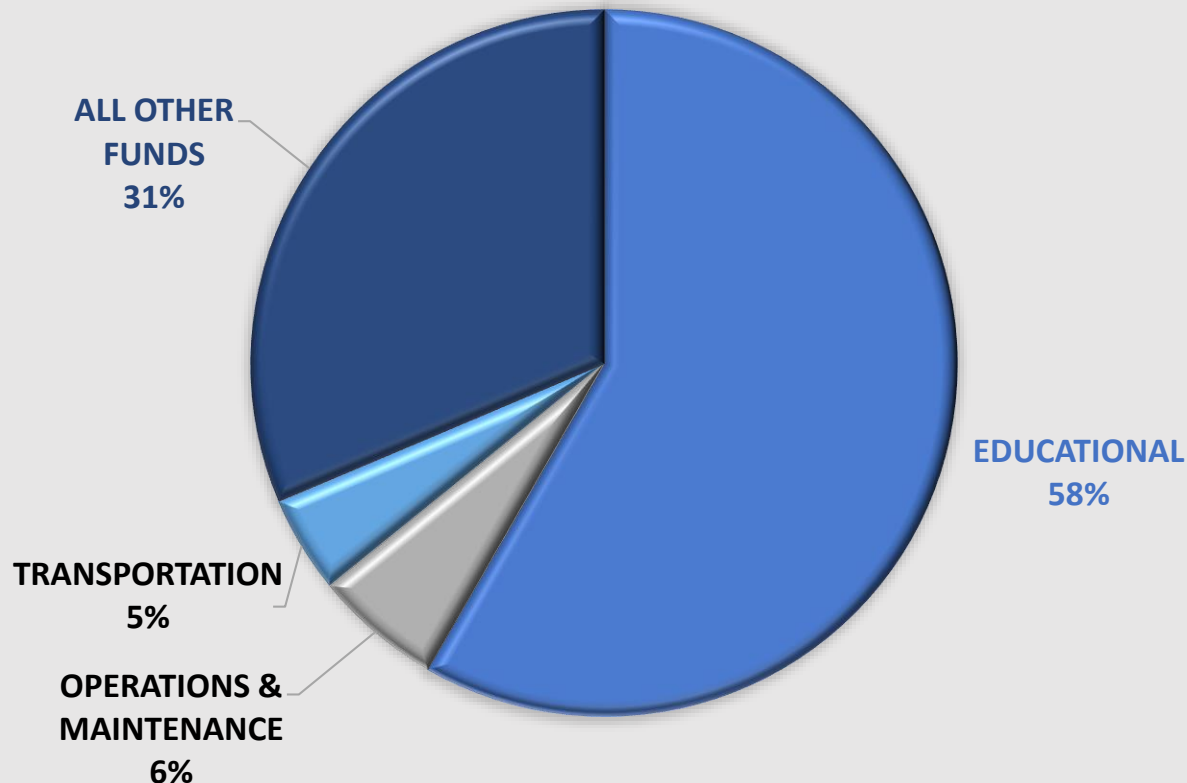
**Total: \$16,546,576**

# REVENUE BUDGET COMPARISON ALL FUNDS



# WHAT ARE THE DISTRICT'S MAJOR EXPENSE FUNDS?

## PROPOSED EXPENSE BUDGETS



## FISCAL YEAR 2026 EXPENSE BUDGETS

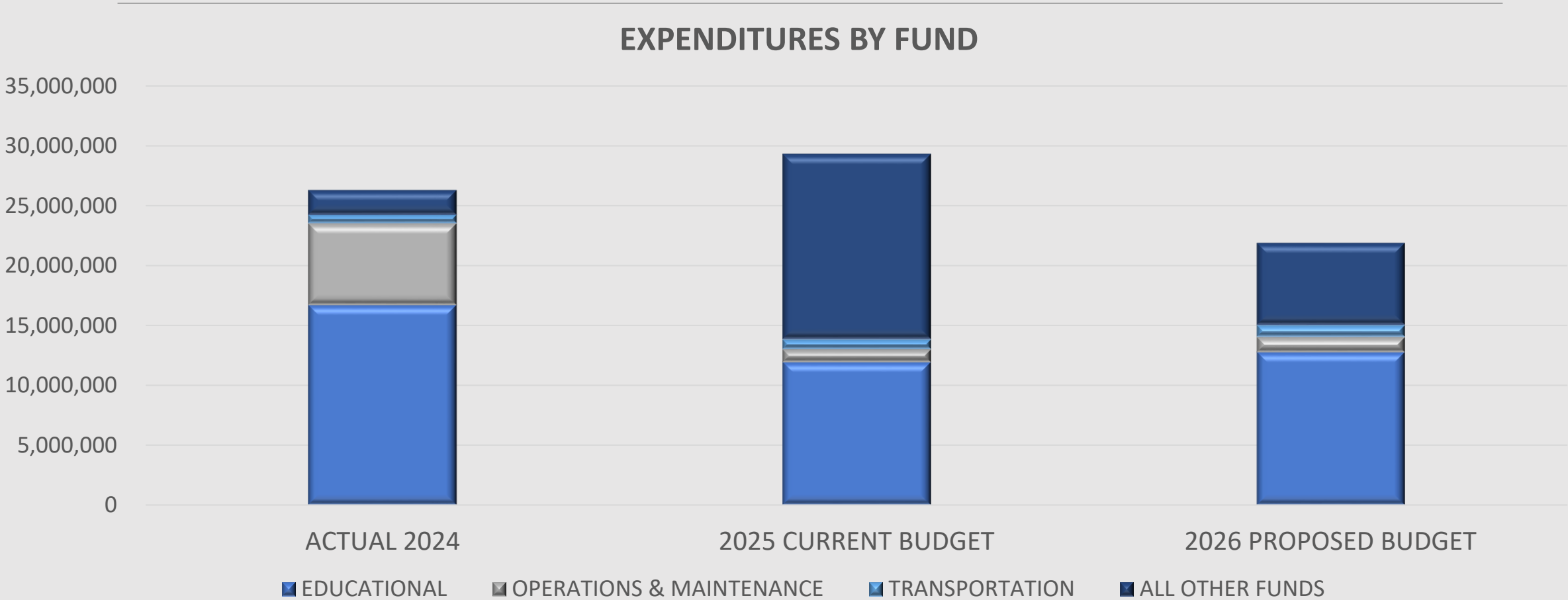
- EDUCATIONAL = \$12,772,204
- OPERATIONS & MAINTENANCE = \$1,274,031
- TRANSPORTATION = \$974,698
- ALL OTHER FUNDS = \$6,877,037

**Total: \$21,897,969.83**

**Net: -\$5,351,393.83**



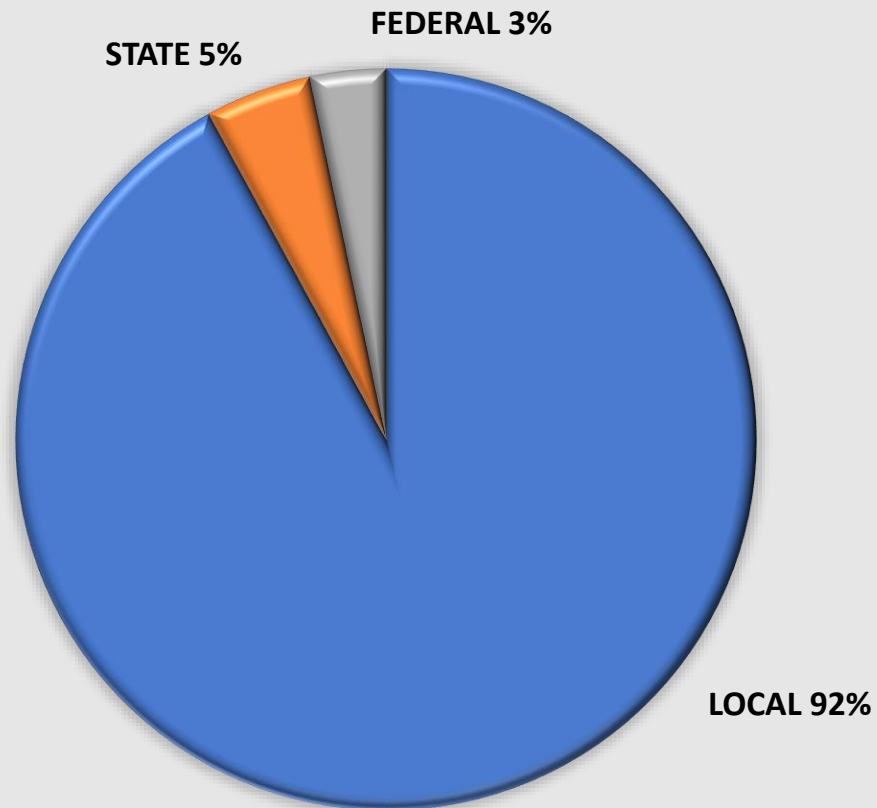
# EXPENDITURE BUDGET COMPARISON ALL FUNDS



# EDUCATIONAL FUND - REVENUE

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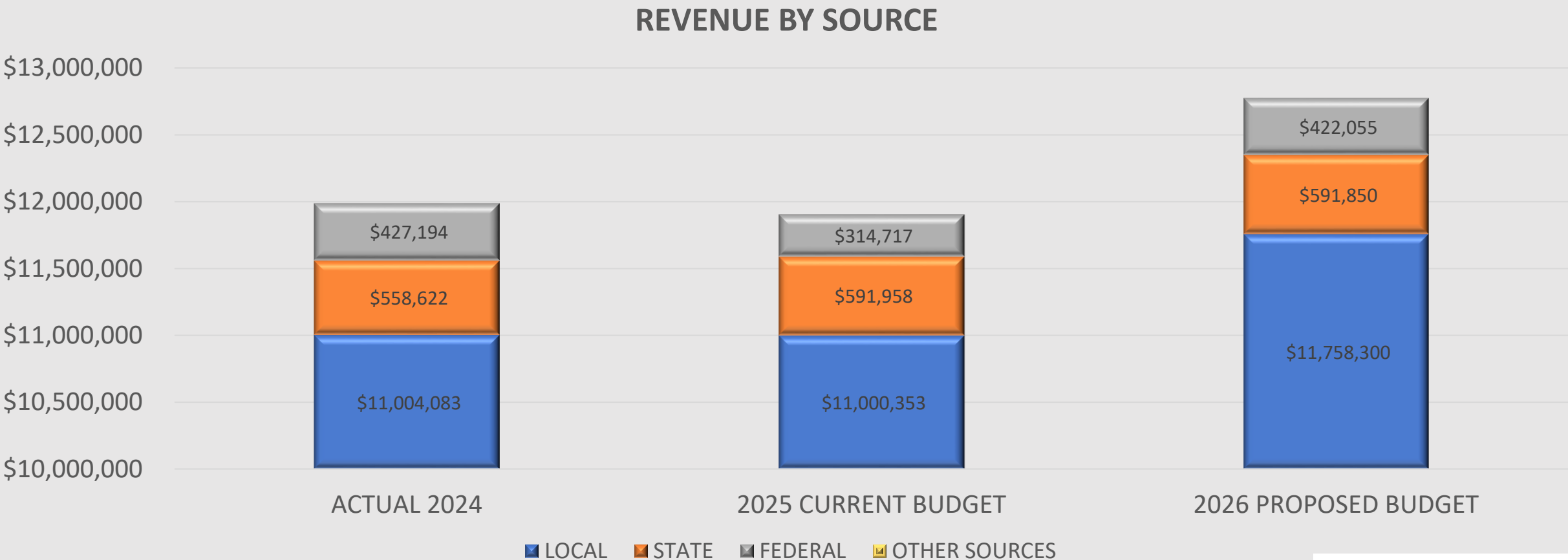
## PROPOSED REVENUE BUDGETS



## TOTAL REVENUE = \$12,772,205

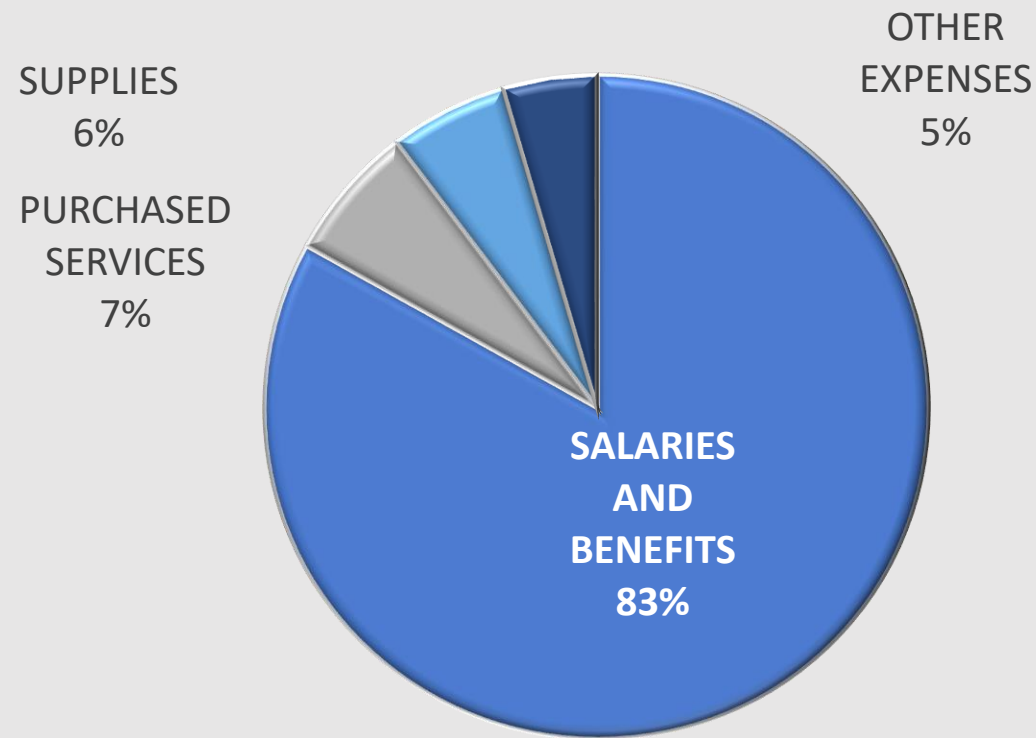
- LOCAL = \$11,758,300
- STATE = \$591,850
- FEDERAL = \$422,055
- OTHER SOURCES = \$0

# EDUCATIONAL FUND REVENUE COMPARISON



# EDUCATIONAL FUND – EXPENDITURES BY OBJECT

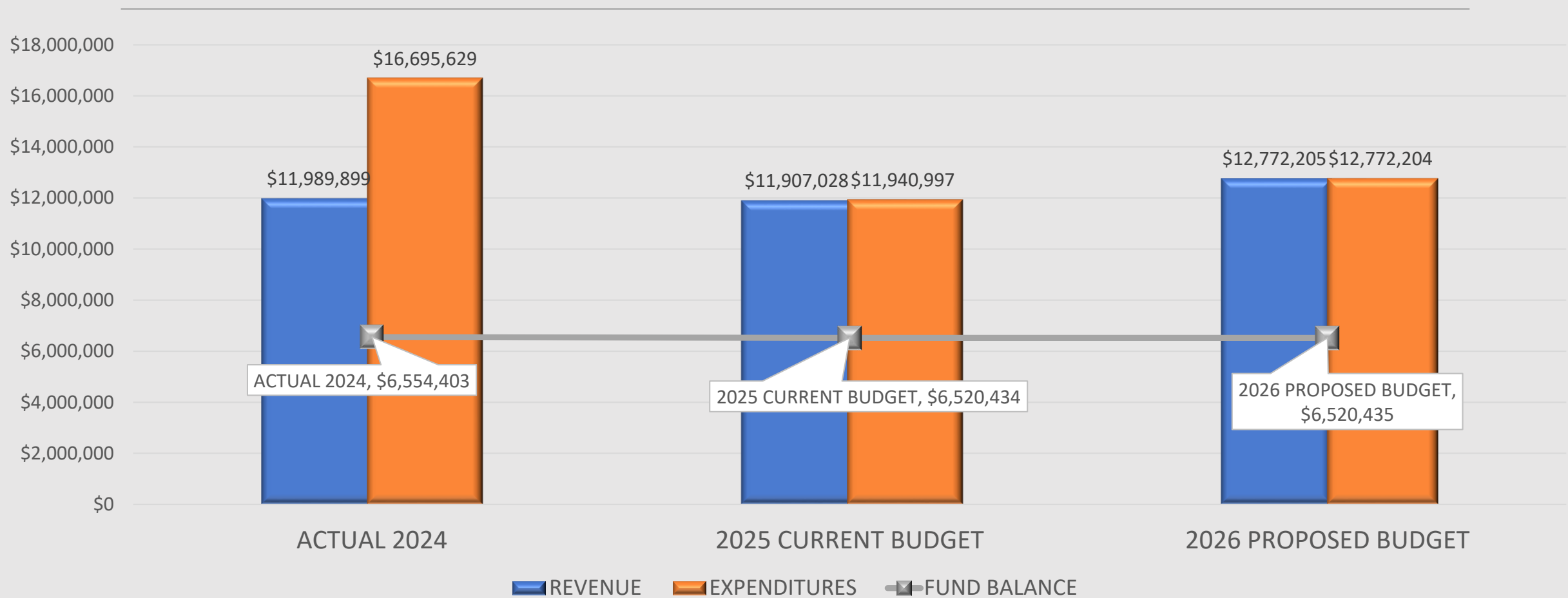
## PROPOSED EXPENSE BUDGETS



## TOTAL EXPENDITURES = \$12,772,204

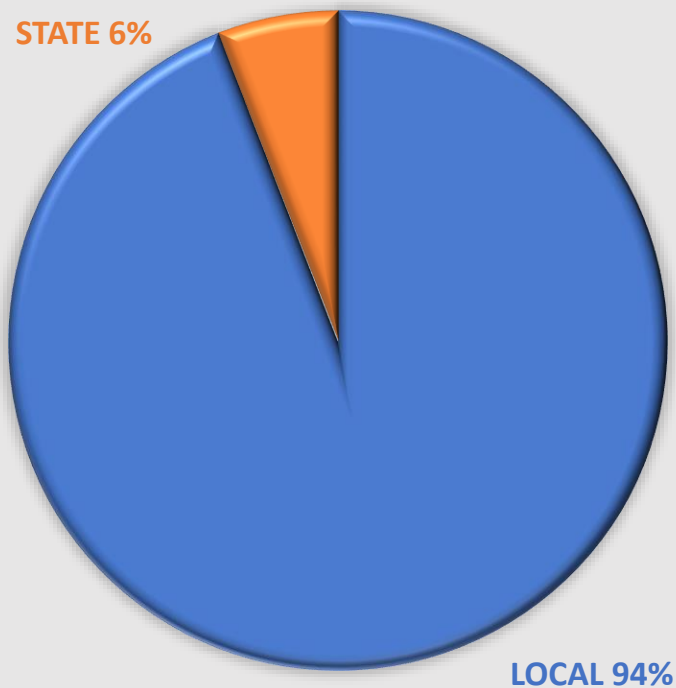
- SALARIES AND BENEFITS = \$10,612,040
- PURCHASED SERVICES = \$846,142
- SUPPLIES/Non Cap. Equipment = \$732,772
- OTHER EXPENSES = \$581,250
- OTHER USES = \$0

# EDUCATIONAL FUND FUND BALANCE COMPARISON

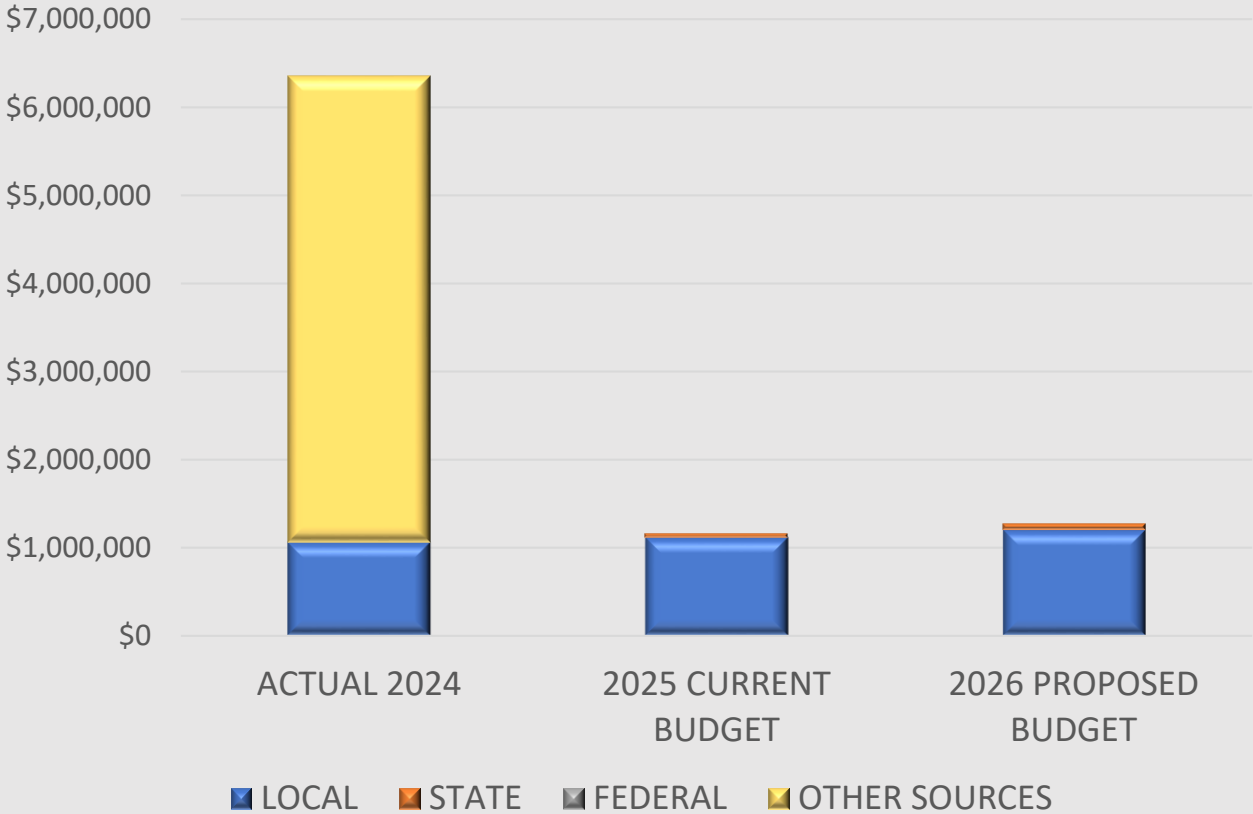


# OPERATIONS & MAINTENANCE - REVENUE

PROPOSED REVENUE BUDGETS

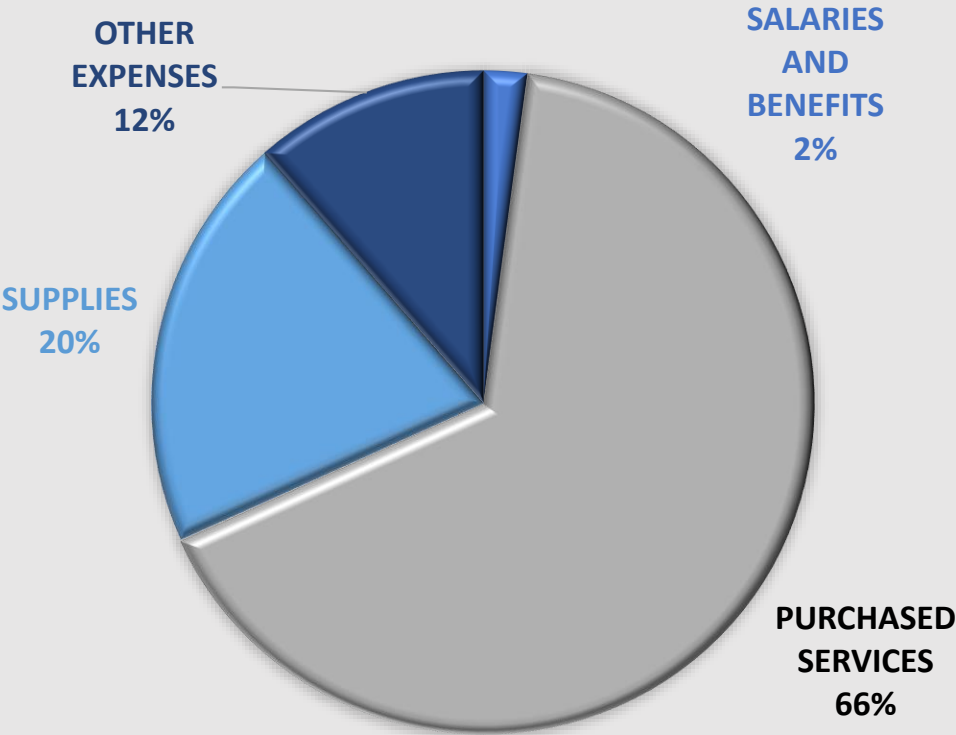


REVENUE BY SOURCE

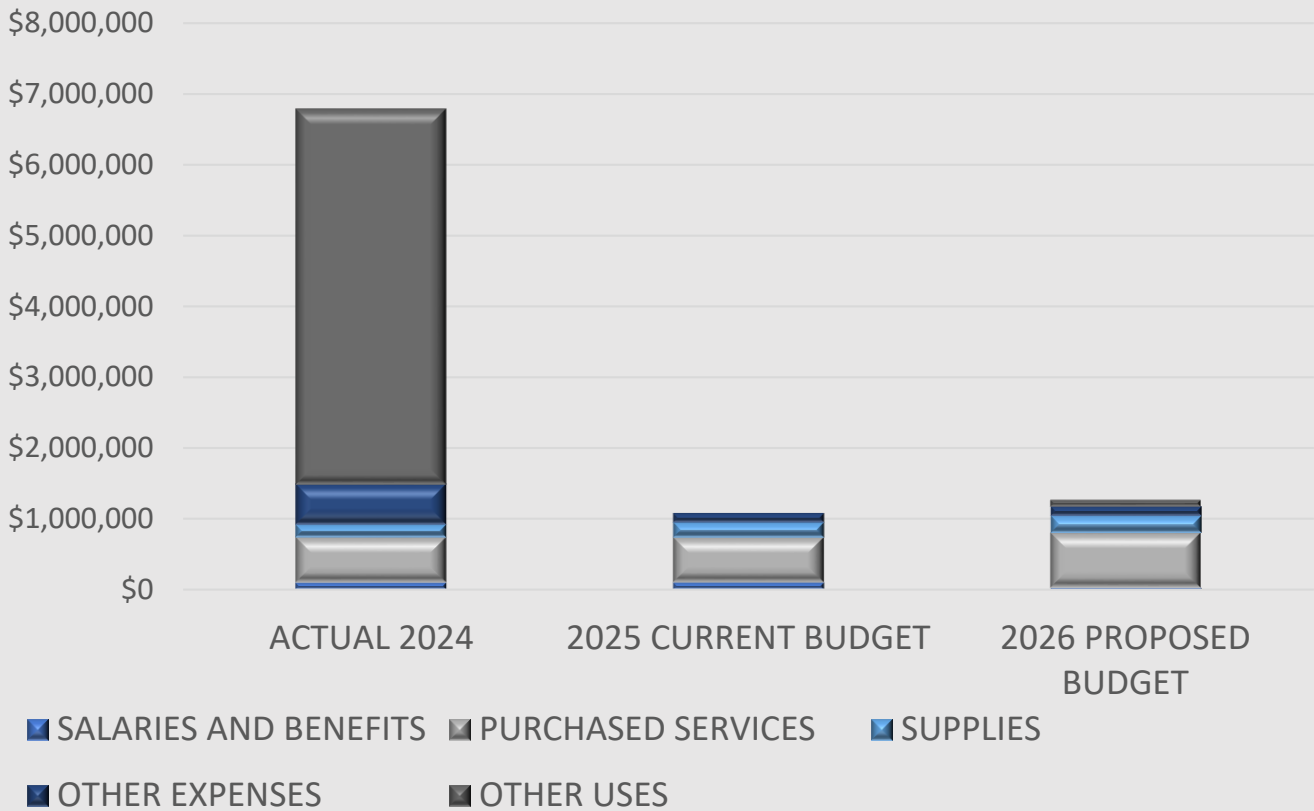


# OPERATIONS & MAINTENANCE - EXPENDITURES

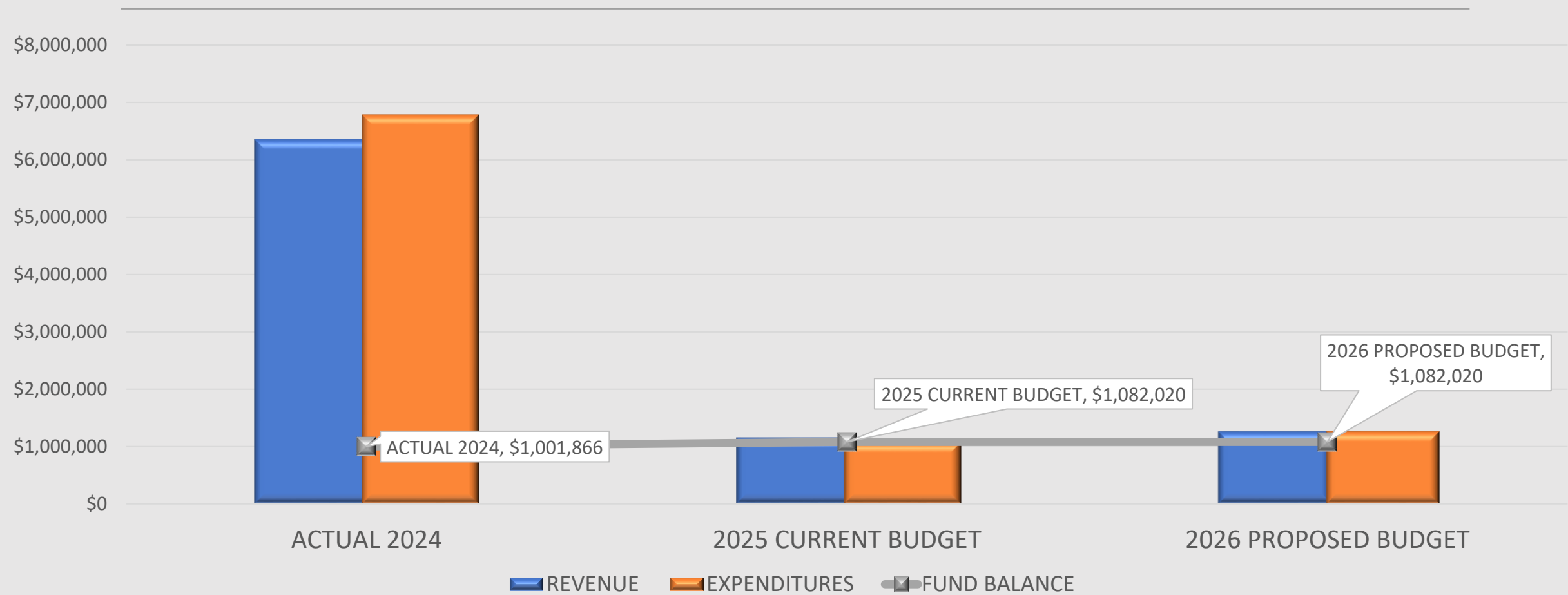
PROPOSED EXPENSE BUDGETS



EXPENSES BY OBJECT



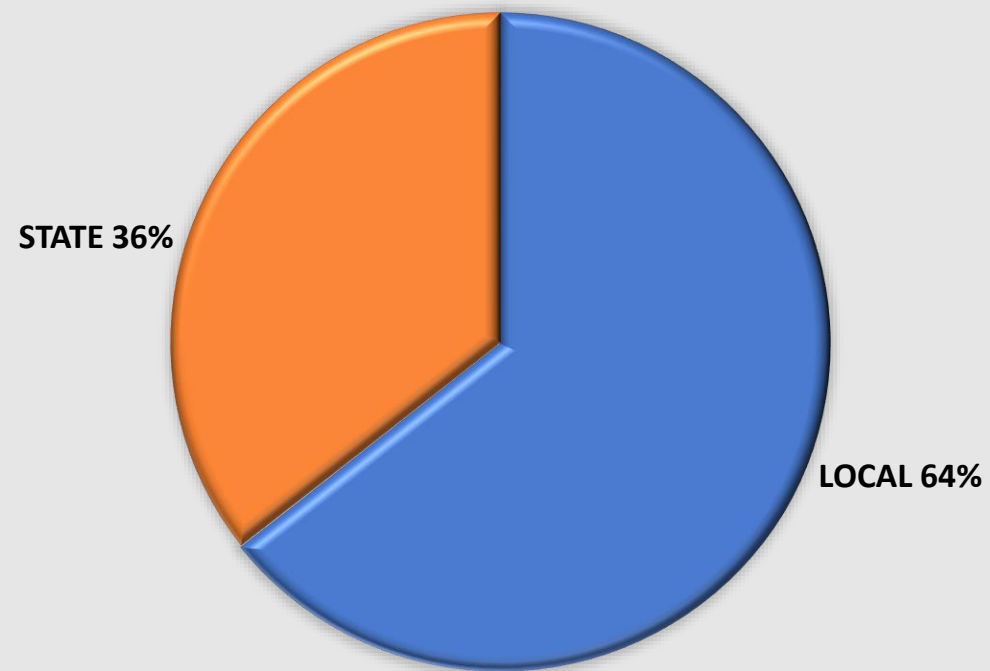
# OPERATIONS & MAINTENANCE – FUND BALANCES



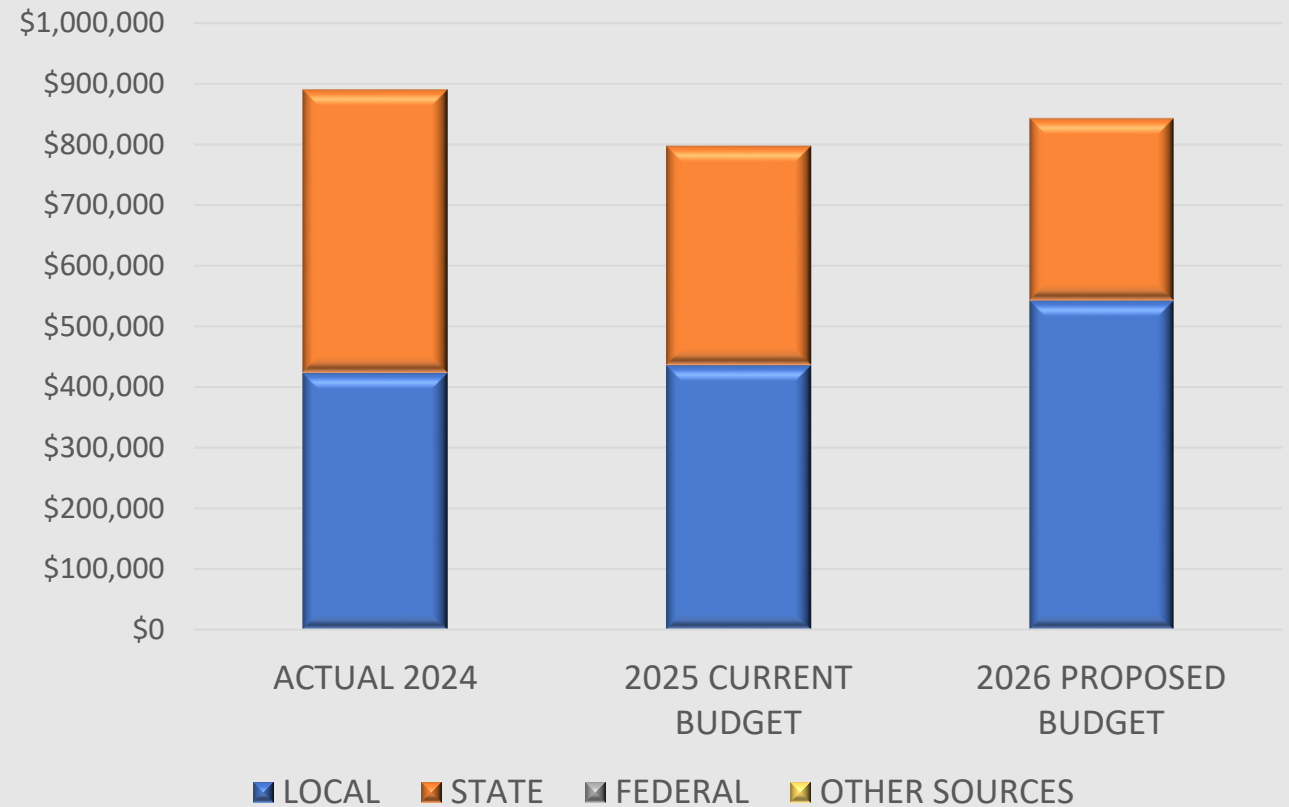


# TRANSPORTATION - REVENUE

## PROPOSED REVENUE BUDGETS

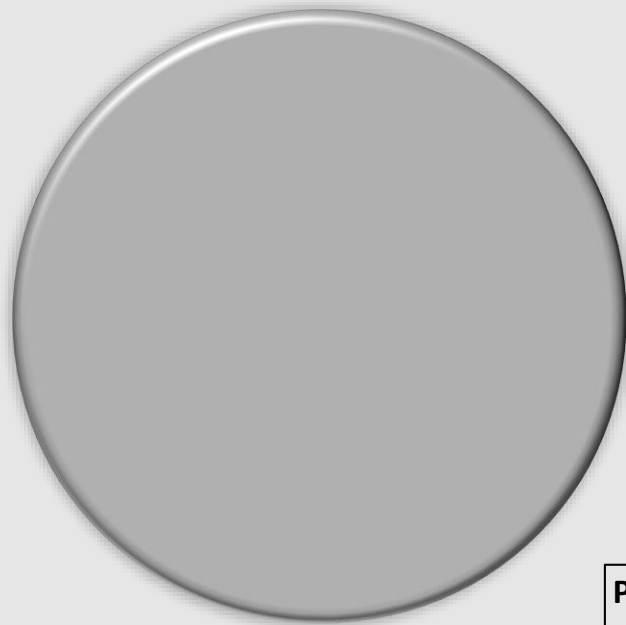


## REVENUE BY SOURCE



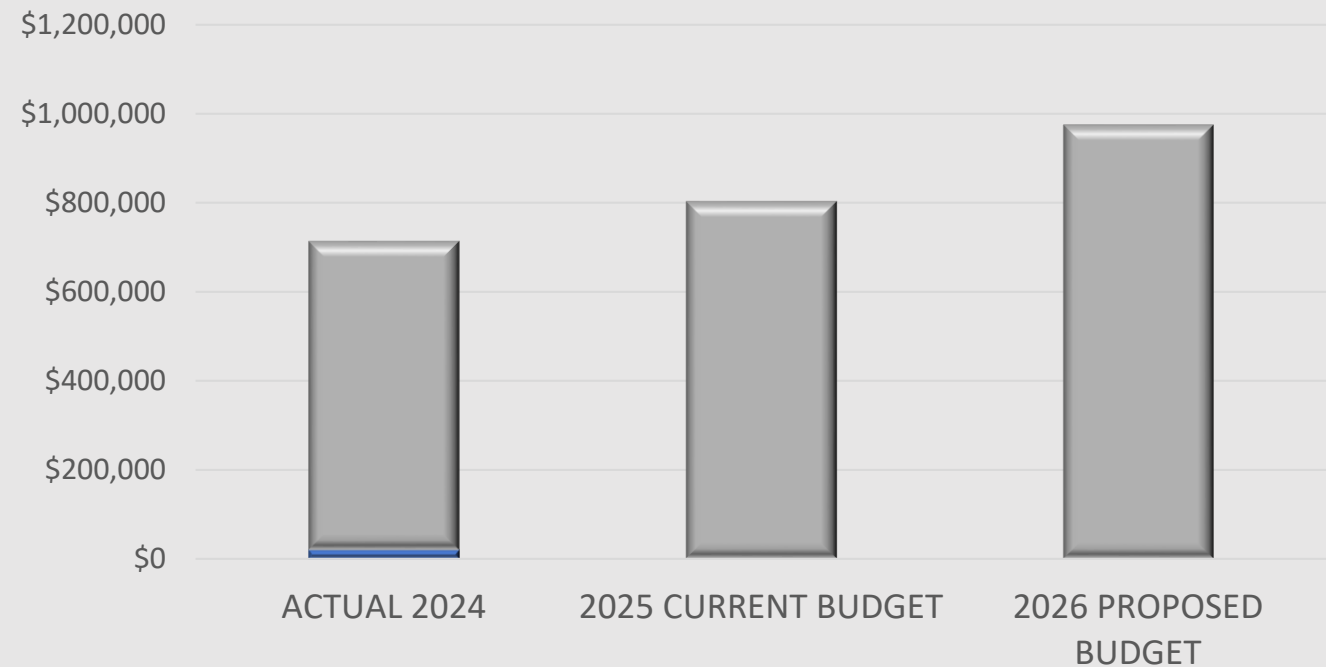
# TRANSPORTATION - EXPENDITURES

## PROPOSED EXPENSE BUDGETS



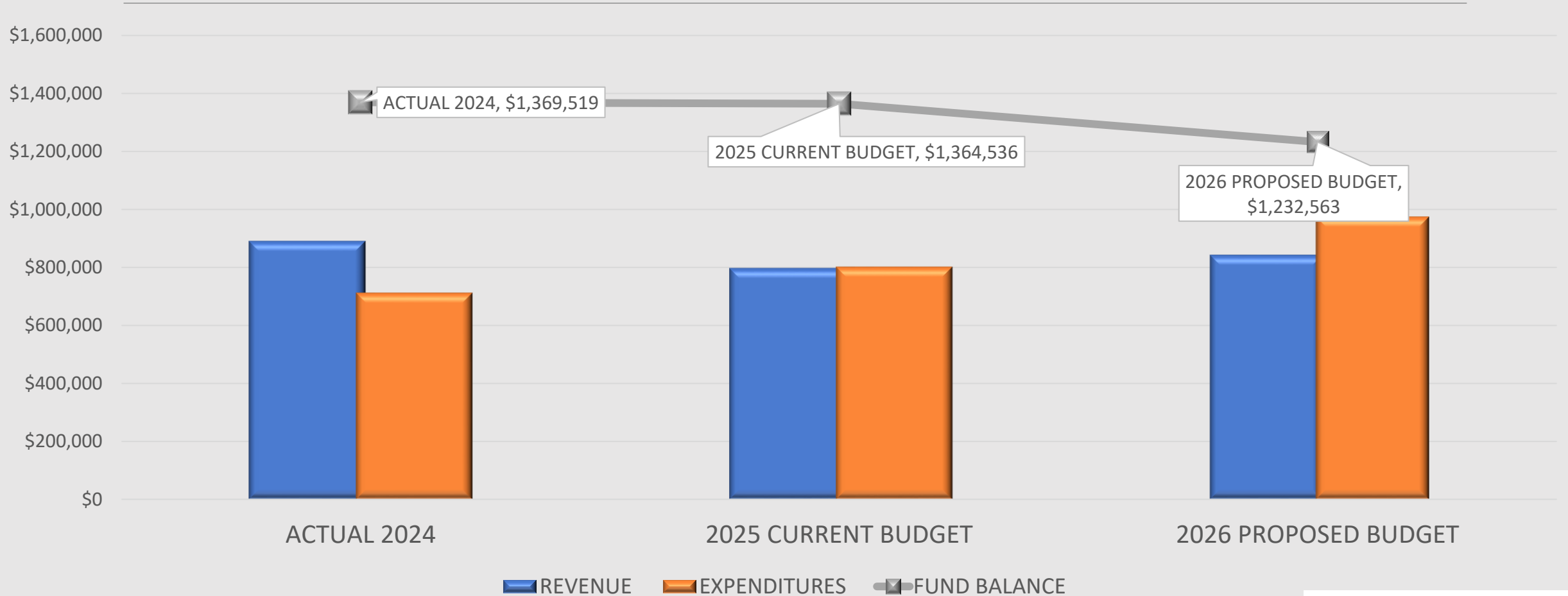
**PURCHASED  
SERVICES  
100%**

## EXPENSES BY OBJECT

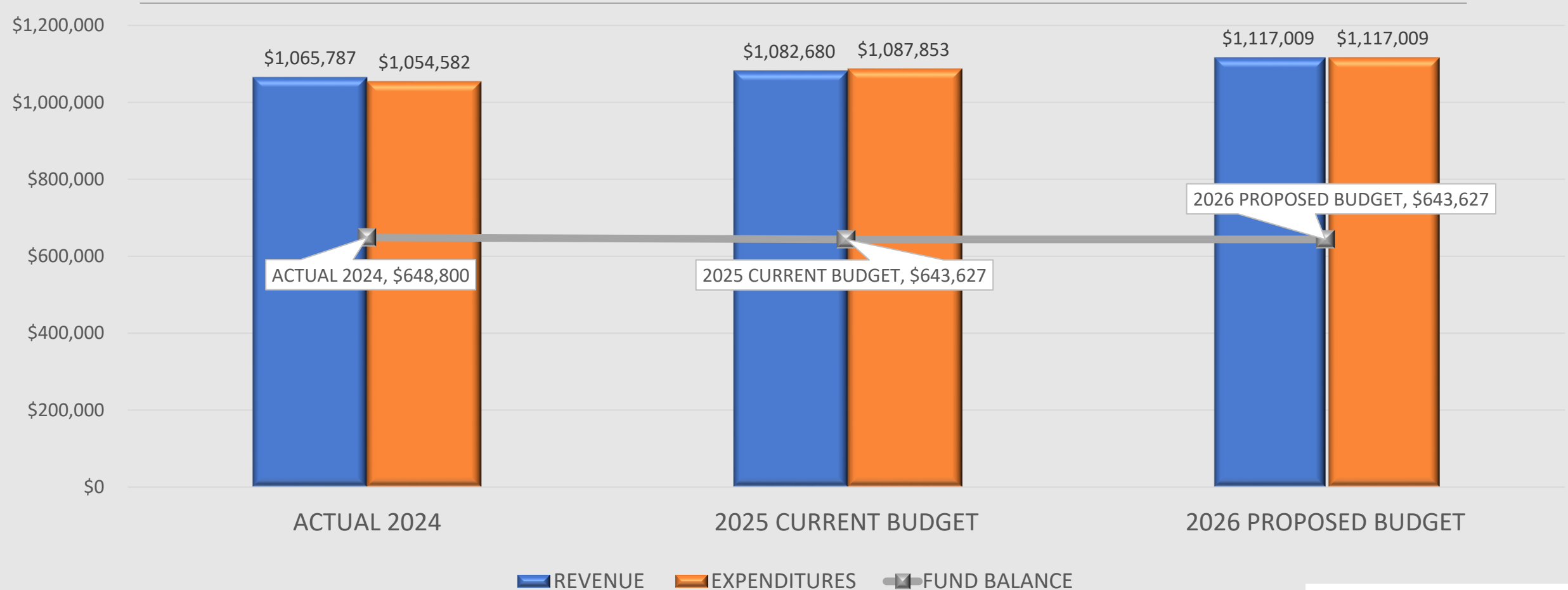


■ SALARIES AND BENEFITS ■ PURCHASED SERVICES ■ SUPPLIES  
■ OTHER EXPENSES ■ OTHER USES

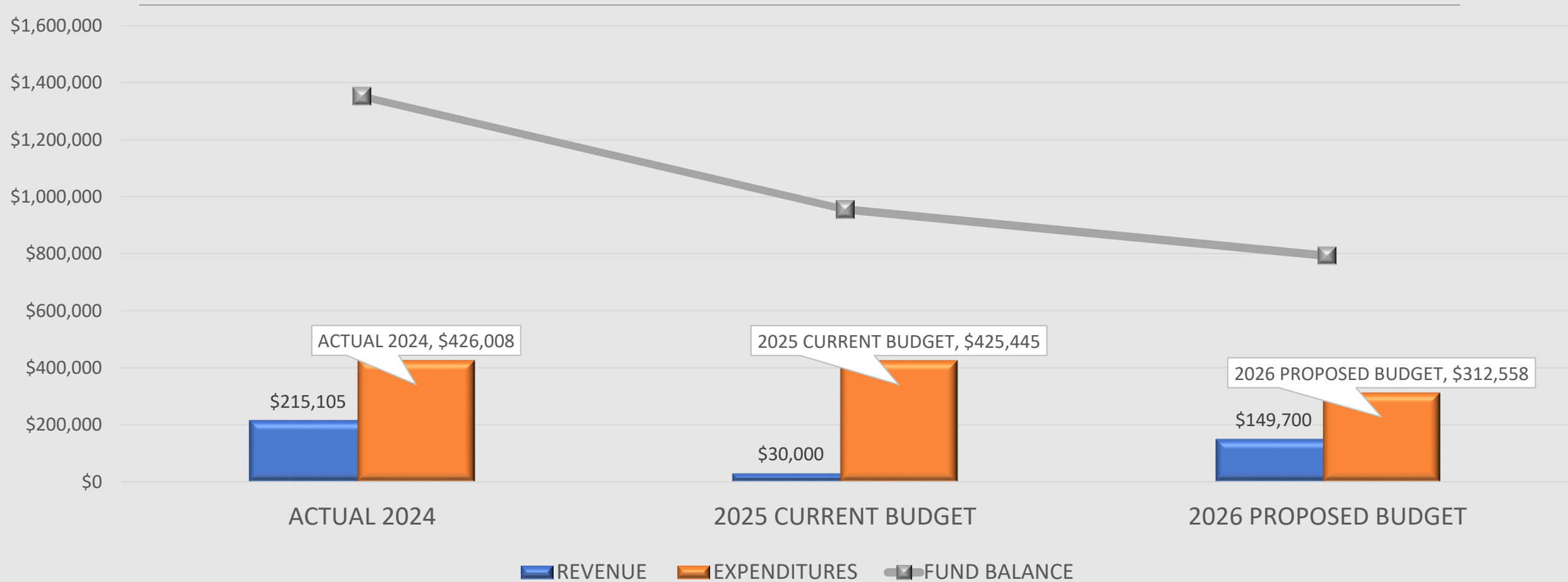
# TRANSPORTATION – FUND BALANCES



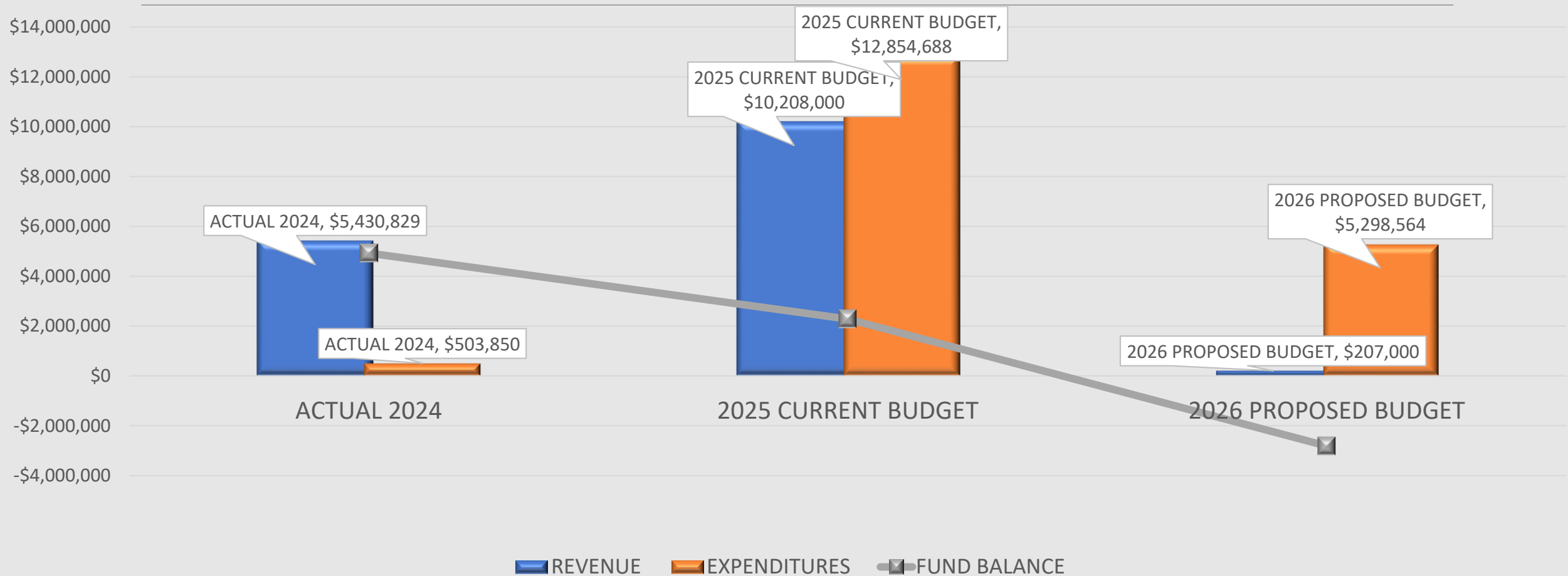
# DEBT SERVICE



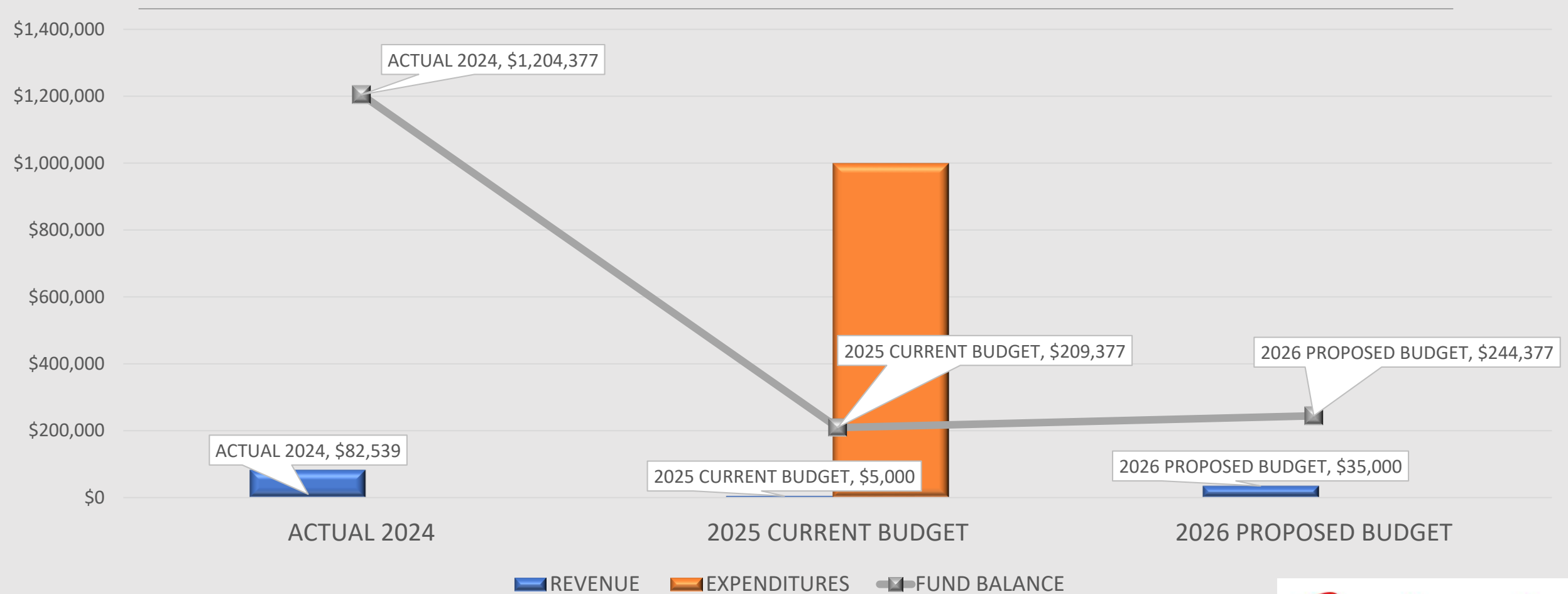
# MUNICIPAL RETIREMENT/SOCIAL SECURITY



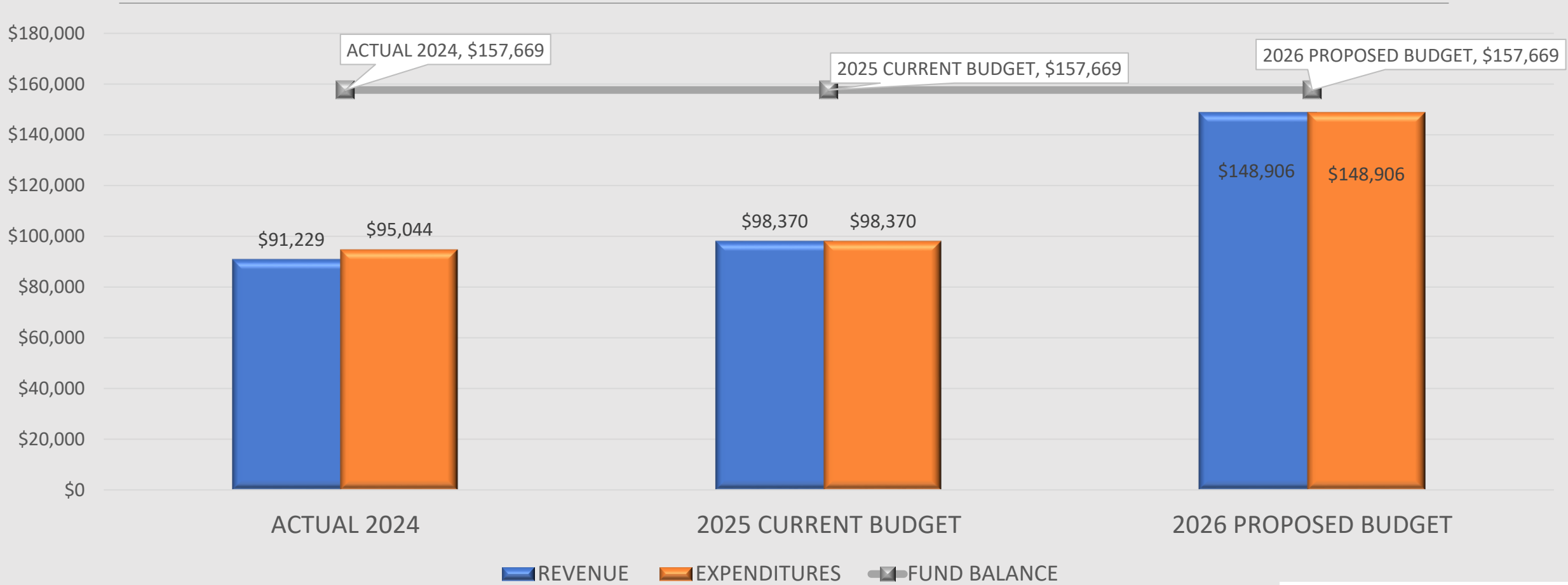
# CAPITAL PROJECTS



# WORKING CASH



# TORT





# Discussion

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